

安瑞科技股份有限公司
Array Inc.
民國一〇三年股東常會議事錄
Minutes of 2014 Annual General Meeting

時間：民國一〇三年六月十八日上午九時整
Taiwan Time: 09:00 a.m., June 18, 2014

地點：台北市大安區羅斯福路四段85號(集思台大會議中心B1洛克廳)
Venue: B1F, Locke Room, No.85, Sec. 4, Roosevelt Rd., Da'an Dist., Taipei City
100, Taiwan R.O.C. (GIS NTU CONVENTION CENTER)

出席：出席股東及委託代理出席股東代表股份46,234,953股，佔本公司已發行股份總數
75,810,962股(未含庫藏股1,358,701股)之60.98%。

Total outstanding Array Shares: 75,810,962 shares (excluded 1,358,701 treasury shares)
Total shares represented by shareholders present in person or by proxy: 46,234,953 shares
Percentage of shares held by shareholders present in person or by proxy: 60.98%

主席：沈董事長 以峰
Chairman: Dr. Yi-Fong Robert Shen, Chairman of the Board of Directors

記錄：楊瓊瑜
Recorder: Ivory Yang

主席宣布開會如儀
The Chairman took the notice of meeting as read. The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

主席致詞(略) Chairman's Address (omitted)

報告事項 Report Items

1. 本公司民國 102 年度營業報告，請參閱附件一。
The Company's 2013 Business Report, please refer to Annex 1.
2. 本公司民國 102 年度審計委員會查核報告，請參閱附件三。
The 2013 Audit Committee's Review Report, please refer to Annex 3.

承認及討論事項 Proposed Resolutions

1. 承認本公司民國102年度決算表冊案，敬請 承認。(董事會提請普通決議)
說明：

- (1) 本公司民國102年度財務報表，包括：資產負債表、綜合損益表、股東權益變動表、現金流量表，業經勤業眾信會計師事務所郭俐雯及范有偉會計師查核完竣，並出具查核報告書在案。
- (2) 民國102年度營業報告書、會計師查核報告及上述財務報表，請參閱議事手冊附件一及附件二。

決議：贊成權數43,923,953權，佔已出席股東(含委託出席者)所代表權數之95.00%，無反對權數，本案照原董事會提案內容表決通過。

1. Adoption of the 2013 Business Report and Financial Statements (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

- (1) The Company's 2013 Financial Statements, including Balance Sheet, Statement of comprehensive Income, Statement of Changes in Shareholders' Equity, and Cash Flow Statement, were audited by independent auditors, Ms. Vita Kuo and Mr. Peter Fan, of Deloitte & Touche.
- (2) The 2013 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached hereto as Annex 1 and Annex 2.

The resolution was decided on a poll, 43,923,953 of the votes in favour of, representing 95.00% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the 2013 Business Report and Financial Statements be and hereby were approved and adopted as submitted.

2. 核准本公司民國102年度盈餘分配案，敬請 承認。(董事會提請普通決議)

說明：

- (1) 本次盈餘分派案，係分配民國 102 年可供分配保留盈餘，普通股現金股利每股配發新台幣 0.03 元，不包括庫藏股份，現金股利分配總金額為新台幣 2,302,362 元。
- (2) 嗣後如因本公司買回庫藏股轉讓予員工或註銷員工認股權之行使或其他原因而發行新股，致影響本公司流通在外股份總數時，請授權董事長依本次股東會決議之普通股擬分配盈餘總額，按配息基準日本公司實際流通在外股份之數量，調整股東紅利分配比率。
- (3) 董事會擬具民國 102 年度盈餘分配表(如下)：

項 目	金 額 (美元仟元)	金 額 (新台幣仟元)
截至民國 101 年底累計盈餘	2,847	88,697
加：民國 102 年度稅後淨利(註 1)	1,505	44,673
民國 102 年度可供分配保留盈餘	4,352	133,370
分派項目：		
- 提列法定盈餘公積	(151)	(4,467)
- 提列特別盈餘公積(註 2)	(595)	(17,672)
股東紅利(現金股利每股新台幣 0.03 元)	(75)	(2,302)
期末未分配保留盈餘	3,531	108,929

註1：稅後淨利已扣除下列費用：

- 員工現金紅利120,400美元(新台幣3,574,566元)
- 董事酬勞30,100美元(新台幣893,639元)

註2：依證券交易法第41條及金管會於2012年4月6日發布之金管證發字第1010012865號函令，帳列股東權益減項

金額：包括國外營運機構財務報表換算之兌換差額、備供出售金融資產未實現損益及現金流量避險中屬有效避險部分之避險工具利益及損失等累計餘額，應增提之特別盈餘公積。

主席特別說明：

本公司於2014年5月15日接獲股東戶號：3142財團法人證券投資人及期貨交易人保護中心((103)證保法字第1031001183號函)，詢問本公司2013年度股利分派有關配發股利數與盈餘數之占比，相較於同行業別公司(含本國及外國公司)乃屬較低，請本公司就本次股利分派有無依照公司章程所訂之股利政策確實執行，以及該股利分派數額之合理性於股東會中向股東說明及載明於議事錄，並函復財團法人證券投資人及期貨交易人保護中心。本公司業於2014年5月20日函復財團法人證券投資人及期貨交易人保護中心，說明如下：

- (1) 本公司2013年度股利分派係依公司章程第129條規定，於不違反章程第35條(A)之前提下，本公司得依董事會擬訂並經股東決議通過之該年度利潤分配計畫分配現金、股票股利或為其它分配。董事會擬訂之利潤分配順序請參閱公司章程第129條，議事手冊附錄二第181~182頁。
- (2) 本公司2013年之稅後盈餘為台幣44,673仟元，提存百分之十台幣4,467仟元為法定盈餘公積後，董事會考量公司正處營業成長期，主要產品包括應用交付控制器(ADC)及SSL VPN等產品，均以雲端運用之產品為主，目前正值雲端產業之發展階段，需保留較多盈餘做為公司未來發展之用；同時衡量產品線與本公司較為類似之同業，目前台灣應用交付控制器(ADC)及SSL VPN產品市場，多由精誠、凌群等大型系統整合商所代理之國際大廠F5等之產品所把持，台灣尚無主要產品或營業型態與安瑞較類似之上市櫃公司；而國際大廠如F5及Citrix等則均無發放股利。本公司為不違反公司章程，董事會擬議發放台幣2,302仟元(每股約台幣0.03元)之現金股利，乃考量股東權益與公司營運之衡平措施。

股東戶號3213(王安祐)提案：

本年度擬發放之現金股利金額與股東需扣繳上限30%之境外所得稅及相關作業成本，對股東權益及公司長遠發展沒有幫助，提議今年度不發放股東股利。修正後的2013年度盈餘分配表內容如下：

項 目	金 額 (美元仟元)	金 額 (新台幣仟元)
截至2012年底累計盈餘	2,847	88,697
加：2013年度稅後淨利	1,505	44,673
2013年度可供分配保留盈餘	4,352	133,370
分派項目：		
- 提列法定盈餘公積	(151)	(4,467)
- 提列特別盈餘公積	(595)	(17,672)
期末未分配保留盈餘	3,606	111,231

決議：「依戶號3213號股東提案：2013年度盈餘分配案，由原普通股現金股利每股配發新台幣0.03元修正為不發放現金股利」乙案，表決結果：贊成權數43,923,953權，無反對權數。本案「依戶號3213號股東提案：2013年度盈餘分配案，由原普通股現金股利每股配發新台幣0.03元修正為不發放現金股利」案內容表決通過。

2. To approve the distribution of 2013 profits. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

- (1) The proposed profits distribution is allocated from 2013 Retained Earnings Available for Distribution. Each common share holder will be entitled to receive a cash dividend of NT\$0.03 per share, excluding treasury shares, the total cash dividend amount is NT\$2,302,362.
- (2) If the Company's subsequent repurchase of any of its share, assignment or cancellation of treasury shares, or employees' exercise of stock options, or other reason affects the number of outstanding shares, and the shareholders' dividend distribution rate consequently changes, subject to obtaining the shareholders' approval at the annual general meeting, it is proposed that the Chairman of the Board be authorized to do such further acts and things as the Chairman shall deem necessary or appropriate in order to carry out the intent of the foregoing.
- (3) It is proposed the distribution of 2013 profits as below:

Items	Amount (US\$K)	Amount (NT\$K)
Retained Earnings Balance, Dec. 31, 2012	2,847	88,697
Net profits of 2013 (Note 1)	1,505	44,673
Retained Earnings available for distribution as of December 31, 2013	4,352	133,370
Distribution Items:		
- 10% of 2013 profit as legal reserve	(151)	(4,467)
- Special reserve (Note 2)	(595)	(17,672)
- Cash dividend to Common shareholders (NT\$0.03 per share, excluding Treasury shares)	(75)	(2,302)
Unappropriated Retained Earnings	3,531	108,929

Note : 1. After expensing the following:

- Employees' bonus USD120,400(NTD3,574,566)
 - Directors' compensation USD30,100(NTD893,639)
2. Pursuant Article 41 of Securities and Exchange Act., and letter no. 1010012865 of FSC's (Financial Supervisory Commission, R.O.C.) dated Dec. 30, 2013, the Company under the Competent Authority deems necessary, shall set aside a certain proportion of its earnings as special reserve where the net other equity with negative balance, the other equity includes the accumulated balances of exchange differences resulting from translating the financial statements of a foreign operation, of unrealized gains or losses from available-for-sale financial assets, and of the effective portion of gains and losses on hedging instruments in a cash flow hedge.

Special explanatory note by the Chairman:

The company has received the Notice #1031001183 dated May 15th, 2014 from Shareholder No. 3142, the Securities and Futures Investors Protection Center (SFIPC), which inquired about our proposed amount and percentage of profit distribution, and that it was lower compared to other competitors (foreign and in Taiwan). Hence we were requested to explain at the general meeting whether this profit distribution proposal was precisely executed based on our Memorandum and Articles of Association, and whether the amount of the profit distribution was reasonable. The company replied to the Securities and Futures Investors Protection Center on May 20th, 2014, in writing:

- (1) The proposed profit distribution in 2013 was in compliance with Article 129 of Memorandum and Articles of Association of the Company that "subject to Article 35(A), the Company may distribute profits for each fiscal year in the form of cash dividends, bonus shares or others upon a proposal for distribution of profits proposed by the Board and approved by the Shareholders at the general meeting". Please refer to appendix 2 of the Handbook for 2014 Annual General Meeting, page 181~182 of Article 129 of Memorandum and Articles of Association of the Company for the sequence that Directors shall prepare such proposal to allocate the earnings for each fiscal year.

(2) The Company's net income after tax for 2013 was NT\$44,673K, after a 10% (NT\$4,467K) legal reserve, and in order to be in compliance with the Company's Memorandum and Articles of Association, the Board of Directors proposed to distribute a cash dividend of NT\$2,302K (or NT\$0.03 per share). As Array is a growing company providing application delivery networking solution, with application delivery controllers (ADC) and SSL VPN as main products, there is urgent need of funding for new products and technologies to stay competitive in the mega trend of cloud computing market. Therefore a larger amount of retained earnings is necessary for future development. Currently in Taiwan the majority of ADC and SSL VPN markets are dominated by global leaders such as F5, and are sold by system integrators like Systex and Syscom, etc. Taiwan listed companies have yet to develop any SSL VPN nor ADC products. As a result Array finds no relevant comparables among Taiwan listed companies. However, our real competitors outside of Taiwan, such as F5 and Citrix, which dedicate to cloud solutions and provide similar product lines as Array, have never paid any dividends. We believe the 2013 profit distribution proposal is consistent with our Memorandum and Articles of Association and we have fully considered the shareholders' wealth and the Company's operational needs in respect of such proposal.

The proposal for amendment by shareholders:

Revised Proposal: Shareholder No. 3213 (An-Ku Wang) proposed to revise the distribution from NT\$0.03 per share to zero (no distribution of dividend), since after taking an up to 30% withholding tax and associated expenses relating to the dividend distribution into account, the real amount of dividend is not meaningful to the shareholders nor contributing toward the long term development of the Company. The revised distribution of 2013 profit as below:

Items	Amount (US\$K)	Amount (NT\$K)
Retained Earnings Balance, Dec. 31, 2012	2,847	88,697
Net profits of 2013	1,505	44,673
Retained Earnings available for distribution as of December 31, 2013	4,352	133,370
Distribution Items:		
- 10% of 2013 profit as legal reserve	(151)	(4,467)
- Special reserve	(595)	(17,672)
Unappropriated Retained Earnings	3,606	111,231

After solicitation of Shareholders' comments by the Chairman, the Chairman proposed the shareholders voting on the revised proposal :

The resolution of the proposal made by the shareholder was decided on a poll, 43,923,953 of the votes were in favour of, representing 95.00% of the shares present in person and in proxy, with no vote against it. It is RESOLVED, that the revised distribution of 2013 profits be and hereby were approved and adopted as proposed.

3. 修訂本公司取得或處分資產處理程序案，敬請 決議。(董事會提請普通決議)

說明：為符合台灣上市(櫃)法規，擬修訂本公司取得或處分資產處理程序，修訂之本公司取得或處分資產處理程序業經董事會通過，請參閱議事手冊附件四本公司取得或處分資產處理程序修訂前後條文對照表及修訂後本公司取得或處分資產處理程序。

決議：贊成權數43,923,953權，佔已出席股東(含委託出席者)所代表權數之95.00%，無反對權數，本案照原董事會提案內容表決通過。

3. To approve the amendments of procedures for Acquisition or Disposal of Assets. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

It is proposed that the Company's procedures for acquisition or disposal of assets be amended in accordance with the relevant Taiwan listing regulations. The Board of Directors have approved the amendments of procedures for acquisition or disposal of assets, the comparison tables for the above-mentioned Articles before and after revisions and amended revisions are attached hereto as Annex 4.

The resolution was decided on a poll, 43,923,953 of the votes in favour of, representing 95.00% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the amendments of procedures for Acquisition or Disposal of Assets be and hereby were approved and adopted as proposed.

4. 本公司章程修訂案，敬請 決議。(董事會提請特別決議)

說明：為符合台灣上市(櫃)法規，擬修訂本公司章程，修訂之本公司章程業經董事會通過，請參議事手冊附件五本公司章程修訂前後條文對照表及修訂後本公司章程。

決議：贊成權數43,923,953權，佔已出席股東(含委託出席者)所代表權數之95.00%，無反對權數，本案照原董事會提案內容表決通過。

4. To approve the amendments of Memorandum and Articles of Association. (Proposed by the Board of Directors and would be passed by way of Special Resolutions)

Explanatory Notes:

It is proposed that the Company's Memorandum and Articles of Association be amended in accordance with the relevant Taiwan listing regulations. The Board of Directors have approved the amendments of Memorandum and Articles of Association, the comparison tables for the above-mentioned Articles before and after revisions and amended revisions are attached hereto as Annex 5.

The resolution was decided on a poll, 43,923,953 of the votes in favour of, representing 95.00% of the shares present in person and in proxy, with no vote against. It is RESOLVED as special resolution, that the amendments of Memorandum and Articles of Association be and hereby were approved as proposed by Board of Directors and the existing Memorandum and Articles of Association of the Company be hereby replaced in their entirety with the New Memorandum and Articles of Association.

5. 修訂本公司資金貸與他人作業程序案，敬請 決議。

(董事會提請普通決議)

說明：為符合台灣上市(櫃)法規，擬修訂本公司資金貸與他人作業程序，修訂之本公司資金貸與他人作業程序業經董事會通過，請參閱議事手冊附件六本公司資金貸與他人作業程序修訂前後條文對照表及修訂後本公司資金貸與他人作業程序。

決議：贊成權數43,923,953權，佔已出席股東(含委託出席者)所代表權數之95.00%，無反對權數，本案照原董事會提案內容表決通過。

5. To approve the amendment of procedures for Lending Funds to Other Parties. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

It is proposed that the Company's procedures for lending funds to other parties be amended in accordance with the relevant Taiwan listing regulations. The Board of Directors have approved the amendment of procedures for lending funds to other parties, the comparison tables for the above-mentioned Articles before and after revisions and amended revisions are attached hereto as Annex 6.

The resolution was decided on a poll, 43,923,953 of the votes in favour of, representing 95.00% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the amendment of procedures for Lending Funds to Other Parties be and hereby were approved and adopted as proposed.

臨時動議：無。

主席宣布散會。

Special Motion

There being no other business and special motion, upon a motion duly made and seconded, the meeting was adjourned.

Signature of Chairman:



Robert Shen

Recorder:



Ivory Yang

【附件一】 ATTACHMENT 1

Array Inc. Business Report

Array Networks delivered strong results in FY13 as a result of technical innovation, strategic alignment and improving market conditions. Revenue was NT\$1,190M (US\$40.08M), up 26% year-over-year vs. FY12. Profits totaled NT\$45M (US\$1.50M). In addition, the company has maintained its competitive strengths: FY13 gross margins are healthy at 78% and Array's balance sheet remains strong with over NT\$807M (US\$27M) or 47% of total assets cash on hand.

Array application delivery networking products and solutions, including application delivery controllers (ADC), secure access gateways (VPN) and WAN optimization controllers (WOC) help businesses cost-effectively scale the performance, availability and security of applications in dynamic network, cloud and mobile environments.

