



泰鼎國際股份有限公司

APEX INTERNATIONAL CO., LTD.

(Incorporated in Cayman Island with limited liability)

Minutes of the 2015 Annual General Meeting

Held on Tuesday, 2 June 2015 at 09 : 00 am

At Landis Taipei Hotel, Banquet Hall

No.41, Sec. 2, Minguan E. Rd., Taipei City

(Translation)

Shareholders Present : The number of shares presented in person or by proxy is 80,094,777 shares representing 65.38 % of total outstanding shares.

Directors Present: Director Mr. Wang, Shu-Mu, Director Mr. Chou, Jui-hsiang, Director Mr. Lan, Chai-Chen, Director Tsai, Jui-Hung, Independent Director Mr. Lin, Chin-Miao, Independent Director Mr. Chang, Chung-Chiu

Chairman : Mr. Wang, Shu-Mu, Chairman of the Board of Directors

Record : Tien, Chun-Ying

1. The Chairman called the meeting to order.

2. Chairman Address : skip.

3. Report Items :

(1) 2014 operation report, please refers to attachment 1.

(2) 2014 final accounting books and financial statements reviewed by Audit Committee, please refers to attachment 2.

(3) Situation report on the second issuance of unsecured convertible bonds.

Explanation:

1. In order to repay bank loans and purchase machinery and equipment, the second issuance of unsecured convertible bonds of the company within Taiwan, ROC has been approved by the 8th time of third session Board of Directors Meeting on 12 May, 2014. According to letter No.10300243471 of the Financial Supervisory Commission, it has to be reported to shareholders in AGM.

2. The second unsecured convertible bonds of the company within Taiwan,

ROC was issued as NT\$650 million on 21 July, 2014 and has been traded in TPEX since the issuance date.

- (4) Report on amendment to "Code of Ethics for Directors and Officers", please refers to attachment 3.
- (5) Report on provision of "Ethical Corporate Management Best Practice Principles", please refers to attachment 4.
- (6) Report on provision of "Procedures for Ethical Management and Guidelines for Conduct ", please refers to attachment 5.
- (7) Report on provision of " Principle of Corporate Social Responsibility ", please refers to attachment 6.
- (8) Report on provision of " Principle of Corporate Social Responsibility ", please refers to attachment 7.

4. Proposed Resolutions :

- (1) (Proposed by the Board)

Proposal: To approve 2014 final accounting books and financial statements.

- Explanation: 1. 2014 annual final accounting books and financial statements were audited by CPA Kuang, Chun-Shiu and CPA Lu, Li-Ly of KPMG who issued unqualified opinion report.
2. For CPA's audit report and financial statements, please refers attachment 8.
 3. For the shareholders to approve, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that 2014 final accounting books and financial statements be and hereby were accepted as submitted.

- (2) (Proposed by the Board)

Proposal: To approve the proposal for distribution of 2014 profits.

- Explanation: 1. Proposal of distribution of 2014 profits has been approved by Board of Director meeting on March 16, 2015.
2. In 2014, the total annual net profit after tax is NT\$427,281,173, to add

undistributed earnings at beginning of 2014 which is NT\$748,079,677 and deduct variation to owned equity of subsidiary NT\$ 1,030,462, total amount available to distribute is NT\$1,174,330,388. Propose to distribute cash dividend as NT\$306,289,163, undistributed earnings at end is NT\$868,041,225. Remuneration for Directors is NT\$960,000. Cash dividend per share is NT\$2.50. The total dividend number will be round-down counted to zero decimal place. The fractional number after 1 decimal place will be taken as other income of the Company.

3. If the Company subsequently repurchases its common shares, or transfers, converts and retires treasury stocks, or executes employee stock option certificates, conversion of convertible bonds to stocks, issuance of new shares to increase capital etc. that may change total amount of common shares, share distribution rate and cash dividend distribution rate, it is proposed that Board of Directors be authorized to manage and adjust according to related laws and regulations.
4. Once the resolution is approved by Annual General Meeting, it is proposed to authorize Board of Director to set up the ex-dividend date and other related affairs.
5. For profit distribution table, please refer to attachment 9.
6. For the shareholders to approve, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that the above proposal be and hereby was approved as proposed.

5. Deliberation Items :

(1) (Proposed by the Board)

Proposal: To amend "Memorandum and Articles of Association" of the Company.

Explanation: 1. To comply with the laws and regulations of competent authority, plan to amend "Memorandum and Articles of Association". For comparison table of before and after amendment, please refer to attachment 10.

2. For "Memorandum and Articles of Association" before amendment, please refer to Meeting Agenda, page 100~143.
3. For the shareholders to deliberate, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED (by way of a special resolution) that, the existing clauses/articles of the Company's Memorandum and Articles of Association set out on the right hand column of the comparison table as set out in Attachment 10 (the Comparison Table) are deleted in their entirety and replaced by the new clauses/articles set out on the left hand column of the Comparison Table with immediate effect.

(2) (Proposed by the Board)

Proposal: To amend "Rules and Procedures of Shareholders' Meeting" of the Company.

Explanation: 1. To comply with the laws and regulations of competent authority, plan to amend "Rules and Procedures of Shareholders' Meeting". For comparison table of before and after amendment, please refer to attachment 11.

2. For "Rules and Procedures of Shareholders' Meeting" before amendment, please refer to Meeting Agenda , page 144~146.

3. For the shareholders to deliberate, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that the above proposal be and hereby was approved as proposed.

(3) (Proposed by the Board)

Proposal: To amend "Rules for Election of Directors" of the Company.

Explanation: 1. To comply with the laws and regulations of competent authority, plan to amend "Rules for Election of Directors". For comparison table of before and after amendment, please refer to attachment 12.

2. For "Rules for Election of Directors" before amendment, please refer to

Meeting Agenda , page 147~148.

3. For the shareholders to deliberate, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that the above proposal be and hereby was approved as proposed.

(4) (Proposed by the Board)

Proposal: To amend "Procedures for Lending Funds to Other Parties" of the Company.

Explanation: 1. To comply with the laws and regulations of competent authority, plan to amend "Rules for Election of Directors". For comparison table of before and after amendment, please refer to attachment 13.

2. For " Procedures for Lending Funds to Other Parties " before amendment, please refer to Meeting Agenda , page 149~152.
3. For the shareholders to deliberate, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that the above proposal be and hereby was approved as proposed.

(5) (Proposed by the Board)

Proposal: To amend "Procedures of Acquisition and Disposal of Assets" of the Company.

Explanation: 1. To comply with the laws and regulations of competent authority, plan to amend "Procedures of Acquisition and Disposal of Assets". For comparison table of before and after amendment, please refer to attachment 14.

2. For "Procedures of Acquisition and Disposal of Assets" before amendment, please refer to Meeting Agenda , page 153~166.

3. For the shareholders to deliberate, please.

Voting Results: Shares represented at the time of voting:

Voting Results		% of the total represented share present
Approval votes:	72,562,048 votes	90.60%
Disapproval votes:	0 votes	0%
Invalid votes:	0 votes	0%
Abstention votes/no votes:	7,532,729 votes	9.40%

RESOLVED, that the above proposal be and hereby was approved as proposed.

6. Special motions:none

7. Adjournment: 10:05 am



Mr. Wang, Shu-Mu
Chairman

Attachments

Attachment I 2014 operation report.

1.2014 operation report.

Dear Shareholders,

The Senior Management Team is pleased to report the operating result of 2014 by this report.

In 2014, the APEX new plant (APEX 2-1) was successfully ramped up and contributed to support additional demand from customers. As such, we again broke our sales record with 16% growth year-on-year. Net income in 2014 was 22% higher than that in 2013.

With our continuing effort to maintain product quality as well as improving our capability to meet tighter quality requirements from customers, the Group achieved success with customers' audit allowing APEX to gain customers' confidence and definitely senior management can foresee additional demand coming in 2015. The APEX 2-2 capacity expansion was planned to start in 2015Q2 in order to support the increase of demand.

On behalf of Management, we would like to thank employees, shareholders, trade partners and financial institutions for your support and trust in APEX, making us able to work through the obstacles and challenges and maintain the Company in good shape. We are expecting to have your continuing support for our future growth and success and we are committed to create more value for all our stakeholders.

1.1 Operating Result in 2014

1.1.1 Financial Result

Unit: NT\$ Million	2014		2013		Change %
	Amount	% to sales	Amount	% to sales	
Net Sales	7,341	100%	6,308	100%	16%
Total income	7,367	100%	6,341	100%	16%
Cost of goods sold	6,045	82%	5,096	80%	19%
Gross Profit	1,322	18%	1,245	20%	6%
Operating income	540	7%	532	9%	2%
Interest Expenses	103	1%	57	1%	81%
Income before tax	463	6%	391	7%	18%
Net income	430	6%	353	6%	22%

The Group achieved an overall sales growth of 16% in 2014 as compared with 2013. Set top box, entertainment product and LCD TV were major contribution of sales growth.