APV Series application delivery controllers are the main driver of Array revenue, growing 39% year-over-year vs. FY12 and contributing 55% of the company's FY13 revenues. As businesses increasingly rely on the cloud for software services (SaaS) and infrastructure services (IaaS), cloud providers are increasing their spending on app delivery to scale services and meet demand. Array's strengths in Web apps, 2048-bit SSL acceleration, multi-layer security and price-performance are a perfect match for these high-growth markets and created competitive advantages that fueled sales throughout FY13.

AG Series secure access gateways, aCelera WAN optimization controllers and PKI products complement APV Series application delivery controllers to round Array's application delivery networking (ADN) product line. The AG Series contributed 8%, aCelera contributed 3%, PKI products contributed 11% and support contributed the remaining 23% of Array's US\$40.08M total FY13 revenue.

Financial Results

Total revenue for FY13 was NT\$1,190M (US\$40.08M), a 26% increase compared with NT\$945M (US\$31.38M) for FY12. Net profit was NT\$45M (US\$1.50M).

Among other highlights in 2013, Array achieved:

- Average gross profit margin of 78%
- 164% revenue growth in India
- 36% revenue growth in China
- 8% revenue growth in Japan
- Cash inflow from operations NT\$136M (US\$4.16M)
- Cash-on-hand over NT\$807M (US\$27M)
- 6% growth in headcount and 4% growth in operating expenses

Technical Innovation

Leveraging its flexible SpeedCore™ multi-processing architecture, Array significantly improved the performance and features of its APV Series ADCs throughout FY13.

- Extracting maximum efficiency from the latest generation of multi-core Intel processors, Layer 7 performance for every model in the APV product line increased by over 50%
- Every model in the APV product line boasts industry-leading 2048-bit SSL performance. Array APV has the best 2048-bit TPS per dollar.
- 10G Ethernet interfaces are available on both entry-level and high-end APV products to eliminate bottlenecks to application performance
- In addition to high-performance multi-layer security – including ACLs, DDoS protection, proxy and URL filtering – Web application firewall (WAF) was introduced to further ensure application security
- SpeedCore™ – a suite of Layer-7 policies built into the kernel – can be used to combine and nest rules to construct advanced logic without impacting performance
- eCloud™ gives cloud service providers a script-level API for simple integration with cloud management systems or the option to integrate with the OpenStack standard for Load Balancing-as-a-Service (LBaaS)
- AVX Series multi-tenant ADC appliances give infrastructure service providers the ability to lower overall costs by supporting multiple customers on a single Array appliance while ensuring guaranteed performance for each instance

In addition, FY13 saw Array complete the assimilation of its newly acquired WAN optimization controller technology into the Array product portfolio. Consistent with Array's APV Series and AG Series products, aCelera is now available as both a high-performance appliance or as a virtual appliance for cloud and virtualized environments.

Honors and Awards

Array Networks was recognized by numerous analyst firms and thought leaders throughout FY13 for the company's continued success and innovation in the area of application delivery.

- Winner of Frost & Sullivan India's Information and Communications Technology (ICT) "Application Delivery Controller Vendor of the Year" award
- Silver Winner in Network Products Guide application delivery category for APV Series Release 8.4
- Ranked by IDC as having the second largest market share in India for application delivery networking solutions
- Winner of CEO World Award in the CEO of the year category
- Rated by Info-Tech Research Group as an Innovator in the application delivery controller (ADC) market

- Recorded by Frost & Sullivan as having the 3rd largest market share in China for ADC and the 2nd largest market share in China for SSL VPN
- APV2600 won the following awards in China:
 - ✓ Winner of ZDnet “The Innovator in Application Delivery Controller of the Year” award
 - ✓ Winner of CCIDnet “The most Influential Application Delivery Controller Product of Year 2013” award

Outlook

Many factors are aligned in Array’s favor heading into FY14. The company has achieved alignment in its operations across all markets, focusing on the strength of its application delivery controller product and the market demand for application delivery solutions. APV Series application delivery controllers represent the largest share of Array revenue across all markets – China, US, Japan, India and Europe – and ADCs represent the largest and fastest growing segment for Array in each of these markets. By globally aligning engineering, sales and marketing efforts in support of enterprise and cloud ADC opportunities, Array has set itself up for success in FY14 and beyond.

On a tactical level, Array’s application delivery controller business will focus on enabling software-as-a-service (SaaS), infrastructure as a service (IaaS), 2048-bit SSL acceleration and high availability for enterprise applications. According to Gartner, the IaaS market is expected to grow 700% from US\$3B in 2010 to US\$24B in 2016*. In addition, the SaaS market is expected to grow 100% from US\$10B in 2010 to US\$20B in 2015**.

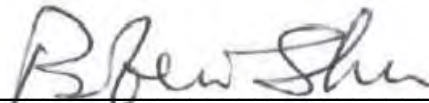
In addition to customer deployments for pure remote access and WAN optimization, there will be a greater focus on selling Array’s AG Series and aCelera products in combination with APV Series products to enable more holistic application delivery networking (ADN) solutions. Examples of this include the use of SSL VPN to provide secure access for end-user customers and cloud administrators to manage infrastructure services. Or the ability for software-as-a-service providers to use WAN optimization to improve the performance of application services over less than ideal connections.

For FY14, Array’s alignment extends beyond the company’s product and market focus. Internally, the company is committed to three core initiatives: quality, differentiation and partners. As Array is increasingly adopted by enterprise and service provider customers, quality and reliability are essential. Array products have always delivered to a high standard of quality and reliability; however, the company intends to raise the bar even higher to ensure seamless addition of new customers. Array products are uniquely adapted to the needs of cloud environments; the company’s IaaS and SaaS customers know this well; however the company intends to build market awareness around its differentiators in order to accelerate sales. In FY13, Array established consistency across all markets with a strategy that relies on channels and partners to generate sales; in FY14, the company will further execute on this strategic decision in order to achieve a multiplier effect in generating sales.

Our goal remains to invest wisely to enhance our technologies and our go-to-market strategies – to maintain a healthy business while accelerating the pace of revenues and profits. Primary


markets remain China, US, Japan and India, and each are a priority and are expected to deliver growth. In FY14, Array's strengths in technology leadership, operational efficiency, and customer relationships will continue to lead us to become the one of the most advanced, innovative and profitable providers of application delivery networking products and services in the world. Further, the company believes that businesses will increasingly look to Array for application delivery solutions in order to leverage the advantages and values we provide.

Robert Shen




Chairman

Michael Zhao



Chief Executive Officer

Sameena Ahmed



Chief Financial Officer

安瑞科技股份有限公司 營業報告書

2013年度由於技術的創新、策略的調整和較為穩定的市場，安瑞科技得以交出良好的財務數字，營收為台幣1,190百萬（美元40.08百萬），與去年相較成長幅度達26%；稅後淨利為台幣45百萬（美元1.5百萬）。2013年的毛利率仍維持在健全的78%，持續保持競爭優勢，2013年底的現金及約當現金餘額為台幣807百萬（美元27百萬），佔總資產的47%，財務結構十分強勁。

安瑞科技提供的應用交付網通產品及方案，包含應用交付控制器(ADC)，安全連結閘道(VPN)，及廣域網路優化控制器(WAN Optimization Controllers, WOC)，皆可協助企業在現今不斷變化的網路、雲端和行動環境中，以有效的控制成本擴充效能、可用性及安全性。

APV系列應用交付控制器是本公司2013年營收的主要成長動能，較2012年提升39%，並貢獻2013年55%的營業額。隨著企業逐漸轉向雲端服務，如軟體即服務 (Software-as-a-Service, SaaS)，及基礎架構即服務 (Infrastructure-as-a-Service, IaaS)，雲端服務商也開始增加應用交付預算以進一步擴大服務，滿足需求。安瑞在線上apps、2048-bit SSL加速、多層安全及性價比方面的優勢，與這幾類快速成長的市場區塊十分契合，也因此2013年為公司帶來成長。

AG系列安全連結閘道、aCelera 廣域網路優化控制器及公開金鑰均輔助APV系列應用交付，安瑞科技的應用交付網通產品系列也更為完整。2013年40.08百萬美元的營收中，AG系列貢獻8%營收，aCelera 3%，PKI則為11%，另外服務支援貢獻23%。

財務表現

2013年度營收為台幣1,190百萬（美元40.08百萬），較2012年的台幣945百萬（美元31.95百萬）增長26%。淨利為台幣45百萬（美元1.5百萬）。

在2013年度，安瑞科技的其他財務表現如下：

- 毛利率為78%
- 印度地區成長幅度高達164%
- 中國大陸地區增長36%
- 日本成長8%
- 營業活動淨現金流入台幣136百萬（美元4.16百萬）
- 帳上現金超過台幣807百萬（美元27百萬）
- 員工小幅增加6%，營業費用略增4%

技術創新

充分運用深具彈性的SpeedCore™多核處理架構，安瑞科技得以於2013年大幅提升APV系列ADC的效能及功能：

- 將Intel最新型多核處理器的效能運用至極致，使APV產品線每款型號七層效能提升50%以上。
- APV產品線每款型號的2048-bit SSL效能業均為界最佳水準。安瑞科技 APV產品擁有業界最高的2048-bit SSL 性價比。
- 無論低階或高階APV產品皆提供10G Ethernet 界面，以排除應用交付效能瓶頸。

- 除了高效多層安全功能，包括ACLs，DDoS產能，proxy及URL 過濾，更增加網路應用防火牆 (Web Application Firewall, WAF) 功能加強應用安全性。
- SpeedCore™，在kernel核心上寫入一系列七層政策，可結合並裝置規則，並在不影響效能下建構先進邏輯。
- eCloud™提供雲端服務商一個可程式化API，以簡易整合雲端管理系統，或可選擇整合標準OpenStack的的負載均衡即服務(Load Balancing-as-a-Service, LBaaS)。
- AVX系列多用戶ADC產品以單一安瑞設備支援多用戶，以協助降低基礎架構服務商整體成本，並保證每用戶效能不變。

此外，在2013年安瑞科技成功整合了新增添的廣域網路控制技術，加入產品行列。與安瑞的APV系列和AG系列一致，aCelera 廣域網路控制器同時提供高效實體設備，及可運用在雲端和虛擬環境的虛擬版本。

榮譽與獎項

眾多分析機構與意見領導者於2013年認可安瑞科技在的應用交付領域持續的進展：

- 獲 Frost & Sullivan 印度的資訊與網通技術 (Information and Communications Technology, ICT) 項目中的 “年度應用交付控制廠商”獎
- APV系列8.4版本在網路產品指南的應用交付類別中獲得銀牌獎
- IDC調查顯示在印度地區為應用交付網通方案第二大廠商
- 獲全球CEO獎頒發“年度CEO獎”
- Info-Tech 研究機構評為應用交付控制器(ADC)市場中的“創新者”
- Frost & Sullivan 調查顯示在中國地區為ADC第三大廠商，及SSL VPN第二大廠商
- APV2600 榮獲中國兩個獎項：
 - ✓ ZDnet 至頂網《年度創新應用交付控制器》
 - ✓ 賽迪網《2013 年度最具影響力應用交付控制產品獎

前景

進入2014年，有數項有利於安瑞科技持續發展的要素，基於自身的優勢以及市場的需求，本公司已將所有市場的營運目標對準應用交付控制器產業，APV系列應用交付控制器在安瑞科技所有市場中—如中國大陸、美國、日本，印度和歐洲--皆為最大營收來源。ADC產品亦是安瑞科技在各市場中佔比最大、成長最快的市場。將本公司全球的研發、銷售及行銷資源集中，以充分支援企業及雲端客戶對ADC的需求，安瑞科技已經準備好迎接從2014年展開的成長契機。

就戰略面而言，安瑞科技的應用交付控制業務將聚焦在協助軟體即服務(SaaS)，基礎架構即服務(IaaS)，2048-bit SSL加速和交付企業級應用的高可靠性。依據Gartner調查顯示，IaaS市場可望從2010年的30億美元市值，增長7倍，達2016年的240億美元。而SaaS市場，則將由2010年的100億美元市值，成長1倍，達到2015年的200億美元。

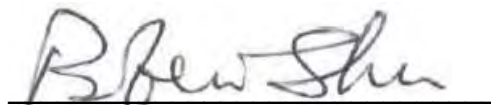
除了單純運用遠端連結和廣域網路優化，更多的安瑞科技AG系列和aCelera產品佈署需求著重在與APV系列產品結合，以提供完整的應用交付網通(Application Delivery Networking, AND)方案。範例包含運用SSL VPN以提供終端用戶安全連結，也可協助雲端業者管理基礎架構服務。或是，軟體即服務服務商在網路較不穩定地區運用廣域網路優化控制器，以提升應用服務的效能。

在2014年，安瑞科技將更為細緻的調整產品和焦點市場。以公司內來說，安瑞科技將致力於三項

目標: 品質, 特性及通路。在越來越多企業級和服務商客戶使用安瑞產品時, 品質及可靠性是絕對的要素。安瑞產品一向注重高品質及可靠性。然而本公司將繼續提升標準, 以確保在增加新客戶時品質依然一致優良。安瑞產品的獨特性在雲端環境中十分明顯; 本公司的IaaS及SaaS客戶也非常瞭解這些特性。不僅於此, 本公司期望市場對安瑞科技的獨特性有更深的認知, 以加速營收增長。在2013年, 安瑞科技的策略是持續不斷的在各市場深耕銷售通路和夥伴, 以產生營收。在2014年, 本公司的策略將持續, 可望能產生加乘效果, 進一步帶來成長。

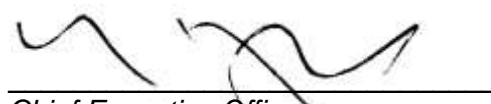
我們的目標仍然是精準的投入研發和銷售領域, 加強我們的技術和行銷策略, 同時維持企業健全的成長並兼顧獲利。安瑞科技的主要市場包括中國大陸、美國、日本及印度。每個市場都是重要市場, 亦具成長動能。在2014年, 安瑞科技在科技領域的優越性, 營運的效能, 以及與客戶的良好關係, 將帶領本公司成為全球應用交付網通業中最先進、創新及優異獲利者之一。更有甚者, 安瑞科技相信企業界將尋求本公司的應用交付方案, 以充分利用我們提供的優勢及價值。

Robert Shen




Chairman

Michael Zhao



Chief Executive Officer

Sameena Ahmed



Chief Financial Officer

【附件二】 ATTACHMENT 2

會計師查核報告

Array Inc. 公鑒：

Array Inc.及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表與合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作，以合理確信合併財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報表所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報表所採用之會計原則及所作之重大會計估計，暨評估合併財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述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、經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 Array Inc.及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併財務狀況，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。



中 華 民 國 103 年 3 月 26 日

Array Inc.及子公司

合併資產負債表

民國 102 年 12 月 31 日暨民國 101 年 12 月 31 日及 1 月 1 日

單位：新台幣仟元

代 碼	資 產	102年12月31日			101年12月31日			101年1月1日		
		金 額	%		金 額	%		金 額	%	
	流動資產									
1100	現金及約當現金（附註四及六）	\$ 806,964	47		\$ 580,661	40		\$ 459,708	27	
1110	備供出售金融資產—流動（附註四及七）	7,515	-		129,040	9		288,493	17	
1150	應收票據	79,712	5		7,178	-		28,822	2	
1170	應收帳款（附註四、五及八）	387,749	23		359,435	25		497,789	29	
1200	其他應收款	5,491	-		16,945	1		28,339	1	
130X	存貨（附註四、五及九）	97,231	6		73,540	5		97,987	6	
1470	其他流動資產（附註十三）	16,871	1		11,626	1		16,003	1	
11XX	流動資產總計	<u>1,401,533</u>	<u>82</u>		<u>1,178,425</u>	<u>81</u>		<u>1,417,141</u>	<u>83</u>	
	非流動資產									
1600	不動產、廠房及設備（附註四及十）	41,698	2		52,383	4		63,409	4	
1805	商譽（附註四、五及十一）	166,737	10		162,457	11		169,366	10	
1821	其他無形資產（附註四及十二）	76,759	5		50,623	3		41,255	2	
1840	遞延所得稅資產（附註四及十七）	1,468	-		1,426	-		1,480	-	
1920	存出保證金（附註四及十三）	21,317	1		15,685	1		11,747	1	
1980	其他金融資產（附註十三及二四）	954	-		929	-		969	-	
15XX	非流動資產總計	<u>308,933</u>	<u>18</u>		<u>283,503</u>	<u>19</u>		<u>288,226</u>	<u>17</u>	
1XXX	資 產 總 計	<u>\$ 1,710,466</u>	<u>100</u>		<u>\$ 1,461,928</u>	<u>100</u>		<u>\$ 1,705,367</u>	<u>100</u>	
	負債及權益									
	流動負債									
2170	應付帳款	\$ 97,519	6		\$ 51,544	4		\$ 50,406	3	
2200	其他應付款（附註十四）	139,610	8		106,246	7		114,294	7	
2230	當期所得稅負債（附註四及十七）	3,476	-		3,611	-		-	-	
2313	遞延收入—流動（附註四、五及十四）	159,056	9		135,360	9		150,928	9	
2399	其他流動負債（附註十四）	7,742	1		7,507	1		7,376	-	
21XX	流動負債總計	<u>407,403</u>	<u>24</u>		<u>304,268</u>	<u>21</u>		<u>323,004</u>	<u>19</u>	
	非流動負債									
2630	遞延收入—非流動（附註四、五及十四）	96,937	6		58,593	4		48,323	3	
2670	其他非流動負債（附註十四）	1,201	-		1,449	-		2,257	-	
25XX	非流動負債總計	<u>98,138</u>	<u>6</u>		<u>60,042</u>	<u>4</u>		<u>50,580</u>	<u>3</u>	
2XXX	負債總計	<u>505,541</u>	<u>30</u>		<u>364,310</u>	<u>25</u>		<u>373,584</u>	<u>22</u>	
	歸屬於本公司業主之權益（附註四、十五及十九）									
3100	普通股股本	767,453	45		708,247	48		695,095	41	
3200	資本公積	361,225	21		407,656	28		412,340	24	
3300	保留盈餘	133,370	8		88,697	6		256,668	15	
3400	其他權益	(17,672)	(1)		(65,826)	(4)		(32,320)	(2)	
3500	庫藏股票	(39,451)	(3)		(41,156)	(3)		-	-	
3XXX	權益總計	<u>1,204,925</u>	<u>70</u>		<u>1,097,618</u>	<u>75</u>		<u>1,331,783</u>	<u>78</u>	
	負債與權益總計	<u>\$ 1,710,466</u>	<u>100</u>		<u>\$ 1,461,928</u>	<u>100</u>		<u>\$ 1,705,367</u>	<u>100</u>	

後附之附註係本合併財務報告之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Ai Yu Yang

Array Inc.及子公司

合併綜合損益表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：除每股盈餘（虧損）為新台幣元外，係新台幣仟元

代 碼	102年度		101年度	
	金 額	%	金 額	%
4110	\$ 1,190,610	100	\$ 948,716	100
4170	684	-	3,842	-
4000	1,189,926	100	944,874	100
5000	262,520	22	201,432	21
5900	927,406	78	743,442	79
	營業費用（附註四及十六）			
6100	489,587	41	452,149	48
6200	159,855	14	179,212	19
6300	298,817	25	274,917	29
6000	948,259	80	906,278	96
6900	(20,853)	(2)	(162,836)	(17)
	營業外收入及支出			
7190	90,069	8	47,330	5
7230	(1,939)	-	(1,256)	-
7050	(1,672)	-	(11,290)	(2)
7590	(10,441)	(1)	(1,472)	-
7000	76,017	7	33,312	3
7900	55,164	5	(129,524)	(14)
7950	10,491	1	4,692	-
8200	44,673	4	(134,216)	(14)

（接次頁）

(承前頁)

代 碼		102年度		101年度	
		金 額	%	金 額	%
	本年度其他綜合損益				
8310	國外營運機構財務報表 換算之兌換差額(附 註四及十五)	\$ 48,263	4	(\$ 47,593)	(5)
8325	備供出售金融資產未實 現評價(損失)利益 (附註四及十五)	(109)	-	14,087	1
8300	本年度其他綜合損 益合計	<u>48,154</u>	<u>4</u>	<u>(33,506)</u>	<u>(4)</u>
8500	本年度綜合損益總額	<u>\$ 92,827</u>	<u>8</u>	<u>(\$ 167,722)</u>	<u>(18)</u>
	淨利(損)歸屬於：				
8610	本公司業主	<u>\$ 44,673</u>	<u>4</u>	<u>(\$ 134,216)</u>	<u>(14)</u>
	綜合損益總額歸屬於：				
8710	本公司業主	<u>\$ 92,827</u>	<u>8</u>	<u>(\$ 167,722)</u>	<u>(18)</u>
	每股盈餘(虧損)(附註十八)				
9750	基 本	<u>\$ 0.64</u>		<u>(\$ 1.97)</u>	
9850	稀 釋	<u>\$ 0.59</u>		<u>(\$ 1.97)</u>	

後附之附註係本合併財務報告之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Ai Yu Yang

Array Inc.及子公司

合併權益變動表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼	歸屬於本公司之權益	本公司					其他權益					權益總計
		資本公積					國外營運機構財務報表換算之兌換差額					
		普通股股本	普通股發行溢價	庫藏股票交易	認股權	合計	保留盈餘	國外營運機構財務報表換算之兌換差額	備供出售金融資產未實現(損)益	合計	庫藏股票	
A1	101年1月1日餘額	\$ 695,095	\$ 399,787	\$ -	\$ 12,553	\$ 412,340	\$ 256,668	(\$ 18,195)	(\$ 14,125)	(\$ 32,320)	\$ -	\$ 1,331,783
B3	100年度盈餘分配現金股利	-	-	-	-	-	(33,755)	-	-	-	-	(33,755)
D1	101年度淨損	-	-	-	-	-	(134,216)	-	-	-	-	(134,216)
D3	101年度稅後其他綜合損益	-	-	-	-	-	-	(47,593)	14,087	(33,506)	-	(33,506)
D5	101年度綜合損益總額	-	-	-	-	-	(134,216)	(47,593)	14,087	(33,506)	-	(167,722)
N1	行使認股權發行新股	13,152	(2,337)	-	(3,290)	(5,627)	-	-	-	-	-	7,525
N1	101年度認股權酬勞成本	-	-	-	943	943	-	-	-	-	-	943
L1	購入庫藏股票-2,000 仟股	-	-	-	-	-	-	-	-	-	(41,230)	(41,230)
L1	庫藏股轉讓員工-36 仟股	-	-	279	(279)	-	-	-	-	-	74	74
Z1	101年12月31日餘額	708,247	397,450	279	9,927	407,656	88,697	(65,788)	(38)	(65,826)	(41,156)	1,097,618
D1	102年度淨利	-	-	-	-	-	44,673	-	-	-	-	44,673
D3	102年度稅後其他綜合損益	-	-	-	-	-	-	48,263	(109)	48,154	-	48,154
D5	102年度綜合損益總額	-	-	-	-	-	44,673	48,263	(109)	48,154	-	92,827
N1	行使認股權發行新股	59,206	(47,836)	-	(814)	(48,650)	-	-	-	-	-	10,556
N1	102年度認股權酬勞成本	-	-	-	2,239	2,239	-	-	-	-	-	2,239
L1	庫藏股轉讓員工-81 仟股	-	-	206	(226)	(20)	-	-	-	-	1,705	1,685
Z1	102年12月31日餘額	\$ 767,453	\$ 349,614	\$ 485	\$ 11,126	\$ 361,225	\$ 133,370	(\$ 17,525)	(\$ 147)	(\$ 17,672)	(\$ 39,451)	\$ 1,204,925

後附之附註係本合併財務報告之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Ai Yu Yang

Array Inc.及子公司

合併現金流量表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		102年度	101年度
	營業活動之現金流量		
A10000	本年度稅前淨利（損）	\$ 55,164	(\$ 129,524)
A20010	不影響現金流量之收益費損項目		
A20100	折舊費用	35,525	35,157
A20300	呆帳費用	33,031	73,591
A24100	未實現外幣兌換損失（利益）	29,525	(11,179)
A20200	攤銷費用	11,280	3,777
A21200	利息收入	(6,053)	(4,651)
A23700	存貨跌價損失	5,458	13,348
A29900	認股權酬勞成本	2,239	943
A20900	財務成本	1,672	11,290
A22500	處分及報廢不動產、廠房及設備損失	1,031	-
A29900	公司債投資溢價攤銷	825	18,088
A23100	處分投資損失	-	31
A30000	營業資產及負債之淨變動數		
A31130	應收票據及帳款	(140,370)	89,586
A31200	存 貨	(40,516)	5,266
A31240	其他流動資產	5,194	14,866
A32150	應付帳款	45,975	1,138
A32180	其他應付款	36,749	(10,909)
A32230	其他流動負債	1,883	(2,500)
A32990	其他負債	(248)	(808)
A32210	遞延收入	62,040	(5,298)
A33000	營運產生之現金流入	140,404	102,212
A33100	收取之利息	8,254	5,557
A33300	支付之利息	(1,672)	(11,290)
A33500	支付之所得稅	(10,669)	(45)
AAAA	營業活動之淨現金流入	136,317	96,434

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代 碼		102年度	101年度
	投資活動之現金流量		
B00400	備供出售金融商品處分價款	\$ 123,506	\$ 153,428
B04500	無形資產增加	(35,976)	(15,030)
B02700	取得不動產、廠房及設備	(13,847)	(20,140)
B03700	存出保證金增加	(6,842)	(3,938)
B00300	取得備供出售金融商品	-	(7,393)
B02800	處分不動產、廠房及設備價款	-	505
BBBB	投資活動之淨現金流入	<u>66,841</u>	<u>107,432</u>
	籌資活動之現金流量		
C04800	行使認股權	10,556	7,525
C04500	支付現金股利	(5,033)	(29,246)
C04900	庫藏股轉讓員工	1,685	74
C04900	購入庫藏股票	-	(41,230)
CCCC	籌資活動之淨現金流入(出)	<u>7,208</u>	<u>(62,877)</u>
DDDD	匯率變動對現金及約當現金之影響	<u>15,937</u>	<u>(20,036)</u>
EEEE	現金及約當現金增加數	226,303	120,953
E00100	年初現金及約當現金餘額	<u>580,661</u>	<u>459,708</u>
E00200	年底現金及約當現金餘額	<u>\$ 806,964</u>	<u>\$ 580,661</u>

後附之附註係本合併財務報告之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Ai Yu Yang

【附件三】 ATTACHMENT 3

Audit Committee's Report

審計委員會審查報告書

The Board of Directors has prepared the Company's 2013 Financial Statements. The CPA firm of Deloitte & Touche was retained to audit Array's Financial Statements and has issued an audit report relating to Financial Statement. The Financial Statements have been reviewed and determined to be correct and accurate by the Audit Committee members of Array Inc. According to Article 14-4 of the Securities and Exchange Act and Article 106 and 107 of the Company's Memorandum of Association, we hereby submit this report.

董事會造具本公司民國一〇二年度財務報表，其中財務報表業經委託勤業眾信聯合會計師事務所查核完竣，並出具查核報告；上述財務報表經本審計委員會審查，認為尚無不合，爰依證券交易法第 14-4 條及本公司章程第 106 條及 107 條之規定報告如上，敬請 鑒核。

Array Inc
安瑞科技股份有限公司

Chairman of the Audit Committee: Grace Tsai
審計委員會召集人：蔡美雀



Date: March 26, 2014
日期：2014 年 3 月 26 日

【附件四】 ATTACHMENT 4

取得或處分資產處理程序修訂前後條文對照表

**Comparison Table for the amendments of Procedures for Acquisition or Disposal of Assets
Current and Proposed Revision**

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>Article 2</p> <p>1. "The applicable laws, rules, and regulations" used herein should mean: the relevant laws, regulations, rules and code 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 Securities and Exchange Act, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the GreTai Securities Market or the Taiwan Stock Exchange.</p> <p>2. "Assets" used herein should mean:</p> <p>(1) Security investments (including stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.)</p> <p>(2) real estate and other fixed assets;</p> <p>(3) membership;</p> <p>(4) patent, copyright, trademark, charter right, any intangible assets, etc.;</p> <p>(5) derivatives products;</p> <p>(6) assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets.</p> <p>3. "Date of the Event" used herein should mean, in principle, the contracting day, the payment day, the transaction day, the title transferring day, the day of board resolution or other date when the transaction party and the transaction amount can be ascertained (whichever is earlier); for investments required to be approved by government authority, the Date of</p>	<p>Article 2</p> <p>1. "The applicable laws, rules, and regulations" used herein should mean: the relevant laws, regulations, rules and code 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 Securities and Exchange Act, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the GreTai Securities Market or the Taiwan Stock Exchange.</p> <p>2. "Assets" used herein should mean:</p> <p>(1) Security investments (including stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.)</p> <p>(2) <u>real estate property (including land, houses and buildings, investment property and rights to use land)</u> and other fixed assets equipment;</p> <p>(3) membership;</p> <p>(4) patent, copyright, trademark, charter right, any intangible assets, etc.;</p> <p>(5) derivatives products;</p> <p>(6) assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets.</p> <p>3. "Date of the Event" used herein should mean, in principle, the contracting day, the payment day, the transaction day, the title transferring day, the day of board resolution or other date when the transaction party and the transaction amount can be ascertained (whichever is earlier); for investments required to be approved by government authority, the Date of</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>the Event will be any of the above-mentioned dates or the date on which the approval letter of government authority is received, whichever is earlier.</p> <p>4. "Professional Appraiser" used herein should mean any appraisers/appraisal institutions specialized in real estate or other lawful appraisers/appraisal institutions of real estate and other fixed assets.</p> <p>5. "Subsidiaries" used herein should mean the local or overseas companies directly or indirectly owned by this Company, or as defined in Statements of Financial Accounting Standards Nos. 5 and 7 published by the ROC Accounting Research and Development Foundation (hereinafter "ARDF").</p> <p>6. "Within one year" used herein should mean within one year backwards from the date of the event of the subject acquisition or disposal of assets. The transactions having been published should be excluded.</p> <p>7 "Latest Financial Statements" used herein should mean the financial statements of this Company audited or examined by certified public accountant which has been published in accordance with applicable regulation before the subject acquisition or disposal of assets.</p> <p>Any unspecified terms in the Procedures shall be subject to the "Guidelines for Handling Acquisition or Disposal of Assets by Public Companies" announced by the securities regulatory authority.</p> <p>第二條</p> <p>一、本程序所稱之「相關法令」，係指：因在臺灣之證券交易所或證券市場初次或持續之交易或掛牌，而適用不定期修訂之法律、規則、規定及法規，包括但不限於證券交易法，台灣主管機關發佈之規則或規定，以及由台灣金融監督管理委員會、證券櫃檯買賣中心及台灣證券交易所發佈之規則或規定。</p> <p>二、本程序所稱之「資產」，係指：</p> <p>(一)有價證券投資(含股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等)。</p>	<p>the Event will be any of the above-mentioned dates or the date on which the approval letter of government authority is received, whichever is earlier.</p> <p>4. "Professional Appraiser" used herein should mean any appraisers/appraisal institutions specialized in real estate or other lawful appraisers/appraisal institutions of real estate <u>and other fixed assets or equipment.</u></p> <p>5. "<u>Related party or Subsidiaries</u>" used herein should mean the local or overseas companies directly or indirectly owned by this Company, or as defined in Statements of Financial Accounting Standards Nos. 5 and 7 published by the ROC Accounting Research and Development Foundation (hereinafter "ARDF") <u>as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u></p> <p>6. "Within one year" used herein should mean within one year backwards from the date of the event of the subject acquisition or disposal of assets. The transactions having been published should be excluded.</p> <p>7 "Latest Financial Statements" used herein should mean the financial statements of this Company audited or examined by certified public accountant which has been published in accordance with applicable regulation before the subject acquisition or disposal of assets.</p> <p>Any unspecified terms in the Procedures shall be subject to the "Guidelines for Handling Acquisition or Disposal of Assets by Public Companies" announced by the securities regulatory authority.</p> <p>第二條</p> <p>一、本程序所稱之「相關法令」，係指：因在臺灣之證券交易所或證券市場初次或持續之交易或掛牌，而適用不定期修訂之法律、規則、規定及法規，包括但不限於證券交易法，台灣主管機關發佈之規則或規定，以及由台灣金融監督管理委員會、證券櫃檯買賣中心及台灣證券交易所發佈之規則或規定。</p> <p>二、本程序所稱之「資產」，係指：</p> <p>(一)有價證券投資(含股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等)。</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>(二)不動產及其他固定資產。</p> <p>(三)會員證。</p> <p>(四)專利權、著作權、商標權、特許權等無形資產。</p> <p>(五)衍生性商品。</p> <p>(六)依法律合併、分割、收購或股份受讓而取得或處分之資產及其他重要資產。</p> <p>三、本程序所稱「事實發生日」，原則上以交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日為準(以孰前者為準)。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>四、本程序所稱「專業估價者」，係指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。</p> <p>五、本程序所稱之「子公司」，係指由本公司直接或間接控制之海內外公司，或依中華民國會計研究發展基金會(以下簡稱會計研究發展基金會)發布之財務會計準則公報第五號及第七號所規定者。</p> <p>六、本程序所稱「一年內」，係以本次取得或處分資產之事實發生日為基準，往前追溯推算一年，已公告部份免再計入。</p> <p>七、本程序所稱「最近期財務報表」，係指本公司於取得或處分資產前依法公開經會計師查核簽證或核閱之財務報表。</p> <p>本程序中未定義之用詞，悉依證券主管機關所訂「公開發行公司取得或處分資產處理準則」之規定。</p>	<p>(二)不動產(含土地、房屋及建築、投資性不動產、土地使用權)及其他固定資產設備。</p> <p>(三)會員證。</p> <p>(四)專利權、著作權、商標權、特許權等無形資產。</p> <p>(五)衍生性商品。</p> <p>(六)依法律合併、分割、收購或股份受讓而取得或處分之資產及其他重要資產。</p> <p>三、本程序所稱「事實發生日」，原則上以交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日為準(以孰前者為準)。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>四、本程序所稱「專業估價者」，係指不動產估價師或其他依法律得從事不動產、其他固定資產設備估價業務者。</p> <p>五、本程序所稱之「<u>關係人、子公司</u>」，係指由本公司直接或間接控制之海內外公司，或依中華民國會計研究發展基金會(以下簡稱會計研究發展基金會)發布之財務會計準則公報第五號及第七號所規定者應依證券發行人財務報告編製準則規定認定之。</p> <p>六、本程序所稱「一年內」，係以本次取得或處分資產之事實發生日為基準，往前追溯推算一年，已公告部份免再計入。</p> <p>七、本程序所稱「最近期財務報表」，係指本公司於取得或處分資產前依法公開經會計師查核簽證或核閱之財務報表。</p> <p>本程序中未定義之用詞，悉依證券主管機關所訂「公開發行公司取得或處分資產處理準則」之規定。</p>
<p>Article 3</p> <p>The procedures for acquisition or disposal of assets by this Company and its Subsidiaries and the limitation of amounts thereof should be as follows:</p> <p>1. The acquisition or disposal of security investment should be reviewed and appraised by the department responsible therefor and implemented within</p>	<p>Article 3</p> <p>The procedures for acquisition or disposal of assets by this Company and its Subsidiaries and the limitation of amounts thereof should be as follows:</p> <p>1. The acquisition or disposal of security investment should be reviewed and appraised by the department responsible therefor and implemented within</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>the limits of amount set forth in Item 8 of this Article, or after approval by the Board of Directors (the "Board") while the investment exceed the limits. While the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>2. The acquisition or disposal of real estate should be reviewed and appraised by the department responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>3. The acquisition of other fixed assets should be handled by the department responsible therefor in accordance with relevant internal rules of this Company. While the amount exceed US\$0.5M in each respective other fixed assets should be implemented after approval by the Board. While the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis. The disposal of other fixed assets should be directly handled by the department responsible therefor in accordance with relevant internal rules of this Company.</p> <p>4. The acquisition or disposal of membership, patent, copyright, trademark, charter right, any intangible assets or intangible assets should be reviewed and appraised by the department responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>5. The acquisition or disposal of derivatives products shall be in compliance with this Company's "Policies and Procedures for Financial Derivatives Transactions".</p> <p>6. Based on Company's Articles of Incorporation or relevant laws and regulation, assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets should follow the procedures of Article 9 hereof.</p> <p>7. Responsible Departments</p> <ul style="list-style-type: none"> ● For acquisition or disposal of security investment and derivatives 	<p>the limits of amount set forth in Item 8 of this Article, or after approval by the Board of Directors (the "Board") while the investment exceed the limits. While the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>2. The acquisition or disposal of real estate should be reviewed and appraised by the department responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>3. The acquisition of other fixed assets <u>equipment</u> should be handled by the department responsible therefor in accordance with relevant internal rules of this Company. While the amount exceed US\$0.5<u>1</u>M in each respective other fixed assets <u>equipment</u> should be implemented after approval by the Board. While the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis. The disposal of other fixed assets <u>equipment</u> should be directly handled by the department responsible therefor in accordance with relevant internal rules of this Company.</p> <p>4. The acquisition or disposal of membership, patent, copyright, trademark, charter right, any intangible assets or intangible assets should be reviewed and appraised by the department responsible <u>therefor in accordance with relevant internal rules of this Company.</u> While the amount exceed US\$<u>1M</u> in each respective <u>intangible assets</u> should be implemented after approval by the Board. therefor and implemented after approval by the Board, while <u>While</u> the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.</p> <p>5. The acquisition or disposal of derivatives products shall be in compliance with this Company's "Policies and Procedures for Financial Derivatives Transactions".</p> <p>6. Based on Company's Articles of Incorporation or relevant laws and regulation, assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets should follow the procedures of Article 9 hereof.</p> <p>7. Responsible Departments</p> <ul style="list-style-type: none"> ● For acquisition or disposal of security investment and derivatives