Entertainment product has grown up to 10% of sales in 2014. Set-Top box maintained as 37% of sales in 2014 and 2013 however sales amount grew up 16%.

As new technologies and designs from our end customers require more layer count, the demand of multi-layers again increased. In 2014, multi-layers percentage was 82% while it was 77% in 2013. The increase was from 6 and 8 layers, separately at 15% and 8% in 2014 compare to 12% and 0% in 2013.

Gross profit in 2014 was 18% of sales while it was 20% of sales in 2013 due mainly to fixed cost during ramping up the production and high depreciation from APEX 2. As a result, operating income in 2014 was 7% of sales compare to 9% of sales in 2013.

The group's net profit for 2014 was NT\$ 430 million higher than 2013 because of higher sales and exchange gain in 2014 while the Group incurred exchange loss in 2013.

1.1.2 Budget Implementation

The Group's actual sales were achieved at 95% of internal budget sales. Actual net income was 86% of the budget because of fixed cost during the first half of year that production of APEX 2 was run around 50% of capacity. However, the 2014 net income was 22% higher than in 2013. The result was in the reasonable level.

1.1.3 Financial Ratio

Ratio	2014	2013
Debt to Asset Ratio (%)	58.14%	67.10%
Long-term Capital to Fixed Asset Ratio (%)	98.78%	85.73%
Current Ratio (%)	96.76%	77.44%
Accounts Receivable Turnover	4.07	4.24
Inventory Turnover	6.42	4.65
Return on Assets (%)	5.76%	5.56%
Return on Shareholders' Equity (%)	12.77%	13.72%
Basic earnings per share after-tax EPS (NT\$)	4.06	3.70

Most of the financial ratio in 2014 was better than 2013. During the year 2014, the Group raised fund through issuance of convertible bond (CB) and cash capital increase (CI). The fund from CB and CI were partially used to repay short-term and long-term bank loan of which resulting in better Debt to Asset Ratio, Long-term Capital to Fixed Assets Ratio and Current Ratio.

2014 Inventory turnover was higher than in 2013 because senior management intended to keep inventory not over 60 days in order to reduce cash flow burden due to huge capital expenditure acquisition.

Research and Development Status

As the Group is PCB/OEM, we do not aim for research and development of the new products. Our focus is normally on development of production capability to enhance output and quality in order to serve customers' needs.

In 2014, APEX did some improvement on the equipment, material, method and design as the following:

- Developed and implemented higher density circuit (3 mil / 3 mil) manufacture process. This would be support high end product.

- Developed ultra stable dimension PCB manufacture process for TFT application to service TFT source board demand.
- To implemented automatic marking process line to enhance efficiency and quality.
- Implemented process traceability production follow with printing MO / quality control information on every panels.
- Implement express sample process to reduce sample lead time.
- Upgrade solder mask pretreatment performance in order to meet customer assembly process.

In 2015, APEX is aiming to manage the following:

- Develop modular product production process
- Improve plating thickness uniformity
- Develop new small hole (less than diameter 0.25mm) clean mechanism
- Develop overall consistency scaling production process
- Design automatic carbon printing line (included pre treatment >> screen printing >> baking)
- Evaluation / implement new chemistry material included OSP / Copper Plating / ENIG in order to meet automobile product requirement..

1.2 Business Plan

1.2.1 Business Policy

- Concentration on the traditional multi-layers rigid PCB from 4~12 layers.
- Increase major customers allocation to APEX, increase market share.
- Continue to develop new customer and its product.
- Reduce quality defective parts (DPPM) and ensure total customer satisfaction
- Avoid price erosion by locking in price by half yearly instead of quarterly
- Flexible and immediate reaction to market movements

1.2.2 Sales Forecast

2014 was an extremely challenging year for the Group. The overall world economy growth was not as high as expected and Euro region was still in recession.

However the Group presses ahead with our business plans and continues to develop and bring in new customers in preparation for our new factory Apex 2 capacity ramp up plan.

The cost situation in China continues to drive customers to source in SE Asia and hence the Group continues to enjoy more business in flows.

At the same time the Group builds up strategic alliance with key customers in order to plan ahead for Apex 2 demand in 2015.

Due to Apex 2 technical capabilities are much advance; the Group has started to bring in technically more demanding new products in areas of car/entertainment/modular product. This will be another key driver for the Group sales in 2015.

The Group moves cautiously but optimistically and has stable mass production performance in Apex 2 first stage capacity. The Group is confident the second stage of new capacity APEX 2-2 will contribute in early 2015 with short learning curve.

The Group expects to do well in 2015 with both old and new factories contributions and embarked on another chapter.

1.2.3 Production

In 2014, the Group has expanded capacity of outer up to 335,000 square meters per month and increase capacity of inner up to 330,000 square meters per month in order to support the demand from customer in 2015.

The policy of our production is as below:

- Maintain production at full capacity to help reducing fixed overhead and maximize profit
- Setting the standard usage to control high unit price materials.
- Continue improving production capability including reduction of down time and increase output
- Production plan according to customers' order or firm plan
- Setting standard period to control work in process outstanding in each process not over 1 day.
- Continue investigate and analysis defect mode then provide corrective action in order reduce scrap ratio.
- Disciplined, safety and 5S management over the long process of manufacturing
- Shorten sample lead time to support customer new product development lead time.
- Set up real time key condition / quality yield rate / output monitoring system. In order to solve out process issue quickly.
- Enhance PQC real time feedback system with defect trigger alarm signal for monitor process quality and stable process condition.

1.3 Future Development Strategy

The Group will keep focusing in the area of following:

- Diversify the high-end product application on the Apex 2 due to the upgraded machineries being invested.
- Speed up the learning curve on Apex-2-1 so as to generate the revenues to reduce the burden of high depreciation.
- Expand the strategic Korean business from the Home-Appliance Division in addition to what Apex has on the LCD-TV/STB today.
- Set up the in-house laboratory for future enhancement and assurance on the Apex PCB reliability.

- Keep factory with the constantly high loading rate of 90-95% on both Apex 1 and Apex-2-1/2-2 for best use of the layout capacity.
- Establish Product traceability system in order to provide better quality improvement information and risk management.
- Develop automatic process to provide consistence quality and reduce handling issued.

1.4 The Effect of External Competition, Legal Environment and the Overall business Environment

1.3.1 External Competition

The electronics market is always extremely competitive and for year 2014 there was no difference. The Group still face stiff competition from Chinese based suppliers however as mentioned, in the long term, the advantages of the Group being situated in Southeast Asia will be higher.

Price erosion still exists and the Group strives to meet customers' expectations by tightly control her own cost of production and materials. The Group pushed hard to reduce scrap and bring up her quality levels.

The Group maintains close benchmarking with her competitors and will always be proactive to take the necessary steps to ensure no leakage of orders or allocation from her customers to the competitor.

The Group is confident with her good quality, best delivery and competitive cost to fend off the competitors and secure the customers' allocation in 2015 as well.

1.3.2 Legal Environment

The Company and its subsidiaries from time to time require adopting legal changes as stipulated by governments. The Group always stays up-to-date with changes in laws and regulations and it is our policy to do whatever needed to ensure compliance.

During the year 2014, there was no major change in law that effects the operation of the Group.

1.3.3 Overall Business Environment

The year 2014 was not easy for the Group overall business. Faced with slow growth in the developed nations, the Group focused on developing countries demand. Traditional markets like US and Euro regions demand continues to decline but was offset by increasing demand from developing regions like Brazil, South Africa, and shipment to China/Hong Kong of new business is also obviously growth in 2014.

The Group leveraged on her production based being located in Southeast Asia and outside China to entice customers who do not wish to procure in China only to increase her business levels. Of course the price erosion and stiff competition from China based competitors continues to drive the Group to ensure her costs remains competitive and margins are acceptable.

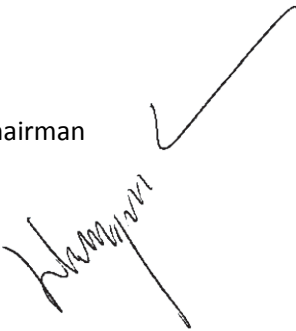
The Group also focused her energies to arrange new order of APEX 2-1 and overcome the impact of short-term learning curve. Within a short time frame the Group was successful to start the second stage trial production

runs in Apex 2 and expect to ramp it up quickly in 2015 to support the new customers and new products demand.

The Group knows 2015 will be challenging but rewarding. The Group has made ample preparations and will capitalize on it to ensure the Group will meet the targets for 2015 and deliver the returns to our shareholders and directors.

Sincerely yours,

Chairman

Handwritten signature of the Chairman, featuring a large checkmark above the signature.

Chief Executive Officer

Handwritten signature of the Chief Executive Officer.

Chief Financial Officer

Handwritten signature of the Chief Financial Officer.



Attachment II Audit Committee's Review Report

APEX INTERNATIONAL CO., LTD

Audit Committee's Review Report

Board of Directors has prepared the Company's 2014 Business Report, Consolidated Financial Statement, and proposal for allocation of profits. The CPA firm of KPMG was retained to audit the Company's Consolidated Financial Statements. KPMG has completed audit procedures and issued Audit Opinion. Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by Audit Committee members of the Company. According to Article 14-4 of Securities and Exchange Act and Article 219 of Company Law, we hereby submit this report.

Apex International Co., Ltd.

Chairman of Audit Committee: Lin, Chin-Miao

A handwritten signature in black ink, appearing to read "Lin Chin Miao".

Date: March 16, 2015

Attachment III Code of Ethics for Directors and Officers

Apex International Company Limited Code of Ethics for Directors and Officers

The Board of Directors (the “Board”) of Apex International Co., Ltd. (the “Company”) has adopted the following Code of Ethics (the “Code”) for directors and officers of the Company. This Code applies to all directors and officers.

No code or policy can anticipate every situation that may arise. Accordingly, this Code is intended to serve as a source of guiding principles for directors and officers. Directors and officers are encouraged to bring questions about particular circumstances that may involve one or more of the provisions of this Code to the attention of the Chairman of the Board, who may consult with inside or outside legal counsel as appropriate.

1. Conflict of Interest.

Directors and officers must avoid any conflicts of interest between the director or officer and the Company. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company should be disclosed in a statement immediately to the Chairman of the Board, such as extending a loan to, providing a guarantee of the obligations to, conducting a material transaction with, selling products to or purchasing products from a director or officer (or a member of his or her immediate family, including his/her spouse, parents, children, and relatives within the second degree of kinship).

A “conflict of interest” may occur when a director’s or officer’s personal interest is adverse to - or may appear to be adverse to - the interests of the Company as a whole. Conflicts of interest also arise when a director or officer, or a member of his or her immediate family, receives improper personal benefits as a result of his or her position as a director or officer of the Company.

This Code does not attempt to describe all possible conflicts of interest that could develop. Some of the more common conflicts from which directors or officers must refrain are set out below.

- (1) *Relationship of Company with third parties.* Directors or officers shall not engage in any conduct or activities that are inconsistent with the Company's best interests or that disrupt or impair the Company's relationship with any person or entity with which the Company has or proposes to enter into a business or contractual relationship.
- (2) *Compensation from non-Company sources.* Directors or officers may not accept compensation (in any form) for services performed for the Company from any source other than the Company.
- (3) *Gifts.* Directors or officers and members of their immediate families may not accept gifts from persons or entities who deal with the Company in those cases where any such gift has more than a nominal value or where acceptance of the gifts could create the appearance of a conflict of interest.
- (4) *Personal use of Company assets.* Directors or officers may not use Company assets, labor or information for personal use unless approved by the Chairman of the Board or as part of an approved compensation or expense reimbursement program.

2. Corporate Opportunities.

Directors and officers are prohibited from:

- (1) Taking for themselves personally opportunities that are discovered through the use of the Company’s property, information or position;
- (2) Using the Company's property, information, or position for personal gain; or
- (3) Competing with the Company.



3. Corporate Assets; Confidentiality.

Directors and officers are expected to protect the assets of the Company and use them efficiently to advance the interests of the Company. Those assets include tangible assets and intangible assets, such as confidential information of the Company. Directors and officers should maintain the confidentiality of information entrusted to them by the Company and any other confidential information about the Company that comes to them, from whatever source in the course of the Company's business, in their capacity as director or officer except when disclosure is authorized or legally mandated. For purposes of this Code, "confidential information" includes all non-public information relating to the Company, its customers or suppliers.

4. Compliance with Laws, Rules and Regulations; Fair Dealing.

Directors and officers shall comply, and satisfy themselves that appropriate policies and procedures are in place for compliance by directors and officers, with laws, rules and regulations applicable to the Company, including insider trading laws. Transactions in the Company's securities are governed by the Company's policies with respect to trading such securities.

Directors and officers shall endeavor to deal fairly with the Company's customers, suppliers, competitors and employees. No director or officer should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing influence.

5. Accurate Reports and Other Public Communications.

It is crucial that all books of account, financial statements and records of the Company reflect the underlying transactions in a full, fair, accurate and timely manner. All officers and directors who are involved in the Company's disclosure process are required to know and understand the disclosure requirements applicable to the Company that are within the scope of their responsibilities, and must endeavor to ensure that information in documents that the Company files with or submits to the ROC Securities and Futures Bureau, or otherwise disclosed to the public, is presented in a full, fair, accurate, timely and understandable manner.

Additionally, each individual involved in the preparation of the Company's financial statements must prepare those statements in accordance with our internal accounting principles, which take into account generally accepted accounting principles in the ROC and relevant laws and regulations and government guidelines applicable to the Company, consistently applied, and any other applicable accounting standards and rules so that the financial statements materially, fairly and completely reflect the business transactions and financial condition of the Company.

6. Encouraging the Reporting of any Illegal or Unethical Behavior.

Directors and officers should promote ethical behavior and take steps to ensure the Company:

- (1) Encourage employees to talk to directors, officers and other appropriate personnel when in doubt about the best course of action in a particular situation;
- (2) Encourage employees to report violations of laws, rules, regulations, the Company's internal rules, or the Code of Ethics for employees to appropriate personnel; and
- (3) Inform employees that the Company will not allow retaliation for reports made in good faith.

7. Compliance Procedures.

Any suspected violations of this Code should be reported promptly to the head of auditor, or independent directors. The person who reports the case should put informant's name and details of violator, matter and location. If directors or officers violate this Code, they will be handled in accordance with the Code of Ethics and disclosed in MOPS forthwith. No one will be subject to retaliation due to a good faith report of a suspected violation. Violations will be investigated by the Board or by a person or persons designated by the Board.

Any waiver of this Code may be made only by the Board, and the details of the waiver approved by

the Board, including date of the board meeting when the waiver is granted, the dissenting opinions and qualified opinions of independent directors, the validity period of waiver, reason to grant the waiver and principle for granting waiver, shall be promptly disclosed in MOPS. All requests for waivers or review by the Board should be made to one of the Company's independent directors.

8. Enforcement of the Code of Ethics.

The Board shall determine appropriate actions to be taken in the event of violations of this Code and set forth relevant procedures for the disciplined person to seek a legal remedy. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to this Code. In determining the proper course of action in a particular case, the Board shall take into account all relevant information, including the nature and severity of the violation, whether the violation appears to have been intentional or inadvertent and whether the individual in question had been advised prior to the violation.

Attachment IV Ethical Corporate Management Best Practice Principles

Apex International Co., Ltd.

Ethical Corporate Management Best Practice Principles

Article 1

This Principle is adopted to its business groups and organizations of the Company, which comprise its subsidiaries, any foundation to Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by Company ("business group").

Article 2

When engaging in commercial activities, directors, managers, employees of the Company or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

Article 3

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment, rebates, business secrets, patents and intelligent property of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, The Company listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5

The Company abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

Article 6

The Company and respective business group shall clearly specify the ethical corporate management policies in rules and external documents. Board of directors and managerial personnel shall commit to implement such policies rigorously and thoroughly and shall carry out the policies in internal management and in commercial activities.

Article 7

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with their agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

Article 8

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and directors, managers, employees and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages. When conducting business, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from stakeholders. When making or offering donations and sponsorship, shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery. And shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 9

The Company's board of directors shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company shall establish a related administration unit and responsible for establishing the implementation of the ethical corporate management policies and prevention programs. And internal audit office shall supervising and report to the board of directors on a regular basis.

Article 10

When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, managers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 11

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal auditor of the Company shall periodically examine the company's compliance with the foregoing systems and prepare audit reports and submit the same to the board of directors.

Article 12

The Company shall irregularly organize training and awareness programs for directors, managers, employees and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 13

Internal Audit Manager and Independent Directors of Company were appointed to handle whistle-blowing system. When accept the whistle-blow application, anonymousness is not allowed, and Whistle-blowers should provide the content or evidence of who/what/when/place related information. The Company shall ensure the confidentiality of the identity of whistle-blowers and the content of reported cases. When the conclusion of the investigation is confirmed to violate these Principles, the in-charge department shall conduct according to related regulations, and make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 14

The Company shall disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data on their company websites, annual reports, and prospectuses.

Article 15

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

Article 16

These Principles shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

These Principles firstly be formulated on 9-Apr-2015 and approved by Board of Directors of the Company.

Attachment V Procedures for Ethical Management and Guidelines for Conduct

Apex International Co., Ltd. Procedures for Ethical Management and Guidelines for Conduct

Article 1

The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for The Company with a view to providing all personnel of The Company with clear directions for the performance of their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of The Company, any incorporated foundation in which The Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by The Company.