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<p>products, the departments responsible therefor should be Finance Division or other related department.</p> <ul style="list-style-type: none"> ● For acquisition or disposal of real estate, other fixed assets, membership, intangible assets, assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets, the departments responsible therefor should be General Administration Division, Accounting Division or other related department. <p>8. Limits of Amounts</p> <ul style="list-style-type: none"> ● The acquisition of real estate by this Company and its Subsidiary for non-operating purpose should be reviewed and implemented after approval by the Board of Directors. The total amount of acquisition of all real estate by the Company and its Subsidiary should not exceed 40% of this Company's net worth. ● The total amount of all security investments by this Company should not exceed 50% of this Company's net worth. The total amount of all security investments by each Subsidiary of this Company should not exceed 20% of this Company's net worth. ● The amount of investment by this Company in each respective security should not exceed 10% of this Company's net worth. The amount of investment by each Subsidiary of this Company in each respective security should not exceed 5% of this Company's net worth. <p>9. Material asset transactions shall be approved by the Board of Directors.</p> <p>第三條</p> <p>本公司及子公司取得或處分資產之作業程序及額度如下：</p> <ol style="list-style-type: none"> 一、有價證券之取得或處分，由執行單位評估後，於本條第八項所定之額度內進行交易，超過額度之交易應提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。 二、不動產之取得或處分，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。 三、其他固定資產之取得，由執行單位依本公司內部相關規定辦理，當單一案件超過美金五十萬時，應提報董事會核准後辦理。惟董事會得授權董 	<p>products, the departments responsible therefor should be Finance Division or other related department.</p> <ul style="list-style-type: none"> ● For acquisition or disposal of real estate, other fixed assets <u>equipment</u>, membership, intangible assets, assets that are acquired or disposed through merger, spin-off, acquisition or share transfer, and other major assets, the departments responsible therefor should be General Administration Division, Accounting Division or other related department. <p>8. Limits of Amounts</p> <ul style="list-style-type: none"> ● The acquisition of real estate by this Company and its Subsidiary for non-operating purpose should be reviewed and implemented after approval by the Board of Directors. The total amount of acquisition of all real estate by the Company and its Subsidiary should not exceed 40% of this Company's net worth. ● The total amount of all security investments by this Company should not exceed 50% of this Company's net worth. The total amount of all security investments by each Subsidiary of this Company should not exceed 20% of this Company's net worth. ● The amount of investment by this Company in each respective security should not exceed 10% of this Company's net worth. The amount of investment by each Subsidiary of this Company in each respective security should not exceed 5% of this Company's net worth. <p>9. Material asset transactions shall be approved by the Board of Directors.</p> <p>第三條</p> <p>本公司及子公司取得或處分資產之作業程序及額度如下：</p> <ol style="list-style-type: none"> 一、有價證券之取得或處分，由執行單位評估後，於本條第八項所定之額度內進行交易，超過額度之交易應提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。 二、不動產之取得或處分，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。 三、其他固定資產 <u>設備</u>之取得，由執行單位依本公司內部相關規定辦理，當單一案件超過美金五十<u>五十</u>萬<u>一百</u>萬時，應提報董事會核准後辦理。惟董事會

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<p>事長處理，事後再提報董事會追認。其他固定資產之處分，由執行單位逕依本公司內部相關規定辦理。</p> <p>四、會員證、專利權、著作權、商標權、特許權等無形資產之取得或處分，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。</p> <p>五、衍生性商品之取得或與處分，依本公司「從事衍生性商品交易處理程序」之規定辦理。</p> <p>六、依本公司章程或相關法令合併、分割、收購或股份受讓而取得或處分之資產，依本程序第九條之規定辦理。</p> <p>七、執行單位</p> <ul style="list-style-type: none"> ● 有價證券及衍生性商品之取得或處分：財務處或其他相關單位。 ● 不動產、其他固定資產、會員證、無形資產、依法律合併、分割、收購或股份受讓之資產及其他重要資產之取得或處分：管理部、會計處或其他相關單位。 <p>八、額度</p> <ul style="list-style-type: none"> ● 本公司及其子公司購買非供營業使用之不動產，應提報董事會核准後辦理，其總額不得高於其淨值之百分之四十。 ● 本公司有價證券投資總額不得高於淨值之百分之五十；本公司之子公司其有價證券投資總額不得高於本公司淨值之百分之二十。 ● 本公司投資個別有價證券之金額不得高於淨值之百分之十；本公司之各子公司其投資個別有價證券之金額不得高於本公司淨值之百分之五。 <p>九、重大之取得或處分資產交易，應提董事會決議。</p> <p>Article 4</p> <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the relevant regulations in two</p>	<p>得授權董事長處理，事後再提報董事會追認。其他<u>固定資產設備</u>之處分，由執行單位逕依本公司內部相關規定辦理。</p> <p>四、會員證、專利權、著作權、商標權、特許權等無形資產之取得或處分，由執行單位評估並<u>依本公司內部相關規定辦理</u>，<u>當單一案件超過美金一百萬時，應提報董事會核准後辦理</u>。<u>提報董事會核准後實施</u>，惟董事會得授權董事長處理，事後再提報董事會追認。</p> <p>五、衍生性商品之取得或與處分，依本公司「從事衍生性商品交易處理程序」之規定辦理。</p> <p>六、依本公司章程或相關法令合併、分割、收購或股份受讓而取得或處分之資產，依本程序第九條之規定辦理。</p> <p>七、執行單位</p> <ul style="list-style-type: none"> ● 有價證券及衍生性商品之取得或處分：財務處或其他相關單位。 ● 不動產、<u>其他固定資產設備</u>、會員證、無形資產、依法律合併、分割、收購或股份受讓之資產及其他重要資產之取得或處分：管理部、會計處或其他相關單位。 <p>八、額度</p> <ul style="list-style-type: none"> ● 本公司及其子公司購買非供營業使用之不動產，應提報董事會核准後辦理，其總額不得高於其淨值之百分之四十。 ● 本公司有價證券投資總額不得高於淨值之百分之五十；本公司之子公司其有價證券投資總額不得高於本公司淨值之百分之二十。 ● 本公司投資個別有價證券之金額不得高於淨值之百分之十；本公司之各子公司其投資個別有價證券之金額不得高於本公司淨值之百分之五。 <p>九、重大之取得或處分資產交易，應提董事會決議。</p> <p>Article 4</p> <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the relevant regulations in two</p>

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<p>days from the Date of the Event:</p> <ol style="list-style-type: none"> 1. In the case of acquisition or disposal of real estate or other fixed assets from affiliates, if transaction price reaches 20% of the Company's paid-in capital, or 10% of total assets, or exceeds NT\$300 million; provided however, this shall not apply to trade of government bonds or the bonds under repurchase/resale agreements; 2. merger, spin-off, acquisition or share transfer; 3. the assets acquisition or disposal, execution of investments in Mainland China, and other than those mentioned above, the transaction price reaches 20% of the Company's paid-in capital or exceeds NT\$300 million. The following situations should not be subject to the above filing/publishing requirements: <ol style="list-style-type: none"> (1) buying or selling bonds; (2) buying or selling bonds under re-purchase/re-sale conditions; (3) acquisition or disposal of operation-purpose machinery and equipment with non-related parties in an amount not exceeding NT\$ 500 million; (4) acquisition of real estate by way of contracting third parties to construct on land owned or rented by this Company, distribution of building under joint construction project, distribution of profit under joint construction project, or selling building under joint construction project, and the amount of transaction not exceeding NT\$ 500 million (based on the amount this Company plans to contribute). <p>The amount of transactions above shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year. 3. The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the 	<p>days from the Date of the Event:</p> <ol style="list-style-type: none"> 1. In the case of acquisition or disposal of real estate or other fixed assets from affiliates, if transaction price reaches 20% of the Company's paid-in capital, or 10% of total assets, or exceeds NT\$300 million; provided however, this shall not apply to trade of government bonds or the bonds under repurchase/resale agreements, <u>or subscription or redemption of domestic money market funds;</u> 2. merger, spin-off, acquisition or share transfer; 3. the assets acquisition or disposal, execution of investments in Mainland China, and other than those mentioned above, the transaction price reaches 20% of the Company's paid-in capital or exceeds NT\$300 million. The following situations should not be subject to the above filing/publishing requirements: <ol style="list-style-type: none"> (1) buying or selling bonds; (2) buying or selling bonds under re-purchase/re-sale conditions, <u>or subscription or redemption of domestic money market funds;</u> (3) acquisition or disposal of operation-purpose machinery and equipment with non-related parties in an amount not exceeding NT\$ 500 million; (4) acquisition of real estate by way of contracting third parties to construct on land owned or rented by this Company, distribution of building under joint construction project, distribution of profit under joint construction project, or selling building under joint construction project, and the amount of transaction not exceeding NT\$ 500 million (based on the amount this Company plans to contribute). <p>The amount of transactions above shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year. 3. The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the

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<p>same development project within one year.</p> <p>4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.</p> <p>第四條</p> <p>本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：</p> <p>一、向關係人取得不動產或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。</p> <p>二、進行合併、分割、收購或股份受讓。</p> <p>三、除前二款以外之資產交易或從事大陸地區投資，其交易金額，達本公司實收資本額百分之二十或新台幣三億元以上者。但以下情形不在此限：</p> <p>(1) 買賣公債。</p> <p>(2) 買賣附買回、賣回條件之債券。</p> <p>(3) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為實質關係人，交易金額未達新台幣五億元以上。</p> <p>(4) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額未達新台幣五億元以上(以公司預計投入之金額為計算基準)。</p> <p>前項交易金額依下列方式計算之：</p> <p>一、每筆交易金額。</p> <p>二、一年內累積與同一相對人取或處分同一性質標的交易之金額。</p> <p>三、一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產之金額。</p> <p>四、一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。</p>	<p>same development project within one year.</p> <p>4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.</p> <p>第四條</p> <p>本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：</p> <p>一、向關係人取得不動產或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或<u>附買回、賣回條件之債券、申購或贖回國內貨幣市場基金</u>，不在此限。</p> <p>二、進行合併、分割、收購或股份受讓。</p> <p>三、除前二款以外之資產交易或從事大陸地區投資，其交易金額，達本公司實收資本額百分之二十或新台幣三億元以上者。但以下情形不在此限：</p> <p>(1) 買賣公債。</p> <p>(2) 買賣附買回、賣回條件之債券、<u>申購或贖回國內貨幣市場基金</u>。</p> <p>(3) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為實質關係人，交易金額未達新台幣五億元以上。</p> <p>(4) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額未達新台幣五億元以上(以公司預計投入之金額為計算基準)。</p> <p>前項交易金額依下列方式計算之：</p> <p>一、每筆交易金額。</p> <p>二、一年內累積與同一相對人取或處分同一性質標的交易之金額。</p> <p>三、一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產之金額。</p> <p>四、一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。</p>

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<p>Article 6</p> <p>The evaluation procedures of the Company and its Subsidiaries' asset acquisition or disposal are as follows:</p> <ol style="list-style-type: none"> 1. The company will not waive the right to increase the investment of Array Networks Inc. (Cayman), and Array Networks Inc. (Cayman) will not waive the right to increase the investment of Array Networks Inc. (US), Array Networks (China) Co., LTD, and InfoSec Technologies Holdings Inc. in the future, InfoSec Tecnologies Holding Inc. will not waive the right to increase the investment of Beijing Infosec Information Safety Technology Company Limited in the future. Unless otherwise resolved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and get the approval from Gre-Tai Securities Market to waive the right of above-mentioned investments in subsidiaries due to the strategy consideration. 2. Except transactions with government institutions, contracting third parties to construct on land owned or rented by this Company, or acquisition of machinery and equipment for operation purpose, for acquisition or disposal of real estate or other fixed assets by this Company and its Subsidiaries whose amount reaches 20% of the Company's paid-in capital or NT\$300 million, an appraisal report issued by Professional Appraiser shall be obtained before Date of the Event and the following provisions should be complied with: <ol style="list-style-type: none"> (1) If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board of Directors in advance. The above procedures should also be followed in case the transaction terms are changed subsequently. (2) If the discrepancy between the result of the appraisal report of Professional Appraiser and the transaction price exceeds 20%, this Company should request a certified public accountant to handle the matter in accordance with the provision of Auditing Standard No.20 and comment on the reason for the discrepancy and the fairness of the transaction price; unless the appraised value of the acquired asset is higher than the transaction price, or the appraised value of the disposed asset is lower than the transaction price. The discrepancy between the appraisal result and the transaction price should be 	<p>Article 6</p> <p>The evaluation procedures of the Company and its Subsidiaries' asset acquisition or disposal are as follows:</p> <ol style="list-style-type: none"> 1. The company will not waive the right to increase the investment of Array Networks Inc. (Cayman), and Array Networks Inc. (Cayman) will not waive the right to increase the investment of Array Networks Inc. (US), Array Networks (China) Co., LTD, and InfoSec Technologies Holdings Inc. in the future, InfoSec Tecnologies Holding Inc. will not waive the right to increase the investment of Beijing Infosec Information Safety Technology Company Limited in the future. Unless otherwise resolved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and get the approval from Gre-Tai Securities Market to waive the right of above-mentioned investments in subsidiaries due to the strategy consideration. 2. Except transactions with government institutions, contracting third parties to construct on land owned or rented by this Company, or acquisition of machinery and equipment for operation purpose, for acquisition or disposal of real estate or other fixed assets <u>equipment</u> by this Company and its Subsidiaries whose amount reaches 20% of the Company's paid-in capital or NT\$300 million, an appraisal report issued by Professional Appraiser shall be obtained before Date of the Event and the following provisions should be complied with: <ol style="list-style-type: none"> (1) If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board of Directors in advance. The above procedures should also be followed in case the transaction terms are changed subsequently. (2) If the discrepancy between the result of the appraisal report of Professional Appraiser and the transaction price exceeds 20%, this Company should request a certified public accountant to handle the matter in accordance with the provision of Auditing Standard No.20 and comment on the reason for the discrepancy and the fairness of the transaction price; unless the appraised value of the acquired asset is higher than the transaction price, or the appraised value of the disposed asset is lower than the transaction price. The discrepancy between the appraisal result and the transaction price should be