Article 2

For the purposes of these Procedures and Guidelines, the term "personnel of The Company" refers to any director, supervisor, managerial officer, employee, or person having substantial control, of The Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of money, gratuities, gifts, commissions, positions, services, preferential treatment, rebates, facilitating payments, entertainment, dining, or other benefits in whatever form or name by any personnel of The Company through a third party will be presumed to be an act by the personnel of The Company.

Article 3

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of The Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

Article 4

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

Article 5

The Company designate Internal Audit Office as the solely responsible unit (hereinafter, "responsible unit") in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall also submit report to the board of directors.

Article 6

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any money, gratuity, service, preferential treatment, entertainment, dining, or other benefits:

1. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
2. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
3. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
4. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Other conduct that complies with the rules of The Company.

Article 7

Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any money, gratuity, service, preferential treatment, entertainment, dining, or other benefits by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no relationship of interest between the party providing or offering the benefit and the official duties of The Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
2. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of The Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

"A relationship of interest between the party providing or offering the benefit and the official duties of The Company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

1. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding The Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of The Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported to chairman and approved.

Article 8

The Company shall neither provide nor promise any facilitating payment.

If any personnel of The Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

Article 9

Political contributions by The Company shall be made in accordance with the following provisions, reported to the supervisor in charge for approval, and a notification given to the responsible unit, and when the amount of a contribution is NT\$ 500,000 or more, it shall be made only after being

reported to and approved by the board of directors:

1. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.
2. A written record of the decision-making process shall be kept.
3. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
4. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of The Company with the related government agencies shall be avoided.

Article 10

Charitable donations or sponsorships by The Company shall be provided in accordance with the following provisions and reported to chief executive officer in charge for approval, and a notification shall be given to the responsible unit. When the amount is NT\$ 1,000,000 or more, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where The Company is doing business.
2. A written record of the decision making process shall be kept.
3. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of The Company's commercial dealings or a party with which any personnel of The Company has a relationship of interest.

Article 11

All employee of the Company shall not disclose to others the Company's trade secrets, infringement of trademark rights, patent rights, copyrights, and other intellectual property which known during his job duties. And employees shall not try to inquire or collect the information or data of those mentioned intellectual property rights which do not related to his job duties.

Article 12

All personnel of The Company shall faithfully follow the operational directions pertaining to the trade secrets of The Company, and may not disclose to any other party any trade secret of The Company of which they have learned, nor may they inquire about or collect any trade secrets of The Company unrelated to their individual duties.

Article 13

The Company's personnel shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging the undisclosed information to any other party in order to prevent another party from using such information to engage in insider trading.

Article 14

The Company's personnel shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging the undisclosed information to any other party in order to prevent another party from using such information to engage in insider trading. Any organization or person outside of The Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by The Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of The Company acquired as a result, and that they may not use such information without the prior consent of The Company.

Article 15

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counterparty about The Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or other improper benefits provided or accepted through other channels.

Article 16

All personnel of the Company shall avoid business transactions with an unethical agent, supplier, customer, or other counterparty in commercial interactions. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 17

Before entering into a contract with another party, the Company shall try to gain a thorough knowledge of the status of the other party's ethical management, and shall request to make observance of ethical management part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of commissions, rebates, or other benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim as damages, and may also deduct the full amount of the damages from the contract price payable.
2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.

Article 18

The Company encourages internal and external personnel to do whistle-blow for any unethical conduct or inappropriate conduct, according to significant of the case to consider provide bonus to whistle-blower. However, if any the case is verified to be a dishonest accusation from company insider, should be subject to disciplinary punish, even consider to dismiss the insider if it is significant.

The Company was established an e-mail address for the Company's internal and external personnel to action whistle-blow.

Whistle-blower should provide at least the following information:

1. His/her name, the ID card number, and address, phone, e-mail which the information can contact the whistle-blower directly.
2. The name of the person who act unethical conduct, or other information sufficient to identify the characteristic of his/her identity.
3. The specific evidence for the investigation.

The responsible unit shall ensure the confidentiality of the identity of whistle-blowers and the content of reported cases. The Company promise to protect whistle-blowers should not suffer improper disposal due to report action. And responsible unit conduct in accordance with the following procedures:

1. If violations involving only the staff position, should notice the department heads. If violations involving the position of directors or senior management, should notice independent directors.
2. The responsible unit and the person who was noticed in prior paragraph shall immediately investigate the facts, if necessary, Legal departments should join to provide assistance.
3. If the violation action is confirmed, the person who act the unethical conduct must stop his behavior immediately, and the Company need to proceed appropriate disposition. If necessary, should claim for damages through legal proceedings to protect the reputation of the Company.

4. The prosecution accepted the investigation process, the findings should be a written document retention and kept for five years, which can be electronically stored. Before the retention period has not expired, once any other legal proceedings related to the content of the report occurs, the relevant information should continue to be kept until the proceedings ended.
5. For the conclusion of investigation, if the violation is confirmed to be true, the relevant department shall review relevant internal control systems and operating procedures, and proposed improvement measures to prevent the recurrence of the same behavior.
6. The responsible unit should summarize and report to the Board of meeting about the context of the violations and its treatment, follow-up and improvement measures.

Article 19

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to each supervisor and reported to the shareholders meeting.

These Principles firstly be formulated on 9-Apr-2015 and approved by Board of Directors of the Company.

Apex International Co., Ltd.

Principle of Corporate Social Responsibility

Chapter I General Principles

Article 1

In order to fulfill corporate social responsibility initiatives, and to promote economic, environmental and social advancement for purposes of sustainable development, the Company hereby formulates these Principles for all Group entity to comply with.

Article 2

The Company shall actively fulfill their corporate social responsibility in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate social responsibility.

Article 3

In fulfilling corporate social responsibility initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

Article 4

To implement corporate social responsibility initiatives, the Company shall follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate social responsibility information.

Article 5

The Company shall take into consideration the correlation between the development of domestic and international corporate social responsibility principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting. When a shareholder proposes a motion involving corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

Chapter II Exercising Corporate Governance

Article 6

The Company shall follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/ TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7

The directors of Company shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, review the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.

The board of directors of Company is considered to include the following matters in the company's performance of its corporate social responsibility initiatives:

1. Identifying the company's corporate social responsibility mission or vision, and declaring its corporate social responsibility policy, systems or relevant management guidelines;
2. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8

The Company shall appropriately organize education and training on the implementation of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9

For the purpose of managing corporate social responsibility initiatives, internal audit office was dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company will consider to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.

Article 10

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.

Chapter III Fostering a Sustainable Environment**Article 11**

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

The Company are advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13

The Company is advised to establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

Article 14

The Company establish a committee in operation entity for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15

The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

Article 16

To improve water use efficiency, The Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17

In an appropriate time, the Company shall consider to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.

The Company is advised to monitor the impact of climate change on their operations and should establish company strategies for energy conservation and carbon and greenhouse gas reduction based upon their operations and the result of a greenhouse gas inventory. Such strategies should include obtaining carbon credits to promote and minimize the impact of their business operations on climate change.

Chapter IV Preserving Public Welfare

Article 18

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

The Company are advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company are advised to organize training on safety and health for their employees on a regular basis.

Article 21

The Company are advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The Company shall appropriately reflect the corporate business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 23

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services.

Article 24

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines when marketing or labeling their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25

The Company are advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company are advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26

The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

Prior to engaging in commercial dealings, The Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When The Company enter into a contract with any of their major suppliers, the content is advised to include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company are advised to, through commercial activities, non-cash property endowments, volunteering service or other charitable professional services, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Chapter V Enhancing Disclosure of Corporate Social Responsibility Information

Article 28

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for The Company and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency.

Relevant information relating to corporate social responsibility which The Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.

3. Goals and measures for realizing the corporate social responsibility initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to corporate social responsibility initiatives.

Article 29

In an appropriate time, the Company shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of their implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter VI Supplementary Provisions**Article 30**

The Company shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.

Article 31

These Principles, and any amendments hereto, shall be enforced following approval by Board of Directors of the Company.

Article 32

These Principles firstly be formulated on 9-Apr-2015 and approved by Board of Directors of the Company.



Attachment VII Rules and Procedures of Board of Directors Meetings

Apex International Company Limited Rules and Procedure of Board of Directors Meetings

- Article 1** To establish a strong governance system and sound supervisory capabilities for this Corporation's board of directors and to strengthen management capabilities, these Rules are adopted pursuant to Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" from competence authority.
- Article 2** With respect to the board of directors meetings ("board meetings") of this Corporation, the main agenda items, working procedures, required content of meeting minutes, public announcements, and other compliance requirements shall be handled in accordance with the provisions of these Rules.
- Article 3** The board of directors shall meet at least quarterly.
A notice of the reasons for convening a board meeting shall be given to each director before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.
The notice to be given under the preceding paragraph may be effected by means of electronic transmission with the prior consent of the recipients.
All matters set forth under Article 12, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion except in the case of an emergency or for other legitimate reason.
- Article 4** The designated unit responsible for the board meetings of this Corporation shall be shareholder service unit.
The unit responsible for board meetings shall draft agenda items and prepare sufficient meeting materials, and shall deliver them together with the notice of the meeting.
A director who is of the opinion that the meeting materials provided are insufficient may request their supplementation by the unit responsible for board meetings. If a director is of the opinion that materials concerning any proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the board of directors.
- Article 5** When a board meeting is held, an attendance book shall be provided for signing-in by attending directors, which shall be made available for future reference.
Directors shall attend board meetings in person. A director unable to attend in person may appoint another director to attend the meeting in his or her place in accordance with The Company articles of incorporation. Attendance by videoconference will be deemed attendance in person.
A director who appoints another director to attend a board meeting shall in each instance issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting.
The proxy referred to in paragraph 2 may be the appointed proxy of only one person.
- Article 6** A board meeting shall be held at the premises and during the business hours of this Corporation, or at a place and time convenient for all directors to attend and suitable for holding board meetings.

Article 7 Board meetings shall be convened and chaired by the chairperson of the board. However, with respect to the first meeting of each newly elected board of directors, it shall be called and chaired by the director that received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected; if two or more directors are so entitled to convene the meeting, they shall select from among themselves one director to serve as chair.

When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chair.

Article 8 When a board meeting is held, the designated unit responsible for the board meetings shall furnish the attending directors with relevant materials for ready reference.

As merited by the content of a proposal to be put forward at a board meeting, personnel from a relevant department or a subsidiary may be notified to attend the meeting as non-voting participants.

When necessary, certified public accountants, attorneys, or other professionals retained by this Corporation may also be invited to attend the meeting as non-voting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.

The chair shall call the board meeting to order at the appointed meeting time and when more than one-half of all the directors are in attendance.

If one-half of all the directors are not in attendance at the appointed meeting time, the chair may announce postponement of the meeting time, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.

The number of "all directors," as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2, shall be counted as the number of directors then actually in office.

Article 9 Proceedings of a board meeting shall be recorded in their entirety in audio or video, and the recording shall be retained for a minimum of 5 years. The record may be retained in electronic form.

If any litigation arises with respect to a resolution of a board meeting before the end of the retention period of the preceding paragraph, the relevant audio or video record shall be retained until the conclusion of the litigation.

Where a board meeting is held by videoconference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be retained for the duration of the existence of this Corporation.

Article 10 Agenda items for regular board meetings of this Corporation shall include at least the following:

1. Matters to be reported:
 - A. Minutes of the last meeting and action taken.
 - B. Important financial and business matters.
 - C. Internal audit activities.

- D. Other important matters to be reported.
2. Matters for discussion:
 - A. Items for continued discussion from the last meeting.
 - B. Items for discussion at this meeting.
3. Extraordinary motions.

Article 11 A board meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority of directors in attendance at the board meeting.

The chair may not declare the meeting closed without the approval of a majority of the directors in attendance at the meeting.

At any time during the course of a board meeting, if the number of directors sitting at the meeting does not constitute a majority of the attending directors, then upon the motion by a director sitting at the meeting, the chair shall declare a suspension of the meeting, in which case Article 8, paragraph 3 shall apply mutatis mutandis.

Article 12 The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:

1. The Corporation's business plan.
2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA).
3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of equity-type securities.
6. The appointment or discharge of a financial, accounting, or internal audit officer.
7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.
8. Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority.

The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of that shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are

exempted from inclusion in the calculation.

With respect to a matter that, under Article 14-3 of the Securities and Exchange Act, must be approved by resolution at a board meeting, any and all independent directors of this Corporation shall attend the meeting in person or appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.

Article 13 When the chair at a board meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call a vote.

When a proposal comes to a vote at a board meeting, if no attending director voices an objection following an inquiry by the chair, the proposal will be deemed approved. If there is an objection following an inquiry by the chair, the proposal shall be brought to a vote.

One voting method for proposals at a board meeting shall be selected by the chair from among those below, provided that when an attending director has an objection, the chair shall seek the opinion of the majority to make a decision:

1. A show of hands or a vote by voting machine.
2. A roll call vote.
3. A vote by ballot.
4. A vote by a method selected at The Company discretion.

"Attending directors," as used in the preceding two paragraphs, does not include directors that may not exercise voting rights pursuant to Article 15, paragraph 1.

Article 14 Except where otherwise provided by the Securities and Exchange Act and the Company Act, the passage of a proposal at a board meeting shall require the approval of a majority of the directors in attendance at a board of directors meeting attended by a majority of all directors.

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

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

Voting results shall be made known on-site immediately and recorded in writing.

Article 15 If a director or a juristic person that the director represents is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Corporation, that director may not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another director.

Where a director is prohibited by the preceding paragraph from exercising voting rights with respect to a resolution at a board meeting, the provisions of Article 180, paragraph 2 of the Company Act apply mutatis mutandis in accordance with Article 206, paragraph 3 of the same Act.

Article 16 Discussions at a board meeting shall be recorded in the meeting minutes, and the minutes shall fully and accurately state the matters listed below:

1. The meeting session (or year) and the time and place of the meeting.
2. The name of the chair.
3. The directors' attendance at the meeting, including the names and the number of directors in attendance, excused, and absent.
4. The names and titles of those attending the meeting as non-voting participants.
5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 12, paragraph 4.
8. Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, expert, or other person; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; and their objections or reservations and any recorded or written statements.
9. Other matters required to be recorded.

The occurrence of any of the following circumstances, with respect to a resolution passed at a board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial Supervisory Commission, within 2 days from the date of the meeting:

1. Any objection or expression of reservations by an independent director expresses of which there is a record or written statement.
2. A resolution is adopted with the approval of two-thirds or more of all directors, without having been passed by the audit committee of this Corporation.

The attendance book constitutes part of the minutes for each board meeting and shall be retained for the duration of the existence of this Corporation.

The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director and within 20 days after the meeting.

The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.

The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

Article 17 With the exception of matters required to be discussed at a board meeting under Article 12, paragraph 1, when the board of directors appoints a party to exercise the powers of the board in accordance with applicable laws and regulations or The Company articles of incorporation, the levels of such delegation and the content or matters it covers shall be definite and specific.

Article 18 If The Company set up the managing directors, the provisions of Article 2, Article 3, paragraph 2, Articles 4 to 6, Articles 8 to 11, and Articles 13 to 16 apply, mutatis

mutandis, to The Company meetings of the board of managing directors, provided that when meetings of the board of managing directors are held at regular intervals of 7 days or less, notices of such meetings may be given to each managing director before 2 days before the meeting.

Article 19 These Rules of Procedure shall be adopted by the approval of meeting of the board of directors and shall be reported to the shareholders meeting. The board of directors may be authorized to adopt, by resolution, any future amendments to these Rules.

On December 17, 2012, the board of directors approved the new provisions of Article 2, paragraph 4, Article 4, paragraphs 3, 4, 5, and Article 12, paragraph 3 and approved the amendment to Article 8, Article 11 and Article 12, paragraph 1.

On April 9, 2015, the board of directors approved the whole renovated provisions.

Attachment VIII CPA Audit Report and Financial Statements



安侯建業聯合會計師事務所

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Independent Auditors' Report

The Board of Directors

Apex International Co., Ltd.

We have audited the accompanying consolidated statements of financial position of Apex International Co., Ltd. and its subsidiaries as of December 31, 2014 and 2013, the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2014 and 2013. These consolidated financial statements are the responsibility of the company's management. Our responsibility is to issue a report on the consolidated financial statements based on our audits.

We conducted our audits in accordance with the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" and auditing standards generally accepted in the Republic of China. Those regulations and standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Apex International Co., Ltd. and its subsidiaries as of December 31, 2014 and 2013, and its financial performance and cash flows for the years ended December 31, 2014 and 2013, in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed by the R.O.C. Financial Supervisory Commission.