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<p>calculated based on the transaction price.</p> <p>(3) If the transaction price is over NT\$ 1 billion, this Company should retain at least two Professional Appraisers to perform the appraisal. In case the discrepancy between the two appraisal reports is over 10% of the transaction price, this Company should request a certified public accountant to handle the matter in accordance with the provision of Auditing Standard No.20 and comment on the reason for the discrepancy and the fairness of the transaction price; unless the appraised value of the acquired asset is higher than the transaction price, or the appraised value of the disposed asset is lower than the transaction price.</p> <p>(4) The appraisal report should be issued by Professional Appraiser within 3 months before the contract date; provided that if the object's publicly announced value is still the same and the appraisal report was issued no longer than 6 months, the original Professional Appraiser may present supplemental opinions.</p> <p>3. This Company and its Subsidiaries before the acquisition or disposal of securities, the latest financial statements of the object company audited or reviewed by certified public accountant should be acquired before Date of the Event for the assessment and reference of transaction price. Should the transaction price reaches 20% of this Company's paid-in capital or NT\$300 million, opinions in respect of a rational transaction price have to be sought before Date of the Event from certified public accountant, if the certified public accountant's opinion is under an professional report which shall be handled in accordance with the provision of Auditing Standard No.20; provided however, these requirements are not applicable if such securities have a public price from an active market or if the regulatory authorities require otherwise.</p> <p>4. If this Company and its Subsidiaries' acquisition or disposal of membership or intangible assets reaches 20% of this Company's paid-in capital or NT\$300 million, opinions in respect of a rational transaction price shall be sought before Date of the Event from certified public accountant. Certified public accountant shall handle the matter in accordance with the provision of Auditing Standard No.20.</p> <p>5. The amount of the transactions mentioned above shall be calculated in</p>	<p>calculated based on the transaction price.</p> <p>(3) If the transaction price is over NT\$ 1 billion, this Company should retain at least two Professional Appraisers to perform the appraisal. In case the discrepancy between the two appraisal reports is over 10% of the transaction price, this Company should request a certified public accountant to handle the matter in accordance with the provision of Auditing Standard No.20 and comment on the reason for the discrepancy and the fairness of the transaction price; unless the appraised value of the acquired asset is higher than the transaction price, or the appraised value of the disposed asset is lower than the transaction price.</p> <p>(4) The appraisal report should be issued by Professional Appraiser within 3 months before the contract date; provided that if the object's publicly announced value is still the same and the appraisal report was issued no longer than 6 months, the original Professional Appraiser may present supplemental opinions.</p> <p>3. This Company and its Subsidiaries before the acquisition or disposal of securities, the latest financial statements of the object company audited or reviewed by certified public accountant should be acquired before Date of the Event for the assessment and reference of transaction price. Should the transaction price reaches 20% of this Company's paid-in capital or NT\$300 million, opinions in respect of a rational transaction price have to be sought before Date of the Event from certified public accountant, if the certified public accountant's opinion is under an professional report which shall be handled in accordance with the provision of Auditing Standard No.20; provided however, these requirements are not applicable if such securities have a public price from an active market or if the regulatory authorities require otherwise.</p> <p>4. If this Company and its Subsidiaries' acquisition or disposal of membership or intangible assets reaches 20% of this Company's paid-in capital or NT\$300 million, <u>unless in transactions with a government organization</u>, opinions in respect of a rational transaction price shall be sought before Date of the Event from certified public accountant. Certified public accountant shall handle the matter in accordance with the provision of Auditing Standard No.20.</p> <p>5. The amount of the transactions mentioned above shall be calculated in</p>

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<p>compliance with the procedures set out in Article 4, and within one year as used in paragraph refers to the year preceding the base date of occurrence of the current transaction. The value has included in appraisal report from Professional Appraiser or in the certified public accountant's opinions in accordance with these Regulations need not be entered.</p> <p>6. This Company or its Subsidiaries for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.</p> <p>7. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom this Company or its Subsidiaries has acquired appraisal reports and opinions from, shall not be a related party of this Company or the other party of the transaction.</p> <p>第六條</p> <p>本公司及子公司取得或處分資產之評估程序如下：</p> <p>一、本公司不放棄對 Array Networks, Inc. (Cayman)未來各年度之增資；Array Networks, Inc. (Cayman)不得放棄對 Array Network Inc.(US)、華耀(中國) 科技有限公司及 InfoSec Technologies Holdings Inc.(Cayman)未來各年度之增資；InfoSec Technologies Holdings Inc.(Cayman)不得放棄對北京華耀偉業科技有限公司未來各年度之增資；未來若因策略聯盟考量或其他經證券櫃檯買賣中心同意者，而須放棄對上開子公司之增資或處分上開子公司，須經本公司全體董事三分之二以上之出席，出席董事過半數同意之董事會決議通過。</p> <p>二、本公司及子公司取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，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，應於事實發生日前先取得專業估價者出具之估價報告，並應符合下列規定：</p> <p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 如專業估價者之估價結果與交易金額差距達百分之二十以上，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於</p>	<p>compliance with the procedures set out in Article 4, and within one year as used in paragraph refers to the year preceding the base date of occurrence of the current transaction. The value has included in appraisal report from Professional Appraiser or in the certified public accountant's opinions in accordance with these Regulations need not be entered.</p> <p>6. This Company or its Subsidiaries for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.</p> <p>7. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom this Company or its Subsidiaries has acquired appraisal reports and opinions from, shall not be a related party of this Company or the other party of the transaction.</p> <p>第六條</p> <p>本公司及子公司取得或處分資產之評估程序如下：</p> <p>一、本公司不放棄對 Array Networks, Inc. (Cayman)未來各年度之增資；Array Networks, Inc. (Cayman)不得放棄對 Array Network Inc.(US)、華耀(中國) 科技有限公司及 InfoSec Technologies Holdings Inc.(Cayman)未來各年度之增資；InfoSec Technologies Holdings Inc.(Cayman)不得放棄對北京華耀偉業科技有限公司未來各年度之增資；未來若因策略聯盟考量或其他經證券櫃檯買賣中心同意者，而須放棄對上開子公司之增資或處分上開子公司，須經本公司全體董事三分之二以上之出席，出席董事過半數同意之董事會決議通過。</p> <p>二、本公司及子公司取得或處分不動產或其他固定資產設備，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，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，應於事實發生日前先取得專業估價者出具之估價報告，並應符合下列規定：</p> <p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 如專業估價者之估價結果與交易金額差距達百分之二十以上，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於</p>

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<p>交易金額外，應請會計師依審計準則公報第二十號規定辦理，並對差異原因及交易金額之允當性表示具體意見。所稱估價結果與交易價格差距係以交易金額為基準。</p> <p>(3) 交易金額達新台幣十億元以上，應請二家以上之專業估價者估價；如二家以上專業估價者之估價結果差距達交易金額百分之十以上，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應請會計師依審計準則公報第二十號規定辦理，並對差異原因及交易金額之允當性表示具體意見。</p> <p>(4) 專業估價者出具報告日與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>三、本公司及子公司取得或處分有價證券，應於事實發生日前先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，另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主管機關另有規定者，不在此限。</p> <p>四、本公司及子公司取得或處分會員證或無形資產，交易金額達本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，會計師並應依審計準則公報第二十號規定辦理。</p> <p>五、上述交易金額之計算，應依本程序第四條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>六、本公司及子公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。</p> <p>七、本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與本公司或交易他方當事人不得為關係人。</p> <p>Article 8</p> <p>The Company that acquires or disposes assets with related party shall ensure that the necessary resolutions are adopted, the reasonableness of the</p>	<p>交易金額外，應請會計師依審計準則公報第二十號規定辦理，並對差異原因及交易金額之允當性表示具體意見。所稱估價結果與交易價格差距係以交易金額為基準。</p> <p>(3) 交易金額達新台幣十億元以上，應請二家以上之專業估價者估價；如二家以上專業估價者之估價結果差距達交易金額百分之十以上，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應請會計師依審計準則公報第二十號規定辦理，並對差異原因及交易金額之允當性表示具體意見。</p> <p>(4) 專業估價者出具報告日與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>三、本公司及子公司取得或處分有價證券，應於事實發生日前先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，另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主管機關另有規定者，不在此限。</p> <p>四、本公司及子公司取得或處分會員證或無形資產，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，<u>除與政府機構交易外</u>，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，會計師並應依審計準則公報第二十號規定辦理。</p> <p>五、上述交易金額之計算，應依本程序第四條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>六、本公司及子公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。</p> <p>七、本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與本公司或交易他方當事人不得為關係人。</p> <p>Article 8</p> <p>The Company that acquires or disposes assets with related party shall ensure that the necessary resolutions are adopted, the reasonableness of the</p>

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<p>transaction terms is appraised, and other relevant matters are carried out, in compliance with the procedures hereof, if the transaction price is over 10% of total assets, the Company should obtain appraisal report from Professional Appraisers or request a opinion from the certified public accountant in accordance with preceding Article of the procedures.</p> <p>When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>In the event that this Company acquires or disposes real estate or other fixed assets with a related party, which amount reaches 20% of the Company's paid-in capital or 10% of total assets or NT\$300 million, may not proceed with the agreement and payment until the following matters have been approved by the board of directors:</p> <ol style="list-style-type: none"> 1. The purpose, necessity and anticipated benefit of the asset acquisition or disposal. 2. The reason for choosing the related party as a trading counterparty. 3. The Company acquires real estate from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the relevant provisions. 4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. Appraisal report from Professional Appraisers or the opinion from the certified public accountant in accordance with paragraph 1 of this Article of the procedures . 7. Restrictive covenants and other important stipulations associated with the transaction. <p>The amount of transactions above shall be calculated in compliance with the procedures set out in Article 4, and within one year as used in paragraph refers to the year preceding the base date of occurrence of the current</p>	<p>transaction terms is appraised, and other relevant matters are carried out, in compliance with the procedures hereof, if the transaction price is over 10% of total assets, the Company should obtain appraisal report from Professional Appraisers or request a opinion from the certified public accountant in accordance with preceding Article of the procedures.</p> <p>When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>In the event that this Company acquires or disposes real estate or other fixed assets with a related party, which amount reaches 20% of the Company's paid-in capital or 10% of total assets or NT\$300 million, <u>unless in trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds,</u> may not proceed with the agreement and payment until the following matters have been approved by the board of directors:</p> <ol style="list-style-type: none"> 1. The purpose, necessity and anticipated benefit of the asset acquisition or disposal. 2. The reason for choosing the related party as a trading counterparty. 3. The Company acquires real estate from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the relevant provisions. 4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. Appraisal report from Professional Appraisers or the opinion from the certified public accountant in accordance with paragraph 1 of this Article of the procedures . 7. Restrictive covenants and other important stipulations associated with the transaction. <p>The amount of transactions above shall be calculated in compliance with the procedures set out in Article 4, and within one year as used in paragraph refers to the year preceding the base date of occurrence of the current</p>

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<p>transaction. The amount of transactions have been approved by Audit Committee and Board of Directors meeting in accordance with these Regulations need not be entered.</p> <p>The acquisition or disposal of operation-purpose machinery and equipment by this Company and its Subsidiary, while the Board can authorize the Chairman to handle the matter within the limits of amount set forth in Article 3 of the procedures and report to the Board for recognition on an after-the-event basis.</p> <p>Where the position of independent director has been established, when an acquisition of real estate from a related party is submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>Where an audit committee has been established, the matters for which paragraph 1 requires recognition by the supervisors shall first be approved by more than half of all audit committee members and submitted to the board of directors for a resolution and shall be subject to mutatis mutandis application of the provisions of Article 15.</p> <p>第八條</p> <p>本公司與關係人取得或處分資產，除應依本程序規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第六條第五項之規定辦理。</p> <p>判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者應將下列資料，提交董事會通過後始得簽訂交易契約及支付款項：</p> <p>一、取得或處分資產之目的、必要性及預計效益。</p> <p>二、選定關係人為交易對象之原因。</p>	<p>transaction. The amount of transactions have been approved by Audit Committee and Board of Directors meeting in accordance with these Regulations need not be entered.</p> <p>The acquisition or disposal of operation-purpose machinery and equipment by this Company and its Subsidiary, while the Board can authorize the Chairman to handle the matter within the limits of amount set forth in Article 3 of the procedures and report to the Board for recognition on an after-the-event basis.</p> <p>Where the position of independent director has been established, when an acquisition of real estate from a related party is submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>Where an audit committee has been established, the matters for which paragraph 1 requires recognition by the supervisors shall first be approved by more than half of all audit committee members and submitted to the board of directors for a resolution and shall be subject to mutatis mutandis application of the provisions of Article 15.</p> <p>第八條</p> <p>本公司與關係人取得或處分資產，除應依本程序規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第六條第五項之規定辦理。</p> <p>判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，<u>除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外</u>，應將下列資料，提交董事會通過後始得簽訂交易契約及支付款項：</p> <p>一、取得或處分資產之目的、必要性及預計效益。</p> <p>二、選定關係人為交易對象之原因。</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>三、向關係人取得不動產，依相關法律規定評估預定交易條件合理性之相關資料。</p> <p>四、關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>六、依本條第一項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第四條之規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其子公司間，取得或處分供營業使用之機器設備，董事會得依本程序第三條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>本公司如已設置獨立董事者，依前項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>本公司如已設置審計委員會者，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，並準用第十五條規定。</p>	<p>三、向關係人取得不動產，依相關法律規定評估預定交易條件合理性之相關資料。</p> <p>四、關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>六、依本條第一項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第四條之規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其子公司間，取得或處分供營業使用之機器設備，董事會得依本程序第三條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>本公司如已設置獨立董事者，依前項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>本公司如已設置審計委員會者，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，並準用第十五條規定。</p>
<p>Article 8-1</p> <p>This Company acquires real estate from a related party shall evaluate the reasonableness of the transaction costs by the following means:</p> <ol style="list-style-type: none"> 1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. 2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial 	<p>Article 8-1</p> <p>This Company acquires real estate from a related party shall evaluate the reasonableness of the transaction costs by the following means:</p> <ol style="list-style-type: none"> 1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. 2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial

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<p>institution is a related party of one of the trading counterparties.</p> <p>3. Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>4. This Company that acquires real estate from a related party and appraises the cost of the real property in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.</p> <p>5. Where this Company acquires real estate from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provisions of Article 8 and the provisions of the preceding three paragraphs do not apply:</p> <p>(1) The related party acquired the real estate through inheritance or as a gift.</p> <p>(2) More than five years will have elapsed from the time the related party signed the contract to obtain the real estate to the signing date for the current transaction.</p> <p>(3) The real estate is acquired through signing of a joint development contract with the related party.</p>	<p>institution is a related party of one of the trading counterparties.</p> <p>3. Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>4. This Company that acquires real estate from a related party and appraises the cost of the real property in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.</p> <p>5. Where this Company acquires real estate from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provisions of Article 8 and the provisions of the preceding three paragraphs do not apply:</p> <p>(1) The related party acquired the real estate through inheritance or as a gift.</p> <p>(2) More than five years will have elapsed from the time the related party signed the contract to obtain the real estate to the signing date for the current transaction.</p> <p>(3) The real estate is acquired through signing of a joint development contract with the related party, <u>or through engaging a related party to build real property, either on the company's own land or on rented land.</u></p>
<p>第八條之一</p> <p>本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公布之非金融業最高借款利率。</p> <p>二、關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>三、合併購買同一標的之土地及房屋者，得就土地及房屋分別按前二款所列任</p>	<p>第八條之一</p> <p>本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公布之非金融業最高借款利率。</p> <p>二、關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>三、合併購買同一標的之土地及房屋者，得就土地及房屋分別按前二款所列任</p>

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<p>一方法評估交易成本。</p> <p>四、本公司向關係人取得不動產，除依前三款規定評估不動產成本，並應洽請會計師複核及表示具體意見。</p> <p>五、本公司向關係人取得不動產，有下列情形之一者，應依第八條規定辦理，不適用前四款之規定：</p> <p>(1) 關係人係因繼承或贈與而取得不動產。</p> <p>(2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>(3) 與關係人簽訂合建契約而取得不動產。</p>	<p>一方法評估交易成本。</p> <p>四、本公司向關係人取得不動產，除依前三款規定評估不動產成本，並應洽請會計師複核及表示具體意見。</p> <p>五、本公司向關係人取得不動產，有下列情形之一者，應依第八條規定辦理，不適用前四款之規定：</p> <p>(1) 關係人係因繼承或贈與而取得不動產。</p> <p>(2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>(3) 與關係人簽訂合建契約，<u>或自地委建、租地委建等委請關係人興建不動產</u>而取得不動產。</p>