March 16, 2015

APEX INTERNATIONAL CO., LTD. AND ITS SUBSIDIARIES
Consolidated Statements of Financial Position
December 31, 2014 and 2013
(expressed in thousands of New Taiwan dollars)

Assets	December 31, 2014		December 31, 2013		December 31, 2014		December 31, 2013	
	Amount	%	Amount	%	Amount	%	Amount	%
Current assets:								
Cash and cash equivalents (note 6)	\$ 754,492	8	167,746	3	\$ 1,540,907	16	1,620,226	20
Financial assets measured at fair value through profit or loss—current (note 7)	1,921	-	4,132	-	-	-	964	-
Notes receivable (note 10)	9,063	-	-	-	1,461,745	15	850,677	11
Accounts receivable (notes 10 and 30)	2,010,923	21	1,601,111	20	281,146	3	217,263	3
Accounts receivable—related parties (notes 10 and 29)	-	-	40	-	448,157	4	558,286	7
Other receivables (note 10)	214,125	2	153,804	2	23,749	-	15,355	-
Inventories (note 11)	967,034	10	800,613	10	295,460	3	214,392	3
Other current assets	38,581	-	29,563	-	63,319	1	58,277	1
Total current assets	3,996,139	41	2,757,009	35	15,324	-	18,634	-
Non-current assets:					4,129,807	42	3,560,253	45
Non-current financial assets measured at cost (note 9)	-	-	48,283	1	-	-	-	-
Property, plant and equipment (notes 12, 30 and 31)	5,765,439	59	5,122,041	64	2,604	-	4,231	-
Intangible assets (note 13)	28,745	-	7,267	-	1,007	-	3,588	-
Deferred tax assets (note 20)	7,170	-	7,551	-	560,344	6	409,907	5
Prepayment for equipment	19,136	-	2,217	-	774,011	8	1,000,669	13
Refundable deposits	8,010	-	6,939	-	11,814	-	22,036	-
Total non-current assets	5,828,500	59	5,194,298	65	50,609	-	110,250	1
Total assets	\$ 9,824,639	100	7,951,307	100	\$ 161,521	2	212,923	3
					20,752	-	11,105	-
					1,582,662	16	1,774,709	22
					5,712,469	58	5,334,962	67
Liabilities and Equity								
Current liabilities:								
Short-term loans (notes 10, 14, 29, 30 and 31)								
Notes payable								
Accounts payable								
Accounts payable—related parties (note 29)								
Other payables (note 29)								
Payable for machinery and equipment								
Current tax liabilities								
Current portion of long-term loans (notes 8, 15, 29 and 30)								
Current portion of liabilities under finance lease (notes 17 and 30)								
Other current liabilities								
Total current liabilities								
Long-term liabilities:								
Financial liabilities measured at fair value through profit or loss—non-current (designated upon initial recognition) (note 16)								
Non-current derivative financial liabilities for hedging (note 8)								
Convertible bonds payable (notes 16 and 21)								
Long-term loans (notes 8, 15, 29 and 30)								
Deferred tax liabilities (note 20)								
Long-term payable								
Liabilities under finance leases (notes 17 and 30)								
Other non-current liabilities (note 19)								
Total long-term liabilities								
Total liabilities								
Equity attributable to shareholders of the Company (notes 16 and 21)								
Common stock								
Capital surplus								
Retained earnings								
Foreign currency translation differences for foreign operation								
Total equity attributable to shareholders of the Company								
Non-controlling interests								
Total equity								
Total liabilities and equity								
\$ 9,824,639	100	7,951,307	100	\$ 9,824,639	100	7,951,307	100	\$ 9,824,639

See accompanying notes to financial statements.



APEX INTERNATIONAL CO., LTD. AND ITS SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2014 and 2013

(expressed in thousands of New Taiwan dollars)

	2014		2013	
	Amount	%	Amount	%
Operating revenue (notes 23 and 29)	7,366,819	100	6,340,786	100
Operating costs (notes 11, 12, 13, 18, 19 and 29)	6,044,806	82	5,095,825	80
Gross profit	1,322,013	18	1,244,961	20
Operating expenses (notes 10, 12, 13, 18, 19 and 29):				
Selling expenses	350,243	5	280,753	4
Administrative expenses	432,188	6	431,879	7
Total operating expenses	782,431	11	712,632	11
Operating income	539,582	7	532,329	9
Non-operating income and expenses (notes 7, 8, 12, 16, 17 and 24):				
Other income	6,701	-	12,236	-
Other gains and losses	19,376	-	(96,741)	(1)
Finance costs	(102,520)	(1)	(56,685)	(1)
Total non-operating income and expenses	(76,443)	(1)	(141,190)	(2)
Income before income tax	463,139	6	391,139	7
Less: income tax expenses (note 20)	33,495	-	38,364	1
Net income	429,644	6	352,775	6
Other comprehensive income (loss):				
Foreign currency translation differences for foreign operations	211,543	3	(132,400)	(2)
Less: income tax relating to components of other comprehensive income (loss)	-	-	-	-
Other comprehensive income (loss), after tax	211,543	3	(132,400)	(2)
Total comprehensive income	\$ 641,187	9	220,375	4
Net income attributable to:				
Shareholders of the Company	\$ 427,281	6	350,705	6
Non-controlling interests	2,363	-	2,070	-
	\$ 429,644	6	352,775	6
Other comprehensive income attributable to:				
Shareholders of the Company	\$ 637,780	9	219,032	4
Non-controlling interests	3,407	-	1,343	-
	\$ 641,187	9	220,375	4
Earnings per share (expressed in New Taiwan dollars) (note 22)				
Basic earnings per share	\$	4.06	\$	3.70
Diluted earnings per share	\$	3.39	\$	3.31

APEX INTERNATIONAL CO., LTD. AND ITS SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2014 and 2013

(expressed in thousands of New Taiwan dollars)

	Equity attributable to shareholders of the Company							Total equity	
	Common stock	Capital surplus	Special reserve	Retained earnings	Total	Foreign currency translation differences for foreign operations	Equity attributable to shareholders of the Company		
Balance at January 1, 2013	\$ 929,492	593,427	-	1,042,163	1,042,163	(54,722)	2,510,360	16,694	2,527,054
Appropriations and distributions (note 21)	-	-	-	(278,848)	(278,848)	-	(278,848)	(734)	(279,582)
Cash dividends	-	-	-	350,705	350,705	-	350,705	2,070	352,775
Net income for the year	-	-	-	-	-	(131,673)	(131,673)	(727)	(132,400)
Other comprehensive income for the year	-	-	-	350,705	350,705	(131,673)	219,032	1,343	220,375
Total comprehensive income for the year	41,022	107,476	-	-	-	-	148,498	-	148,498
Conversion of convertible bonds (notes 16 and 21)	970,514	700,903	-	1,114,020	1,114,020	(186,395)	2,599,042	17,303	2,616,345
Balance at December 31, 2013	-	-	186,395	(186,395)	-	-	-	-	-
Appropriations and distributions (note 21)	-	-	-	(179,545)	(179,545)	-	(179,545)	(942)	(180,487)
Special reserve	-	-	186,395	(186,395)	-	-	-	-	-
Cash dividends	-	-	-	(179,545)	(179,545)	-	(179,545)	(942)	(180,487)
Net income for the year	-	-	-	427,281	427,281	-	427,281	2,363	429,644
Other comprehensive income for the year	-	-	-	-	-	210,499	210,499	1,044	211,543
Total comprehensive income for the year	-	-	-	427,281	427,281	210,499	637,780	3,407	641,187
Equity component of convertible bonds issued (note 16)	-	63,310	-	-	-	-	63,310	-	63,310
Capital injection by cash (note 21)	125,000	404,223	-	-	-	-	529,223	-	529,223
Conversion of convertible bonds (notes 16 and 21)	129,643	312,949	-	-	-	-	442,592	-	442,592
Changes in ownership interest of subsidiaries	-	-	-	(1,030)	(1,030)	-	(1,030)	1,030	-
Balance at December 31, 2014	\$ 1,225,157	1,481,385	186,395	1,174,331	1,360,726	24,104	4,091,372	20,798	4,112,170

See accompanying notes to financial statements.



APEX INTERNATIONAL CO., LTD. AND ITS SUBSIDIARIES

Consolidated Statements of Cash Flows
For the years ended December 31, 2014 and 2013
(expressed in thousands of New Taiwan dollars)