【附件五】 ATTACHMENT 5

公司章程修訂前後條文對照表
Comparison Table for the amendments of Memorandum and Articles of Association
Current and Proposed Revision

現行條文 Current Revision	擬修訂後條文 Proposed Revision
<p>OF ARRAY INC. (Adopted by Special Resolution passed on [June 21, 2012])</p> <p>公司法 (修正後) 安瑞科技股份有限公司 修訂及重編組織章程大綱 (經股東會[2012.6.21]特別決議通過)</p>	<p>OF ARRAY INC. (Adopted by Special Resolution passed on [●])</p> <p>公司法 (修正後) 安瑞科技股份有限公司 修訂及重編組織章程大綱 (經股東會[●]特別決議通過)</p>
<p>2. The registered office of the Company will be situated at the offices of Walkers Corporate Services Limited, Walker House, 87 Mary Street, George Town, Grand Cayman KY1-9005, Cayman Islands or at such other location as the Directors may from time to time determine.</p> <p>本公司登記辦公室將位於 Walker House, 87 Mary Street, George Town, Grand Cayman KY1-9005, Cayman Islands 之 Walkers Corporate Services Limited 辦公室，或董事得不定期決定之其他處所。</p>	<p>2. The registered office of the Company will be situated at the offices of Walkers Intertrust Corporate Services (Cayman) Limited, Walker House, 87 Mary Street, 190 Elgin Avenue, George Town, Grand Cayman KY1-9005, Cayman Islands or at such other location as the Directors may from time to time determine.</p> <p>本公司登記辦公室將位於 Walker House, 87 Mary Street, 190 Elgin Avenue, George Town, Grand Cayman KY1-9005, Cayman Islands 之 Walkers Intertrust Corporate Services (Cayman) Limited 辦公室，或董事得不定期決定之其他處所。</p>
<p>17. Where the Company increases its capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.</p> <p>當本公司透過在台灣發行新股進行現金增資時，除非依適用之公開公司規則，本公司無須或不適宜進行公開發行外，本公司應提撥將發行新股總額之百分之十在台灣公開</p>	<p>17. Where the Company increases its capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by <u>an Ordinary Resolution</u> at a general meeting to be offered, the percentage determined by such resolution shall prevail.</p> <p>當本公司透過在台灣發行新股進行現金增資時，除非依適用之公開公司規則，本公司無須或不適宜進行公開發行外，本公司應提撥將發行新股總額之百分之十在台灣公開</p>

現行條文 Current Revision	擬修訂後條文 Proposed Revision
<p>發行。但股東會決議應提撥超過前述百分之十之股份公開發行時，應適用該決議所定之比率。</p> <p>18. The Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds or more of the Directors, adopt one or more employee incentive programmes pursuant to which shares, options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company or any Subordinate Company who meet the requirements and qualifications to subscribe for Shares; provided that, in no event shall the aggregate number of shares to be issued pursuant to such employee incentive programs exceed fifteen percent (15%) of the then total issued and outstanding shares of the Company. The shares, options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees.</p> <p>本公司得依全體董事三分之二以上之出席，出席董事多數同意之董事會決議，採行一個或多個員工激勵方案，並依該方案授予股份、選擇權、認股權憑證或其他得用以取得股份之類似證券予本公司或其從屬企業符合資格之員工。然任何情形下，依該員工激勵方案所授予股權之總額不得超過本公司已發行股份之百分之十五。依任何員工股票選擇權計畫授予員工之股份、選擇權、認股權憑證或其他得用以取得股份之類似證券應不得轉讓，但員工之繼承人不在此限。</p> <p>18B. The Company may issue restricted share for subscription by the employees by a Supermajority Resolution Type A or Supermajority Resolution Type B, in which event Articles 14 and 15 shall not apply. For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, the issuance of restricted shares for employees, including but not limited to the issuance amount, issuance price, and issuance conditions, shall be in compliance with the Applicable Listing Rules.</p> <p>經股東會 A 類重度決議或 B 類重度決議後，本公司得發行限制員工權利新股予員工，且不受限於第 14 及 15 條。凡本公司之股份於興櫃市場或櫃檯買賣中心或台灣證券交易所交易，發行限制員工權利新股時，包括但不限於發行金額、發行價格、發行條件及其他應遵行事項，皆需符合相關掛牌規定。</p> <p>25. Subject to the Law, Shares issued by the Company shall be freely transferable, provided that any Shares issued or transferred to the employees of the Company or</p>	<p>發行。但股東會經普通決議應提撥超過前述百分之十之股份公開發行時，應適用該決議所定之比率。</p> <p>18. The Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds or more of the Directors, adopt one or more employee incentive programmes pursuant to which shares, options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company or any Subordinate Company who meet the requirements and qualifications to subscribe for Shares; provided that, in no event shall the aggregate number of shares to be issued pursuant to such employee incentive programs exceed fifteen percent (15%) of the then total issued and outstanding shares of the Company. The shares, options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees.</p> <p>本公司得依全體董事三分之二以上之出席，出席董事多數同意之董事會決議，採行一個或多個員工激勵方案，並依該方案授予股份、選擇權、認股權憑證或其他得用以取得股份之類似證券予本公司或其從屬企業符合資格之員工。然任何情形下，依該員工激勵方案所授予股權之總額不得超過本公司已發行股份之百分之十五。依任何員工股票選擇權計畫授予員工之股份、選擇權、認股權憑證或其他得用以取得股份之類似證券應不得轉讓，但員工之繼承人不在此限。</p> <p>18B. The Company may issue restricted share <u>being subject to the restrictions as the Directors may from time to time agree with the employees</u> for subscription by the employees <u>of the Company or any Subordinate Company</u> by a Supermajority Resolution Type A or Supermajority Resolution Type B, in which event Articles 14 and 15 shall not apply. For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, the issuance of <u>such</u> restricted shares for employees, including but not limited to the issuance amount, issuance price, and issuance conditions, shall be in compliance with the Applicable Listing Rules.</p> <p>經股東會 A 類重度決議或 B 類重度決議後，本公司得發行<u>董事與員工協議之</u>限制員工權利新股予<u>本公司或從屬公司</u>員工，且不受限於第 14 及 15 條。凡本公司之股份於興櫃市場或櫃檯買賣中心或台灣證券交易所交易，發行限制員工權利新股時，包括但不限於發行金額、發行價格、發行條件及其他應遵行事項，皆需符合相關掛牌規定。</p> <p>25. Subject to the Law, Shares issued by the Company shall be freely transferable, provided that any Shares issued or transferred to the employees of the Company or</p>

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<p>of any of its Subordinate Companies pursuant to Article 14, 18B or 39 may be subject to transfer restrictions for a specific period of time and such period for the Shares issued or transferred to the employees pursuant to Article 14 or 39 shall be no longer than two years.</p>	<p>of any of its Subordinate Companies pursuant to Article 14, 18B or 39 may be subject to transfer restrictions for a specific period of time <u>as may be agreed with the Company and such employee</u> and such period for the Shares issued or transferred to the employees pursuant to Article 14 or 39 shall be no longer than two years.</p>
<p>於不違反法律之前提下，本公司發行之股份應得自由轉讓，惟任何發行或轉讓予本公司或其從屬公司員工之股份，依據第 14, 18B 或第 39 條得限制員工在一定期間內不得轉讓，其依第 14 條或第 39 條規定發行或轉讓之股份限制轉讓期間不得超過二年。</p>	<p>於不違反法律之前提下，本公司發行之股份應得自由轉讓，惟任何發行或轉讓予本公司或其從屬公司員工之股份，依據第 14, 18B 或第 39 條得<u>依本公司與員工之約定</u>限制員工在一定期間內不得轉讓，其依第 14 條或第 39 條規定發行或轉讓之股份限制轉讓期間不得超過二年。</p>
<p>30. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor, shall be the only Person recognised by the Company as having any title to the Share.</p> <p>死亡之單一股份持有人之法定代理人，為本公司認可之該股份唯一所有權人。如股份登記於兩個以上之持有人名下，存活者，或如存活者已死亡時，其法定代理人，為本公司認可之該股份之唯一所有權人。</p>	<p>30. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor, shall be the only Person recognised by the Company as having any title to the Share.</p> <p>死亡之單一股份持有人之法定代理人，為本公司認可之該股份唯一所有權人。如股份登記於兩個以上之持有人名下，存活者，或如存活者已死亡時，其法定代理人，為本公司認可之該股份之唯一所有權人。</p>
<p>35. (A) The Company may also by either the Supermajority Resolution Type A or the Supermajority Resolution Type B:</p> <ul style="list-style-type: none"> (a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (b) transfer the whole or any material part of its business or assets; (c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company; (d) effect any merger (other than a Merger) or Spin-off of the Company in accordance with the Applicable Listing Rules; (e) grant waiver to the Director's engaging in any business within the scope of the Company's business; (f) discharge or remove any Director; and (g) resolve to capitalize an amount standing to the credit of reserves (including a share premium account, capital redemption reserve and/or profit account), whether or not available for distribution, or distribute cash 	<p>35. (A) The Company may also by either the Supermajority Resolution Type A or the Supermajority Resolution Type B:</p> <ul style="list-style-type: none"> (a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (b) transfer the whole or any material part of its business or assets; (c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company; (d) effect any merger (other than a Merger) or Spin-off of the Company in accordance with the Applicable Listing Rules; (e) grant waiver to the Director's engaging in any business within the scope of the Company's business; (f) discharge or remove any Director; and (g) resolve to capitalize an amount standing to the credit of reserves (including a share premium account, capital redemption reserve and/or profit account), whether or not available for distribution, or <u>subject to Cayman</u>

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<p>out of legal reserve and the premium paid on the issuance of any share to the Shareholders.</p> <p>(B) Subject to the Law and these Articles, the Company shall not, without the Supermajority Resolution Type B, carry out a Private Placement.</p> <p>(C) The Company may, with the sanction of a Special Resolution, carry out private placement of securities in Taiwan to the following persons upon approval:</p> <p>(a) Banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other juristic persons or institutions approved by Taiwan securities authorities;</p> <p>(b) Natural persons, juristic persons, or funds meeting the conditions prescribed by Taiwan securities authorities; and</p> <p>(c) Directors, supervisors, and managerial officers of the Company or its Subordinate Companies.</p> <p>(A) 本公司得經 A 類重度決議或 B 類重度決議：</p> <p>(a) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(b) 讓與全部或主要部分之營業或財產；</p> <p>(c) 受讓他人全部營業或財產，對本公司營運有重大影響者；</p> <p>(d) 依任何適用之掛牌規則辦理本公司之合併或分割；惟符合公司法定義之「合併」時，除本章程規定外，亦須符合公司法之要求；</p> <p>(e) 解除董事競業禁止責任；</p> <p>(f) 解任董事；</p> <p>(g) 決議將資本公積貸方之科目(包括股本溢價、股本贖回準備金及/或利潤科目)轉為資本，不論其是否可供分派，或自法定盈餘公積及、股款溢價分派現金予股東。</p>	<p><u>Islands Laws</u>, distribute cash out of legal reserve and, the premium paid on the issuance of any share and income from endowments received by the Company to the Shareholders.</p> <p>(B) Subject to the Law and these Articles, the Company shall not, without the Supermajority Resolution Type B, carry out a Private Placement.</p> <p>(C) The Company may, with the sanction of a Special Resolution, carry out private placement of securities in Taiwan to the following persons upon approval:</p> <p>(a) Banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other juristic persons or institutions approved by Taiwan securities authorities;</p> <p>(b) Natural persons, juristic persons, or funds meeting the conditions prescribed by Taiwan securities authorities; and</p> <p>(c) Directors, supervisors, and managerial officers of the Company or its Subordinate Companies.</p> <p><u>A private placement of ordinary corporate bonds may be carried out in installments within one year of the date of the resolution of the Board.</u></p> <p>(A) 本公司得經 A 類重度決議或 B 類重度決議：</p> <p>(a) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(b) 讓與全部或主要部分之營業或財產；</p> <p>(c) 受讓他人全部營業或財產，對本公司營運有重大影響者；</p> <p>(d) 依任何適用之掛牌規則辦理本公司之合併或分割；惟符合公司法定義之「合併」時，除本章程規定外，亦須符合公司法之要求；</p> <p>(e) 解除董事競業禁止責任；</p> <p>(f) 解任董事；</p> <p>(g) 決議將資本公積貸方之科目(包括股本溢價、股本贖回準備金及/或利潤科目)轉為資本，不論其是否可供分派，<u>或在符合開曼法令之情形下</u>自法定盈餘公積及、股款溢價及受領贈與之所得分派現金予股東。</p>

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<p>(B) 在不違反開曼法令和章程規定之前提下，公司非經 B 類重度決議，不得進行私募。</p> <p>(C) 本公司經特別決議得在中華民國境內對下列之人進行有價證券之私募：</p> <p>(a) 銀行業、票券業、信託業、保險業、證券業或其他經中華民國證券主管機關核准之法人或機構；</p> <p>(b) 符合中華民國證券主管機關所定條件之自然人、法人或基金；及</p> <p>(c) 本公司或其從屬公司之董事、監察人及經理人。</p> <p>37. In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of the preceding Article 35 is adopted by general meeting or a Merger is approved in accordance with the provisions of the Law, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price; provided, however, that no Shareholder shall have the abovementioned appraisal right if the general meeting resolves on the dissolution of the Company after the completion of transfer of business or assets under the paragraph (b) of Article 35. In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his Shares at the then prevailing fair price. In the event the Company fails to reach such agreement with the Shareholder within sixty days after the resolution date, the Shareholder may, within thirty days after such sixty-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.</p> <p>當股東會依第35條(A) (a)、(b)或(c)項之規定作成決議或依法決議之合併，任何股東於該決議前以書面通知本公司反對該項行為之意思表示，並於股東會已為反對者，得請求本公司以當時公平價格，收買其所有之股份。但在本公司決議依據第35條(b)項規定完成轉讓公司營業或資產後解散時，股東不得擁有上開請求本公司買回其股份之權利。在公司任何部分之營業被分割或與他公司合併時，股東在集會前或集會中，以</p>	<p>(B) 在不違反開曼法令和章程規定之前提下，公司非經 B 類重度決議，不得進行私募。</p> <p>(C) 本公司經特別決議得在中華民國境內對下列之人進行有價證券之私募：</p> <p>(a) 銀行業、票券業、信託業、保險業、證券業或其他經中華民國證券主管機關核准之法人或機構；</p> <p>(b) 符合中華民國證券主管機關所定條件之自然人、法人或基金；及</p> <p>(c) 本公司或其從屬公司之董事、監察人及經理人。</p> <p><u>普通公司債之私募，得於董事會決議之日起一年內分次辦理。</u></p> <p>37. In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of the preceding Article 35 is adopted by <u>the Shareholders at a</u> general meeting or a Merger is approved in accordance with the provisions of the Law, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price; provided, however, that no Shareholder shall have the abovementioned appraisal right if the <u>Shareholders at a</u> general meeting resolves on the dissolution of the Company after the completion of transfer of business or assets under the paragraph (b) of Article 35. In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his Shares at the then prevailing fair price. In the event the Company fails to reach such agreement with the Shareholder within sixty days after the resolution date, the Shareholder may, within thirty days after such sixty-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and, <u>to the extent that the ruling is capable of enforcement and recognition in the relevant jurisdiction</u>, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.</p> <p>當股東會依第35條(A) (a)、(b)或(c)項之規定作成決議或依法決議之合併，任何股東於該決議前以書面通知本公司反對該項行為之意思表示，並於股東會已為反對者，得請求本公司以當時公平價格，收買其所有之股份。但在本公司決議依據第35條(b)項規定完成轉讓公司營業或資產後解散時，股東不得擁有上開請求本公司買回其股份之權利。在公司任何部分之營業被分割或與他公司合併時，股東在集會前或集會中，以</p>