	2014	2013
Cash flows from (used in) operating activities:		
Profit before tax	\$ 463,139	391,139
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	479,341	331,787
Amortization expense	7,500	3,578
Impairment loss (reversal of impairment loss) on trade receivable	8,249	(987)
Interest expense	102,520	56,685
Interest income	(1,305)	(1,160)
Dividend income	(514)	-
Loss on disposal of property, plant and equipment	677	2,436
Property, plant and equipment transferred to expense	854	-
Loss on disposal of intangible assets	13	-
Impairment loss on non-financial assets	-	1,010
Total adjustments to reconcile profit	<u>597,335</u>	<u>393,349</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets held for trading	2,211	(4,132)
Notes receivable	(9,063)	7,589
Accounts receivable	(418,061)	(250,678)
Accounts receivable—related parties	40	610
Other receivables	(60,321)	(128,586)
Inventories	(166,421)	482,126
Other current assets	<u>(9,018)</u>	<u>(3,605)</u>
Total changes in operating assets	<u>(660,633)</u>	<u>103,324</u>
Changes in operating liabilities:		
Financial liabilities held for trading	(2,397)	(6,888)
Notes payable	(964)	(10,117)
Accounts payable	611,068	(449,754)
Accounts payable—related parties	(6,179)	6,179
Other payables	73,022	5,708
Other current liabilities	(3,310)	(506)
Other non-current liabilities	<u>9,647</u>	<u>1,277</u>
Total changes in operating liabilities	<u>680,887</u>	<u>(454,101)</u>
Changes in operating assets and liabilities:	<u>20,254</u>	<u>(350,777)</u>
Total adjustments	<u>617,589</u>	<u>42,572</u>
Cash inflow generated from operations	1,080,728	433,711
Interest income received	1,305	1,160
Dividend received	514	-
Interest paid	(100,523)	(57,589)
Income taxes paid	<u>(36,660)</u>	<u>(30,798)</u>
Net cash flows from operating activities	<u>945,364</u>	<u>346,484</u>
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at cost	48,283	-
Acquisition of property, plant and equipment	(1,010,774)	(1,993,216)
Proceeds from disposal of property, plant and equipment	171	582
Acquisition of intangible assets	(14,241)	(4,268)
Decrease in refundable deposits	(1,071)	(453)
Decrease (increase) in prepayment for equipment	<u>(16,919)</u>	<u>30,056</u>
Net cash flows used in investing activities	<u>(994,551)</u>	<u>(1,967,299)</u>
Cash flows from (used in) financing activities:		
Increase (decrease) in short-term loans	(79,319)	858,432
Proceeds from issuance of convertible bonds	645,973	-
Proceeds from long-term loans	210,020	715,397
Repayments of long-term loans	(419,946)	(135,657)
Increase in liabilities under finance leases	-	316,662
Decrease in liabilities under finance leases	(59,714)	(37,739)
Cash dividends paid	(180,487)	(279,582)
Capital injection	<u>529,223</u>	<u>-</u>
Net cash flows from financing activities	<u>645,750</u>	<u>1,437,513</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(9,817)</u>	<u>76,804</u>
Net increase (decrease) in cash and cash equivalents	586,746	(106,498)
Cash and cash equivalents at beginning of year	167,746	274,244
Cash and cash equivalents at end of year	<u>\$ 754,492</u>	<u>167,746</u>

See accompanying notes to financial statements.

Attachment IX 2014 Annual Profit Distribution Table

Unit : NTD

Dividend Distribution Table Y2014	
Retained Earning at Beginning	748,079,677
Minus: Variation to Owned Equity of Subsidiary	(1,030,462)
Plus: 2014 Net Profit	427,281,173
Available Balance	1,174,330,388
Distribution (Cash 2.5 per share)	(306,289,163)
Retained Earning at Ending	868,041,225
Note:	
Employee bonus sharing:	0
Compensation of Directors and supervisors:	960,000

Attachment X Comparison Table for Amendment to “Memorandum and Articles of Association”

Comparison Table for Amendments to the Memorandum and Articles of Association of Apex International Co., Ltd.

Articles of Amendment	Existing Articles
Memorandum of Association	
The Companies Law (2010 3 Revision)	The Companies Law (2010 Revision)
Articles of Association	
<u>Applicable Law</u> the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;	[new provision]
Applicable Public Company Rules the ROC laws, rules and regulations (including, without limitation, the Company Act, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and rules and regulations promulgated by the GTSMTPE <u>x</u> or TWSE (as applicable), as amended from time to time) affecting the public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;	Applicable Public Company Rules the ROC laws, rules and regulations (including, without limitation, the Company Act, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and rules and regulations promulgated by the GTSM, as amended from time to time) affecting the public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
[deleted]	GTSM the GreTai Securities Market of the ROC;
<u>Merger</u> <u>means:</u> (a) a "merger" or "consolidation" as defined under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;	[new provision]
<u>Preferred Shares</u> has the meaning given thereto in Article 5.2;	[new provision]
<u>Private Placement</u> means, after the shares are listed on the GTSM, obtaining subscription for, or the sale of, shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including shares), the private placement by the Company of shares	Private Placement means, after the shares are listed on the GTSM, obtaining subscription for, or the sale of, shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including shares), or other securities of the

<p>or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors in the ROC as prescribed under as permitted by the Applicable Public Company Rules and permitted by the competent securities authority in the ROC, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of shares under Articles 3.5, 3.7 and 3.9 hereof;</p>	<p>Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors in the ROC as prescribed under the Applicable Public Company Rules and permitted by the competent securities authority in the ROC, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of shares under Articles 3.5, 3.7 and 3.9 hereof;</p>
<p>special resolution a resolution shall be a special resolution when it has been passed by a majority of not less than two-thirds of the votes cast by such Member as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a general meeting of which the quorum is present and not less than fifteen days' notice specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a special resolution, has been duly given; a special resolution shall be effective for any purpose for which an ordinary resolution is expressed to be required under any provision of these Articles;</p>	<p>special resolution a resolution shall be a special resolution when it has been passed by a majority of not less than two-thirds of the votes cast by such Member as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a general meeting of which the quorum is present and not less than fifteen days' notice specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a special resolution, has been duly given; a special resolution shall be effective for any purpose for which an ordinary resolution is expressed to be required under any provision of these Articles;</p>
<p><u>TPEx</u> <u>the Taipei Exchange (formerly GreTai Securities Market);</u></p>	<p>[new provision]</p>
<p>Treasury Share a share that was previously issued but was repurchased, redeemed or surrendered and not cancelled; and</p>	<p>Treasury Share a share that was previously issued but was repurchased, redeemed or surrendered and not cancelled; and</p>
<p><u>TWSE</u> <u>the Taiwan Stock Exchange Corporation; and</u></p>	<p>[new provision]</p>
<p>3.1 Subject to these Articles, the Applicable Public Company Rules and the Law, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue shares, with the approval of a majority of the Directors present at a meeting attended by</p>	<p>3.1 Subject to these Articles, the Applicable Public Company Rules and the Law, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue shares, with the approval of a majority of the Directors present at a meeting</p>

<p>two-thirds or more of the Directors, on such terms and conditions as the Directors may in their absolute discretion determine, and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital or otherwise as the Company may by the resolution of the Members prescribe, provided that, (i) no shares shall be issued at a discount, <u>and</u> (ii) subject to the Law and Applicable Public Company Rules, the offer and issue price to each share of the same class to be issued in a given offering of shares shall be the same and (iii) subject to the Law, these Articles shall be amended to stipulate the rights, benefit and restrictions of such preferred shares and the authorized numbers of such preferred shares. The shares issued by the Company may be in physical form or in book entry form. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company. So long as the shares have been listed on the Over-the-Counter Markets as defined in Applicable Public Company Rules <u>TPEX or TWSE</u>, notwithstanding anything contained in these Articles and subject always to the laws of the Cayman Islands, the details of the holders of scripless shares which are traded shall be recorded by the TDCC in accordance with the Applicable Public Company Rules and the Company shall recognize as a Member each person identified as a holder of a share in the records provided by the TDCC to the Company and such records shall form part of the Register of Members.</p>	<p>attended by two-thirds or more of the Directors, on such terms and conditions as the Directors may in their absolute discretion determine, and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital or otherwise as the Company may by the resolution of the Members prescribe, provided that, (i) no shares shall be issued at a discount, (ii) subject to the Law and Applicable Public Company Rules, the offer and issue price to each share of the same class to be issued in a given offering of shares shall be the same and (iii) subject to the Law, these Articles shall be amended to stipulate the rights, benefit and restrictions of such preferred shares and the authorized numbers of such preferred shares. The shares issued by the Company may be in physical form or in book-entry form. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company. So long as the shares have been listed on the Over-the-Counter Markets as defined in Applicable Public Company Rules, notwithstanding anything contained in these Articles and subject always to the laws of the Cayman Islands, the details of the holders of scripless shares which are traded shall be recorded by the TDCC in accordance with the Applicable Public Company Rules and the Company shall recognize as a Member each person identified as a holder of a share in the records provided by the TDCC to the Company and such records shall form part of the Register of Members.</p>
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<p>3.2 Unless otherwise resolved by the Members in general meeting by ordinary resolution, the Company shall, when increasing its issued share capital by issuing new shares in the ROC (other than those new shares issued resulting from or in connection with any merger, consolidation, spin-off, amalgamation, asset acquisition, group reorganization, share swap, share subdivision, exercise of share options, warrants or awards, conversion of convertible securities or debt instruments or pursuant to resolutions of the Board passed conditionally or unconditionally before the date on which these Articles became effective), subject to the allocation of the public offering portion, as provided in Article 3.3 below, and the newly issued shares as the Company may set side<u>aside</u> for the employees of the Company and/or of the Company's Subsidiaries pursuant to the Employee's Pre-emptive Rights (as defined below), grant to the Members pre-emptive rights (the "Members Pre-emptive Rights") to subscribe for remaining new shares of the Company in proportion respectively to their then shareholdings and notify Members, by public announcement in such manner as may be permitted by the Applicable Public Company Rules and give notice to the Members. The Company shall state in such announcement and notices to the Members, among other things, the procedures for exercising such Members Pre-emptive Rights and that if any Member fails to purchase his/her/its pro rata portion of such remaining shares to be issued within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase such shares to be issued. In the event that shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one new share to be issued, shares held by several</p>	<p>3.2 Unless otherwise resolved by the Members in general meeting by ordinary resolution, the Company shall, when increasing its issued share capital by issuing new shares in the ROC (other than those new shares issued resulting from or in connection with any merger, consolidation, spin-off, amalgamation, asset acquisition, group reorganization, share swap, share subdivision, exercise of share options, warrants or awards, conversion of convertible securities or debt instruments or pursuant to resolutions of the Board passed conditionally or unconditionally before the date on which these Articles became effective), subject to the allocation of the public offering portion, as provided in Article 3.3 below, and the newly issued shares as the Company may set side for the employees of the Company and/or of the Company's Subsidiaries pursuant to the Employee's Pre-emptive Rights (as defined below), grant to the Members pre-emptive rights (the "Members Pre-emptive Rights") to subscribe for remaining new shares of the Company in proportion respectively to their then shareholdings and notify Members, by public announcement in such manner as may be permitted by the Applicable Public Company Rules and give notice to the Members. The Company shall state in such announcement and notices to the Members, among other things, the procedures for exercising such Members Pre-emptive Rights and that if any Member fails to purchase his/her/its pro rata portion of such remaining shares to be issued within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase such shares to be issued. In the event that shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one new</p>
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<p>Members may be calculated together for joint purchase of shares to be issued or for purchase of shares to be issued in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed shares to a specific person or persons in accordance with the Applicable Public Company Rules. In addition, the Company may, if so resolved by the Board, grant to the employees of the Company and/or of the Company's Subsidiaries pre-emptive rights to subscribe for 10% to 15% of the total number of such shares to be issued for subscription (the "Employees Pre-emptive Rights").</p>	<p>share to be issued, shares held by several Members may be calculated together for joint purchase of shares to be issued or for purchase of shares to be issued in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed shares to a specific person or persons in accordance with the Applicable Public Company Rules. In addition, the Company may, if so resolved by the Board, grant to the employees of the Company and/or of the Company's Subsidiaries pre-emptive rights to subscribe for 10% to 15% of the total number of such shares to be issued for subscription (the "Employees Pre-emptive Rights").</p>
<p>[deleted]</p>	<p>3.8 Shares of any class with preferred rights created pursuant to Article 3.1(iii) may have such preferences, special rights, qualifications, limitations or restrictions attached thereto, and the terms governing the preferred shares may include (but not limited to) the following and shall be in compliance with the Applicable Public Company Rules:</p> <ul style="list-style-type: none"> (i) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus payable on the preferred shares; (ii) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company available for distribution on liquidation; (iii) provisions on voting, special or relative rights, restriction on the exercise of voting right(s) in respect of the preferred shares, or a statement that the preferred shares will have no voting rights whatsoever; (iv) the circumstances and the manner in