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<p>書面表示異議，或以口頭表示異議經紀錄者，得放棄表決權，而請求公司依當時公平價格，收買其持有之股份。當公司自決議日起六十日內未與股東達成買回股份之協議者，股東得於此期間屆滿後三十日內，聲請相關之臺灣法院為價格之裁定；該臺灣法院所裁定之價格，對公司與聲請裁定之股東有最終拘束力。</p>	<p>書面表示異議，或以口頭表示異議經紀錄者，得放棄表決權，而請求公司依當時公平價格，收買其持有之股份。當公司自決議日起六十日內未與股東達成買回股份之協議者，股東得於此期間屆滿後三十日內，聲請相關之臺灣法院為價格之裁定；該臺灣法院所裁定之價格，<u>在相關管轄地可執行及認可的程度內</u>，對公司與聲請裁定之股東有最終拘束力。</p>
<p>49. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six months after close of each fiscal year and shall specify the meeting as such in the notices calling it.</p> <p>當董事認為適當時，可召開本公司之股東會；惟本公司應於每會計年度終了後六個月內召開一次股東年度常會，並於通知書中載明該次開會係為股東年度常會。</p>	<p>49. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six months after close of each fiscal year and shall specify the meeting as such in the notices calling it.</p> <p>當董事會認為適當時，可召開本公司之股東會；惟本公司應於每會計年度終了後六個月內召開一次股東年度常會，並於通知書中載明該次開會係為股東年度常會。</p>
<p>54. The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <ul style="list-style-type: none"> (a) election or discharge of directors; (b) amendments to these Articles; (c) dissolution, Merger or Spin-off of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; and (f) taking over another's whole business or assets, which will have a material effect on the business operation of the Company; (g) carrying out private placement of its securities; (h) granting waiver to the Director's engaging in any business within the scope of business of the Company; (i) distributing part or all of its dividends or bonus by way of issuance of new Shares; 	<p>54. The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <ul style="list-style-type: none"> (a) election or discharge of directors; (b) amendments to these Articles; (c) <u>repurchasing and cancelling Shares out of the share capital of the Company pursuant to 39A;</u> (d) <u>applying for the cessation of its status as a public company;</u> (e) (e)-dissolution, Merger or Spin-off of the Company; (f) (d)-entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (g) (e)-the transfer of the whole or any material part of its business or assets; and (h) (f)-taking over another's whole business or assets, which will have a material effect on the business operation of the Company; (i) (g)-carrying out private placement of its securities; (j) (h)-granting waiver to the Director's engaging in any business within the scope of business of the Company; (k) (i)-distributing part or all of its dividends or bonus by way of issuance of new Shares;

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<p>(j) capitalization of the statutory reserve or any other amount prescribed under Article 144 hereof, or distributing cash out of legal reserve and the premium paid on the issuance of any share to the Shareholders;</p> <p>(k) transferring Treasury Shares to employees of the Company or of any of its Subordinate Companies pursuant to 18A;</p> <p>(l) issuance of employee stock options where the exercise price for such options is lower than the closing price of the Shares of the Company as of the issuance date; and</p> <p>(m) matters with respect to the issuance of restricted Shares for the employees as required by the Applicable Listing Rules.</p> <p>股東會通知應載明下列事項，且不得以臨時動議提出：</p> <p>(a) 董事的選任或解任；</p> <p>(b) 本章程之修改；</p> <p>(c) 本公司之解散、合併或分割；</p> <p>(d) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(e) 讓與全部或主要部分之營業或財產；</p> <p>(f) 受讓他人全部營業或財產，對本公司營運有重大影響者；</p> <p>(g) 私募有價證券；</p> <p>(h) 解除董事競業禁止；</p> <p>(i) 以發行新股方式分派本公司部分之股息及紅利；</p> <p>(j) 以法定公積或本章程第144條規定所指之其他款項撥充資本，或自法定盈餘公積及股款溢價分派現金予股東；</p> <p>(k) 依照章程第18條A規定轉讓庫藏股予本公司或從屬企業員工；</p>	<p>(l) (j) capitalization of the statutory reserve or any other amount prescribed under Article 144 hereof, or distributing cash out of legal reserve and the premium paid on the issuance of any share to the Shareholders;</p> <p>(m)(k) transferring Treasury Shares to employees of the Company or of any of its Subordinate Companies pursuant to 18A;</p> <p>(n) (l) issuance of employee stock options where the exercise price for such options is lower than the closing price of the Shares of the Company as of the issuance date; and</p> <p>(o) (m) matters with respect to the issuance of restricted Shares for the employees as required by the Applicable Listing Rules.</p> <p>股東會通知應載明下列事項，且不得以臨時動議提出：</p> <p>(a) 董事的選任或解任；</p> <p>(b) 本章程之修改；</p> <p>(c) <u>依照章程第39條A規定減少資本以買回並消除其股份；</u></p> <p>(d) <u>申請停止公開發行；</u></p> <p>(e) (c) 本公司之解散、合併或分割；</p> <p>(f) (d) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(g) (e) 讓與全部或主要部分之營業或財產；</p> <p>(h) (f) 受讓他人全部營業或財產，對本公司營運有重大影響者；</p> <p>(i) (g) 私募有價證券；</p> <p>(j) (h) 解除董事競業禁止；</p> <p>(k) (i) 以發行新股方式分派本公司<u>全部或</u>部分之股息及紅利；</p> <p>(l) (j) 以法定公積或本章程第144條規定所指之其他款項撥充資本，或自法定盈餘公積及股款溢價分派現金予股東；</p> <p>(m)(k) 依照章程第18條A規定轉讓庫藏股予本公司或從屬企業員工；</p>

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<p>(l) 發行員工認股權憑證，其認股價格低於發行日本公司股票之收盤價；及</p> <p>(m) 依適用之掛牌規則發行限制員工權利新股予員工相關之事項。</p> <p>57. Shareholder(s) holding one percent or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a proposal for discussion at an annual general meeting. Where the number of Shares held by the Shareholder(s) making the said proposal is less than one percent (1%) of the total number of issued Shares, or where the subject (the matter) of the said proposal cannot be settled or resolved by a resolution, or that a proposal contains more than one matter, such proposal shall not be included in the agenda.</p> <p>於停止過戶期間前持有百分之一以上已發行股份之股東得以書面向本公司提案於股東常會討論之議案；提案股東持股未達百分之一、提案非股東會得決議、或提案超過一項者，均不列入議案。</p> <p>65. No vote may be exercised with respect to any of the following Shares and such Shares shall not be counted in determining the number of issued Shares:</p> <p>(a) the Shares held by any subsidiary of the Company, where the total number of voting shares or total shares equity held by the Company in such a subsidiary represents more than one half of the total number of voting shares or the total shares equity of such a subsidiary; or</p> <p>(b) the Shares held by another company, where the total number of the shares or total shares equity of that company held by the Company and its subsidiaries directly or indirectly represents more than one half of the total number of voting shares or the total share equity of such a company.</p> <p>If a Director gives security over more than 50% of the number of Shares (the “Pledged Shares”) he/it held at the time he/it was elected as a Director (the “Initial Shares”), no vote may be exercised with respect to the Shares representing the difference between the Pledged Shares and the 50% of the Initial Shares, and such Shares representing the difference between the Pledged Shares and the 50% of the Initial Shares shall not be counted in the number of the votes casted by the Shareholders present at the general meeting.</p>	<p>(n) (l) 發行員工認股權憑證，其認股價格低於發行日本公司股票之收盤價；及</p> <p>(o) (m) 依適用之掛牌規則發行限制員工權利新股予員工相關之事項。</p> <p>57. Shareholder(s) holding one percent or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a proposal for discussion at an annual general meeting. Where the number of Shares held by the Shareholder(s) making the said proposal is less than one percent (1%) of the total number of issued Shares, or where the subject (the matter) of the said proposal cannot be settled or resolved by a resolution, or that a proposal contains more than one matter, <u>or that a proposal is submitted on a day beyond the deadline fixed and announced by the Company for accepting shareholders' proposals</u>, such proposal shall not be included in the agenda.</p> <p>於停止過戶期間前持有百分之一以上已發行股份之股東得以書面向本公司提案於股東常會討論之議案；提案股東持股未達百分之一、提案非股東會得決議、或提案超過一項者、<u>或於本公司公告受理期間外提出者</u>，均不列入議案。</p> <p>65. No vote may be exercised with respect to any of the following Shares and such Shares shall not be counted in determining the number of issued Shares:</p> <p>(a) the Shares held by any subsidiary of the Company, where the total number of voting shares or total shares equity held by the Company in such a subsidiary represents more than one half of the total number of voting shares or the total shares equity of such a subsidiary; or</p> <p>(b) the Shares held by another company, where the total number of the shares or total shares equity of that company held by the Company and its subsidiaries directly or indirectly represents more than one half of the total number of voting shares or the total share equity of such a company.</p> <p><u>For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, if</u> a Director gives security over more than 50% of the number of Shares (the “Pledged Shares”) he/it held at the time he/it was elected as a Director (the “Initial Shares”), no vote may be exercised with respect to the Shares representing the difference between the Pledged Shares and the 50% of the Initial Shares, and such Shares representing the difference between the Pledged Shares and the 50% of the Initial Shares shall not be counted in the number of the votes casted by the Shareholders present at the general meeting. <u>The voting restriction referred to in the preceding provision shall also apply to such Shares held by a Person who ceases to be a Director during the period when</u></p>

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<p>下列之股份不得行使表決權；股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數：</p> <p>(a) 被本公司持有已發行有表決權之股份總數或股權總數超過半數之子公司，所持有本公司之股份。</p> <p>(b) 本公司及其從屬公司直接或間接持有他公司已發行有表決權之股份總數或股權總數超過半數之他公司，所持有本公司之股份。</p> <p>本公司之董事以股份設定質權超過選任當時所持有之股份數額百分之五十時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</p> <p>74. The votes may be exercised by way of a written ballot or by way of electronic transmission if the method for exercising the votes has been described in the notice of the general meeting. The Company shall adopt the electronic transmission as one of the methods for exercising the votes if so required pursuant to the Applicable Listing Rules.</p> <p>表決之方式得以書面或電子傳送之方式為之，如該表決權行使之方式已載於股東會召集通知內。如適用之掛牌規則要求，</p> <p>87A.If it is resolved at a general meeting held prior to the expiration of the term of the existing Directors that all Directors will be re-elected with effect immediately after the adoption of such resolution (the “Appointment”), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Appointment.</p> <p>股東會於董事任期未屆滿前，經決議改選全體董事者，如未決議董事於任期屆滿始為</p>	<p><u>the the Register is closed for transfers for the purpose of the same general meeting.</u></p> <p>下列之股份不得行使表決權；股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數：</p> <p>(a) 被本公司持有已發行有表決權之股份總數或股權總數超過半數之子公司，所持有本公司之股份。</p> <p>(b) 本公司及其從屬公司直接或間接持有他公司已發行有表決權之股份總數或股權總數超過半數之他公司，所持有本公司之股份。</p> <p><u>於股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易期間內，本公司之董事以股份設定質權超過選任當時所持有之股份數額百分之五十時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。前項表決權之限制亦適用於董事於當次股東會之停止股票過戶期間，喪失董事身份之情形。</u></p> <p>74. The votes may be exercised by way of a written ballot or by way of electronic transmission if the method for exercising the votes has been described in the notice of the general meeting. The Company shall adopt the electronic transmission as one of the methods for exercising the votes if so required pursuant to the Applicable Listing Rules. <u>Where the Company allows the votes of the Shareholders to be exercised by way of a written ballot or by way of electronic transmission, it shall have listed all proposals and matters in the notice of that general meeting and may not raise any matter by ad hoc motions; the Company shall adopt the candidate nomination mechanism in accordance with the Applicable Listing Rules if the Shareholders will elect directors at such general meeting.</u></p> <p>表決之方式得以書面或電子傳送之方式為之，如該表決權行使之方式已載於股東會召集通知內。如適用之掛牌規則要求，<u>本公司應採行電子傳送之方式行使表決權。本公司如採書面或電子方式行使表決權，該次股東會議案應於召集事由中列舉，不得以臨時動議提出，且股東會有董事選舉議案時，應依適用之掛牌規則採候選人提名制度。</u></p> <p>87A.If it is resolved at a general meeting held prior to the expiration of the term of the existing Directors that all Directors will be re-elected with effect immediately after the adoption of such resolution at a general meeting (the “Appointment”), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Appointment.</p> <p>股東會於董事任期未屆滿前，經決議改選全體董事者，如未決議董事於任期屆滿始為</p>

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<p>解任，視為於該次股東會提前解任。</p> <p>101.The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him. For so long as the Shares are registered in the Emerging Market or listed in the GreTai Securities Market or TSE, the Company shall appoint in Taiwan a litigious and non-litigious agent as the responsible person under the Applicable Listing Rules in Taiwan. Such agent shall have a domicile or residence within the territory of Taiwan.</p> <p>董事會得隨時及在任何時候，以授權書（不論是蓋章或簽名）或其他方式委派任何公司行號或任何人或團體（不論是由董事直接或間接提名）為本公司之代理人，其目的、權力、權限與裁量權（不得超過董事依據本章程獲得授予或得行使之權限）任期與條件，均由董事會認為適當者訂之。任何該授權書或其他委任均得包含董事會認為適當之條款，以保護與任何該代理人接洽之人及給予便宜行事之方便，並得授權任何該代理人得將其獲得授予之所有或任何權力、權限與裁量權，再委由他人行使。本公司股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易時，應在台灣指定訴訟及非訴訟之代理人，並以之為本公司關於適用之掛牌規則在台灣之負責人。該代理人應在台灣境內有住所或居所。</p> <p>129. Subject to Article 35(A), the Company may distribute profits for each fiscal year in the form of cash dividends, bonus shares or others upon a proposal for distribution of profits proposed by the Board and approved by the Shareholders at the general meeting. The Directors shall prepare such proposal to allocate the earnings for each fiscal year according to the following sequence:</p> <p>(a) payment of taxes;</p> <p>(b) making up losses from previous years;</p> <p>(c) setting aside 10% as legal reserve, until the accumulated legal reserve has</p>	<p>解任，視為於該次股東會提前解任。</p> <p>101.The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him. For so long as the Shares are registered in the Emerging Market or listed in the GreTai Securities Market or TSE, the Company shall appoint in Taiwan a litigious and non-litigious agent<u>representative</u> as the responsible person under the Applicable Listing Rules in Taiwan. Such agent<u>representative</u> shall have a domicile or residence within the territory of Taiwan.</p> <p>董事會得隨時及在任何時候，以授權書（不論是蓋章或簽名）或其他方式委派任何公司行號或任何人或團體（不論是由董事直接或間接提名）為本公司之代理人，其目的、權力、權限與裁量權（不得超過董事依據本章程獲得授予或得行使之權限）任期與條件，均由董事會認為適當者訂之。任何該授權書或其他委任均得包含董事會認為適當之條款，以保護與任何該代理人接洽之人及給予便宜行事之方便，並得授權任何該代理人得將其獲得授予之所有或任何權力、權限與裁量權，再委由他人行使。本公司股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易時，應在台灣指定<u>訴訟及非訴訟之代理人</u>，並以之<u>代表</u>為本公司關於適用之掛牌規則在台灣之負責人。該代理人<u>代表</u>應在台灣境內有住所或居所。</p> <p>129.Subject to Article 35(A), the Company may distribute profits for each fiscal year in the form of cash dividends, bonus shares or others upon a proposal for distribution of profits proposed by the Board and approved by the Shareholders at the general meeting. The Directors shall prepare such proposal to allocate the earnings for each fiscal year according to the following sequence:</p> <p>(a) payment of taxes;</p> <p>(b) making up losses from previous years;</p> <p>(c) setting aside 10% as legal reserve, until the accumulated legal reserve has</p>

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<p>equalled the total capital of the Company;</p> <p>(d) setting aside special reserve from the remaining earnings together with any undistributed retained earnings accrued from prior years in accordance with the Applicable Listing Rules or as requested by the competent authorities;</p> <p>(e) up to 3% of the residual amount after deducting the amounts stated in items (1) through (4) above as bonus to Directors;</p> <p>(f) no less than 1% of the residual amount after deducting the amounts stated in items (1) through (4), as bonus to employees of the Company or and of a Subordinated Company in the form of cash or new shares. Directors who also serve as executive officers of the Company may receive such bonus;</p> <p>(g) The rest could be distributed as cash dividends and/or bonus shares to the Shareholders according to the distribution plan proposed by the Board;</p> <p>Dividends to be distributed to the Shareholders shall not be less than 5% of such remaining balance. The cash dividends shall comprise no less than 10% of the dividends declared in such year.</p> <p>Because the Company is still at the growth stage, any balance earnings together with any undistributed retained earnings accrued from prior years of the Company may be distributed as cash dividends and/or bonus shares in accordance with the Law and Applicable Listing Rules, after taking into consideration the investment environment, capital requirement, domestic and overseas competition environment and capital budget of the Company current or future, as well as shareholders interest, balance of dividend and long term financial plan of the Company. The Directors shall specify the exact percentages or amounts to be paid to Directors, employees and distributed to the Shareholders in the proposal for distribution of profits, and submit it for the Shareholders' approval at the general meeting.</p> <p>Where the Company has no profit for distribution in a certain year or in view of the financial, business or operational factors of the Company, the Company may, if it has no loss, by a Supermajority Resolution, distribute its legal reserves or the</p>	<p>equalled the total <u>issued</u> capital of the Company;</p> <p>(d) setting aside special reserve from the remaining earnings together with any undistributed retained earnings accrued from prior years in accordance with the Applicable Listing Rules or as requested by the competent authorities;</p> <p>(e) up to 3% of the residual amount after deducting the amounts stated in items (1a) through (4d) above as bonus to Directors;</p> <p>(f) no less than 1% of the residual amount after deducting the amounts stated in items (1) through (4), as bonus to employees of the Company or and of a Subordinated Company in the form of cash or new shares. Directors who also serve as executive officers of the Company may receive such bonus;</p> <p>(gf) The rest could be distributed as cash dividends and/or bonus shares to the Shareholders according to the distribution plan proposed by the Board;</p> <p>Dividends to be distributed to the Shareholders shall not be less than 5% of such remaining balance. The cash dividends shall comprise no less than 10% of the dividends declared in such year.</p> <p>Because the Company is still at the growth stage, any balance earnings together with any undistributed retained earnings accrued from prior years of the Company may be distributed as cash dividends and/or bonus shares in accordance with the Law and Applicable Listing Rules, after taking into consideration the investment environment, capital requirement, domestic and overseas competition environment and capital budget of the Company current or future, as well as shareholders interest, balance of dividend and long term financial plan of the Company. The Directors shall specify the exact percentages or amounts to be paid to Directors, employees and distributed to the Shareholders in the proposal for distribution of profits, and submit it for the Shareholders' approval at the general meeting. <u>Unless the Board determines otherwise after consideration to the withholding tax and associated expenses relating to the dividend distribution, dividends to be distributed to the Shareholders shall not be less than 5% of the remaining balance after deducting the amounts stated in items (a) through (d) above. The cash dividends shall comprise no less than 10% of the dividends declared in such year.</u></p> <p>Where the Company has no profit for distribution in a certain year or in view of the financial, business or operational factors of the Company, the Company may, if it has no loss, by a Supermajority Resolution, distribute its legal reserves or the</p>

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<p>premium paid on the issuance of any share for distribution to the Shareholders in accordance with Applicable Listing Rules or the orders of the competent authorities; provided that, where the distribution are made out of from the legal reserve, only the portion of the legal Reserve which exceeds 25 percent of the paid-in capital of the Company may be distributed.</p> <p>於不違反章程第 35 條(A)之前提下，本公司得依董事會擬訂並經股東決議通過之該年度利潤分配計畫分配現金、股票股利或為其它分配。董事會應依下列順序擬訂該利潤分配計畫：</p> <p>(a) 繳納所得稅；</p> <p>(b) 彌補虧損；</p> <p>(c) 依適用之掛牌規則提存百分之十為法定盈餘公積，但法定盈餘公積累積已達本公司資本總額時，不在此限；</p> <p>(d) 依法令或主管機關規定自當年度稅後盈餘與前期未分配盈餘提列特別盈餘公積；</p> <p>(e) 就(1)至(4)款規定數額後剩餘之數提撥至多百分之三作為董事酬勞；</p> <p>(f) 就一至四款規定數額後剩餘之數，提撥不低於百分之一作為本公司或其從屬公司之員工紅利；員工紅利得以現金或發行新股方式發放之。董事兼任本公司執行主管者亦得受領該員工紅利；</p> <p>(g)其餘得由董事會擬定盈餘分派案作為現金及/或股票股利；</p> <p>股利之發放總額應不低於所餘盈餘之百分之五。現金股利分派之比例以不低於股利總額之百分之十（10%）為原則。</p> <p>由於本公司正處營業成長期，在考量公司目前及未來之投資環境、資金需求、國內外競爭狀況及資本預算等因素，兼顧股東利益、平衡股利及公司長期財務規劃後，任何所餘利潤應依法律及適用之掛牌規則作為現金及/或股票股利進行分配。董事會應於盈餘分派之議案中明訂分派予董事、員工及股東之成數或金額，提報股東會同意。</p> <p>於當年度公司無盈餘可分派，或依公司財務、業務及經營面等因素之考量，本公司於無虧損之情形下得經特別決議將法定公積或股份發行溢價產生的資本公積依適用之</p>	<p>premium paid on the issuance of any share for distribution to the Shareholders in accordance with Applicable Listing Rules or the orders of the competent authorities; provided that, where the distribution are made out of from the legal reserve, only the portion of the legal Reserve which exceeds 25 percent of the paid-in capital of the Company may be distributed.</p> <p>於不違反章程第 35 條(A)之前提下，本公司得依董事會擬訂並經股東決議通過之該年度利潤分配計畫分配現金、股票股利或為其它分配。董事會應依下列順序擬訂該利潤分配計畫：</p> <p>(a) 繳納所得稅；</p> <p>(b) 彌補虧損；</p> <p>(c) 依適用之掛牌規則提存百分之十為法定盈餘公積，但法定盈餘公積累積已達本公司<u>實收</u>資本總額時，不在此限；</p> <p>(d) 依法令或主管機關規定自當年度稅後盈餘與前期未分配盈餘提列特別盈餘公積；</p> <p>(e) 就(4a)至(4d)款規定數額後剩餘之數提撥至多百分之三作為董事酬勞；</p> <p>(f) 就一至四款規定數額後剩餘之數，提撥不低於百分之一作為本公司或其從屬公司之員工紅利；員工紅利得以現金或發行新股方式發放之。董事兼任本公司執行主管者亦得受領該員工紅利；</p> <p>(gf)其餘得由董事會擬定盈餘分派案作為現金及/或股票股利；</p> <p>股利之發放總額應不低於所餘盈餘之百分之五。現金股利分派之比例以不低於股利總額之百分之十（10%）為原則。</p> <p>由於本公司正處營業成長期，在考量公司目前及未來之投資環境、資金需求、國內外競爭狀況及資本預算等因素，兼顧股東利益、平衡股利及公司長期財務規劃後，任何所餘利潤應依法律及適用之掛牌規則作為現金及/或股票股利進行分配。董事會應於盈餘分派之議案中明訂分派予董事、員工及股東之成數或金額，提報股東會同意。<u>除董事會考量股利發放所生代扣稅款及相關作業費用過高之情形外，股利之發放總額應不低於扣除(a)至(e)款後所餘盈餘之百分之五。現金股利分派之比例以不低於股利總額之百分之十（10%）為原則。</u></p> <p>於當年度公司無盈餘可分派，或依公司財務、業務及經營面等因素之考量，本公司於無虧損之情形下得經特別決議將法定公積或股份發行溢價產生的資本公積依適用之</p>

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<p>掛牌規則或主管機關規定分派予股東；惟以法定盈餘公積分派時，以該公積超過實收資本額百分之二十五之部分為限。</p> <p>144. Subject to the Law, the Company may, with the authority of either a the Supermajority Resolution Type A or a Supermajority Resolution Type B:</p> <p>(a) resolve to capitalise an amount standing to the credit of reserves (including a share premium account, capital redemption reserve, special capital reserve and profit and loss account), whether or not available for distribution;</p> <p>(b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively or to employees of the Company or of a Subordinate Company for the purpose of the payment of bonuses in the form of Shares and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders or employees (or as they may direct), or partly in one way and partly in the other, but the Share Premium Account, the capital redemption reserve and profits which are not available for distribution may, for the purposes of this Article, only be applied in paying up unissued Shares to be allotted to Shareholders credited as fully paid;</p> <p>(c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve or other funds and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit;</p> <p>(d) authorise a Person to enter (on behalf of all the Shareholders or other persons concerned) into an agreement with the Company providing for the allotment to the Shareholders or other persons respectively, credited as fully paid, of Shares or debentures to which they may be entitled on the capitalisation, and any such agreement made under this authority being effective and binding on all those Shareholders or other persons; and</p> <p>(e) generally do all acts and things required to give effect to the resolution.</p> <p>除法律別有規定外，本公司得在獲得 A類重度決議或 B類重度決議之授權後：</p> <p>(a) 做成決議，將公積金帳貸方之某一金額（包括股本溢價、資本贖回準備金、特別盈餘公積與損益帳）轉為資本，不論是否供配息之用；</p> <p>(b) 按股東各自持股比例，將決議公積轉資本之金額撥給各股東或以股份形式發放紅</p>	<p>掛牌規則或主管機關規定分派予股東；惟以法定盈餘公積分派時，以該公積超過實收資本額百分之二十五之部分為限。</p> <p>144. Subject to the Law, the Company may, with the authority of either a the Supermajority Resolution Type A or a Supermajority Resolution Type B:</p> <p>(a) resolve to capitalise an amount standing to the credit of reserves (including a share premium account, capital redemption reserve, special capital reserve and profit and loss account), whether or not available for distribution;</p> <p>(b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively or to employees of the Company or of a Subordinate Company for the purpose of the payment of bonuses in the form of Shares and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders or employees (or as they may direct), or partly in one way and partly in the other, but the Share Premium Account, the capital redemption reserve and profits which are not available for distribution may, for the purposes of this Article, only be applied in paying up unissued Shares to be allotted to Shareholders credited as fully paid;</p> <p>(c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve or other funds and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit;</p> <p>(d) authorise a Person to enter (on behalf of all the Shareholders or other persons concerned) into an agreement with the Company providing for the allotment to the Shareholders or other persons respectively, credited as fully paid, of Shares or debentures to which they may be entitled on the capitalisation, and any such agreement made under this authority being effective and binding on all those Shareholders or other persons; and</p> <p>(e) generally do all acts and things required to give effect to the resolution.</p> <p>除法律別有規定外，本公司得在獲得 A類重度決議或 B類重度決議之授權後：</p> <p>(a) 做成決議，將公積金帳貸方之某一金額（包括股本溢價、資本贖回準備金、特別盈餘公積與損益帳）轉為資本，不論是否供配息之用；</p> <p>(b) 按股東各自持股比例，將決議公積轉資本之金額撥給各股東或以股份形式發放紅</p>

現行條文 Current Revision	擬修訂後條文 Proposed Revision
<p>利於本公司或從屬公司之員工，及以該金額代各股東投入足額股本按面額取得未發行股份或債券，再按該比例，將股份或債券分配給各股東或員工(或依其指示分配)，並得部分以一種方式及部分以另一種方式為之；但非供配息用之股本溢價、資本贖回準備金與盈餘，於本條中，只限用於投入足額股本取得未發行股份，分配給各股東；</p> <p>(c) 為合適之安排，以解決公積轉資本或其他資金分配之難題，特別是(但不限於)，若股份或債券以畸零股分配時，董事會得以其認為合適之方式處分畸零股；</p> <p>(d) 授權一人(代所有相關股東或他人) 與本公司簽訂協議，規範股東或他人因公積轉資本而有權獲分配視為繳足股本之股份或債券事宜，而依據本項授權簽訂之任何該協議對所有該股東或他人均屬有效且有約束力；及</p> <p>(e) 辦理決議生效所需之所有事項。</p> <p>145. Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Listing Rules, the Board of the Directors shall resolve to recommend to the Shareholders whether to accept or object to the tender offer and make a public announcement of the following:</p> <p>(a) The types and amount of the Shares held by the Directors and the Shareholders holding more than 10% of the issued Shares in its own name or in the name of other persons.</p> <p>(b) Recommendations to the Shareholders on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.</p> <p>(c) Whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.</p> <p>(d) The types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Shareholders holding more than 10% of the issued Shares held in its own name or in the name of other persons.</p> <p>董事會應在本公司或其依據適用之掛牌規則指定之訴訟或非訴訟代理人收到股權收購申請書及相關文件後七日內，做成決議，建議股東接受或反對該股權收購提議並公告下列事項：</p>	<p>利於本公司或從屬公司之員工，及以該金額代各股東投入足額股本按面額取得未發行股份或債券，再按該比例，將股份或債券分配給各股東或員工(或依其指示分配)，並得部分以一種方式及部分以另一種方式為之；但非供配息用之股本溢價、資本贖回準備金與盈餘，於本條中，只限用於投入足額股本取得未發行股份，分配給各股東；</p> <p>(c) 為合適之安排，以解決公積轉資本或其他資金分配之難題，特別是(但不限於)，若股份或債券以畸零股分配時，董事會得以其認為合適之方式處分畸零股；</p> <p>(d) 授權一人(代所有相關股東或他人) 與本公司簽訂協議，規範股東或他人因公積轉資本而有權獲分配視為繳足股本之股份或債券事宜，而依據本項授權簽訂之任何該協議對所有該股東或他人均屬有效且有約束力；及</p> <p>(e) 辦理決議生效所需之所有事項。</p> <p>145. Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent <u>representative</u> appointed pursuant to the Applicable Listing Rules, the Board of the Directors shall resolve to recommend to the Shareholders whether to accept or object to the tender offer and make a public announcement of the following:</p> <p>(a) The types and amount of the Shares held by the Directors and the Shareholders holding more than 10% of the issued Shares in its own name or in the name of other persons.</p> <p>(b) Recommendations to the Shareholders on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.</p> <p>(c) Whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.</p> <p>(d) The types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Shareholders holding more than 10% of the issued Shares held in its own name or in the name of other persons.</p> <p>董事會應在本公司或其依據適用之掛牌規則指定之訴訟或非訴訟代理人代表收到股權收購申請書及相關文件後七日內，做成決議，建議股東接受或反對該股權收購提議並公告下列事項：</p>

現行條文 Current Revision	擬修訂後條文 Proposed Revision
<p>(a) 董事及持有超過已發行股份百分之十之股東以自己或他人名義所持有之股份種類與數額。</p> <p>(b) 就公開收購向股東提出之建議，並於該建議中，註明對該公開收購提議投棄權票或反對票之董事姓名及其理由。</p> <p>(c) 在最近之財務報告提出後，本公司之財務狀況是否有任何重大變化及其變化內容。</p> <p>(d) 董事及持有超過已發行股份百分之十之股東以自己或他人名義所持有之公開收購人之股份種類、數量與金額。</p>	<p>(a) 董事及持有超過已發行股份百分之十之股東以自己或他人名義所持有之股份種類與數額。</p> <p>(b) 就公開收購向股東提出之建議，並於該建議中，註明對該公開收購提議投棄權票或反對票之董事姓名及其理由。</p> <p>(c) 在最近之財務報告提出後，本公司之財務狀況是否有任何重大變化及其變化內容。</p> <p>(d) 董事及持有超過已發行股份百分之十之股東以自己或他人名義所持有之公開收購人或其關係企業之股份種類、數量與金額。</p>

【附件六】 ATTACHMENT 6

資金貸與他人作業程序修訂前後條文對照表

Comparison Table for the amendment of Procedures for Lending Funds to Other Parties
Current and Proposed Revision

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>Article 3 The accumulated balance of loan lent by the Company and its subsidiaries shall not exceed the net worth of the Company. The maximum aggregate amount of loans for business transactions by the Company and its subsidiaries shall not exceed the net worth of the Company. The maximum aggregate amount of loans for short-term financing by the Company and its subsidiaries shall not exceed forty percent (40%) of the net worth of the Company. The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The total amount for lending to a company having business relationship with the Company shall not exceed the total transaction amount between the parties during the period of twelve (12) months prior to the time of lending (For the purpose of this Procedure, the "transaction amount" shall mean the sales or purchasing amount between the parties, whichever is higher). 2. The total amount for lending to a company for funding for a short-term period shall not exceed forty percent (40%) of the net worth of the Company. <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries, the total amount for such lending shall not be subject to the limit of hundred percent (100%) of the net worth of the lending subsidiary.</p> <p>第三條 本公司及子公司資金貸與之累計餘額不得超過本公司淨值。 本公司及子公司因業務往來之資金貸與總額不得超過本公司淨值。 本公司及子公司因短期融通資金之資金貸與總額不得超過本公司淨值百分之四十。 資金貸與個別對象之限額如下：</p>	<p>Article 3 The accumulated balance of loan lent by the Company and its subsidiaries <u>each</u> shall not exceed the net worth of the Company. The maximum aggregate amount of loans for business transactions by the Company and its subsidiaries shall not exceed the net worth of the Company. The maximum aggregate amount of loans for short-term financing by the Company and its subsidiaries shall not exceed forty percent (40%) of the net worth of the <u>lending</u> Company. The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The total amount for lending to a company having business relationship with the Company shall not exceed the total transaction amount between the parties during the period of twelve (12) months prior to the time of lending (For the purpose of this Procedure, the "transaction amount" shall mean the sales or purchasing amount between the parties, whichever is higher). 2. The total amount for lending to a company for funding for a short-term period shall not exceed forty percent (40%) of the net worth of the <u>lending</u> Company. <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries, the total amount for such lending shall not be subject to the limit of hundred percent (100%) of the net worth of the lending subsidiary <u>Company</u>, but the total amount shall not exceed the net worth of the lending Company.</p> <p>第三條 本公司及子公司資金貸與之累計餘額各不得超過本公司淨值。 本公司及子公司因業務往來之資金貸與總額不得超過本公司淨值。 本公司及子公司因短期融通資金之資金貸與總額不得超過本貸與公司淨值百分之四十。 資金貸與個別對象之限額如下：</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>一、與本公司有業務往來之公司，個別貸與之金額不得超過雙方於資金貸與前十二個月期間內之業務往來總金額（所稱業務往來金額，係指雙方間進貨或銷貨金額孰高者）。</p> <p>二、有短期融通資金必要之公司，個別貸與之金額不得超過本公司淨值百分之四十。</p> <p>本公司及子公司直接或間接持有表決權股份百分之百之國外子公司間，因融通資金之必要從事資金貸與時，其金額不受貸與公司淨值百分之百之限制。</p>	<p>一、與本公司有業務往來之公司，個別貸與之金額不得超過雙方於資金貸與前十二個月期間內之業務往來總金額（所稱業務往來金額，係指雙方間進貨或銷貨金額孰高者）。</p> <p>二、有短期融通資金必要之公司，個別貸與之金額不得超過本貸與公司淨值百分之四十。</p> <p>本公司及子公司直接或間接持有表決權股份百分之百之國外子公司間，因融通資金之必要從事資金貸與時，其金額不受貸與公司淨值百分之百四十之限制，<u>惟總金額不得超過貸與公司之淨值。</u></p>