	<p>which the Company is authorized or compelled to redeem the preferred shares, or a statement that redemption rights shall not apply; and</p> <p>(v) other matters concerning rights and restrictions incidental to preferred shares.</p>
<p>4.2 The Subject to the provisions of the Applicable Law and these Articles, the Company is hereby authorised to, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, repurchase its own shares (including the shares listed on the GTSM) and make payments in respect of the redemption of its shares out of capital or out of any other account or fund which can be authorised for this purpose in accordance with the Law (TPEX or TWSE) on such terms and in such manner as the Directors may determine.</p>	<p>4.2 The Company is hereby authorised to, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, repurchase its own shares (including the shares listed on the GTSM) and make payments in respect of the redemption of its shares out of capital or out of any other account or fund which can be authorised for this purpose in accordance with the Law.</p>
<p>4.5 In the event that the Company proposes to repurchase the share listed on the GTSM (TPEX or TWSE) pursuant to Article 4.2, the resolution of the Board approving such proposal and the implementation thereof shall be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to repurchase the shares listed on the GTSM for any reason. Subject to the Law, and with the sanction of an ordinary resolution authorising the manner and terms of purchase, the Directors may on behalf of the Company purchase any share in the Company (including a redeemable share) by agreement with the holder or pursuant to the terms of the issue of the share and may make payments in respect of such purchase in accordance with the Law (TPEX or TWSE for any reason).</p>	<p>4.5 In the event that the Company proposes to repurchase the share listed on the GTSM pursuant to Article 4.2, the resolution of the Board approving such proposal and the implementation thereof shall be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to repurchase the shares listed on the GTSM for any reason. Subject to the Law, and with the sanction of an ordinary resolution authorising the manner and terms of purchase, the Directors may on behalf of the Company purchase any share in the Company (including a redeemable share) by agreement with the holder or pursuant to the terms of the issue of the share and may make payments in respect of such purchase in accordance with the Law.</p>

<p>5.2 <u>Notwithstanding any provisions of these Articles, the Company may by Special Resolution designate one or more classes of shares with preferred or other special rights as the Company, by Special Resolution, may determine (shares with such preferred or other special rights, the "Preferred Shares"), and cause the rights and obligations of Preferred Shares to be set forth in these Articles.</u></p>	<p>[new provision]</p>
<p>5.3 <u>The rights and obligations of Preferred Shares may include (without limitation to) the following terms and shall comply with the Applicable Public Company Rules to the extent permissible under the Law:</u></p> <p>(a) <u>the order of priority and the amount or rate of the Dividends and bonus on Preferred Shares;</u></p> <p>(b) <u>the preferences, if any, and the amounts thereof, which the Preferred Shares shall be entitled to receive upon the winding up of the Company;</u></p> <p>(c) <u>the voting power, if any, of the Preferred Shares and any restriction on the voting power of the Preferred Shares;</u></p> <p>(d) <u>whether or not the Preferred Shares are redeemable and, if they are redeemable, the circumstances and the manner in which the Company is authorized or compelled to redeem the Preferred Shares; and</u></p> <p>(e) <u>other terms, conditions, rights and obligations concerning the Preferred Shares.</u></p>	<p>[new provision]</p>
<p>6.1 <u>Every</u>Shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules. Where share certificates are issued, every Member shall be entitled to a share certificate issued under the seal of the Company (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the</p>	<p>6.1 Every Member shall be entitled to a share certificate issued under the seal of the Company (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on share certificates may be printed thereon or affixed by</p>

<p>number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on share certificates may be printed thereon or affixed by mechanical means.</p>	<p>mechanical means.</p>
<p>10.7 Notwithstanding the above, in the event that the Company's shares are listed on the Over-the-Counter Markets <u>TPEX or TWSE</u>, the transfer and transmission of shares of the Company may be effected through the book-entry system of the TDCC in accordance with the Applicable Public Company Rules.</p>	<p>10.7 Notwithstanding the above, in the event that the Company's shares are listed on the Over-the-Counter Markets, the transfer and transmission of shares of the Company may be effected through the book-entry system of the TDCC in accordance with the Applicable Public Company Rules.</p>
<p>11.4 Subject to the Law, the Company may not, unless authorised or approved by a supermajority resolution:</p> <ul style="list-style-type: none"> (a) enter into, amend, or terminate any contract for lease of the Company's business in whole, or for the delegation of management of the Company's business, or for regular joint operation with others; (b) transfer its business or assets, in whole or in any essential part; (c) acquire or assume the whole business or assets of another person, which has a material effect on the Company's operations; (d) resolve that any declared dividend be satisfied by the issuance of new shares credited as fully paid to the Members; or (e) effect any <u>Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by Special Resolution only)</u> or spin-off of the Company. 	<p>11.4 Subject to the Law, the Company may not, unless authorised or approved by a supermajority resolution:</p> <ul style="list-style-type: none"> (a) enter into, amend, or terminate any contract for lease of the Company's business in whole, or for the delegation of management of the Company's business, or for regular joint operation with others; (b) transfer its business or assets, in whole or in any essential part; (c) acquire or assume the whole business or assets of another person, which has a material effect on the Company's operations; (d) resolve that any declared dividend be satisfied by the issuance of new shares credited as fully paid to the Members; or (e) effect any spin-off of the Company.
<p>[deleted]</p>	<p>11.6 Pursuant to the provisions of the Law, the Company shall only authorise a plan of merger by</p> <ul style="list-style-type: none"> (a) a special resolution of the shareholders of the Company; and

	(b) such other authorisation, if any, as may be specified in these Articles.
13.3 The general meetings shall be held at such time and place as the Board shall appoint provided that unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the <u>GTSM TPEX or TWSE (as applicable)</u> thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional securities agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).	13.3 The general meetings shall be held at such time and place as the Board shall appoint provided that unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the GTSM thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional securities agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).
14.5 If the Board does not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the <u>GTSM TPEX or TWSE (as applicable)</u> for its prior approval.	14.5 If the Board does not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the GTSM for its prior approval.
15.7 Subject to Applicable Public Company Rules and the Law, ad hoc motions may be proposed by Members in general meetings; provided, however, that matters pertaining to (a) election or removal of Directors, (b) amendment of the Memorandum or Articles, and (c) (i) dissolution, merger <u>Merger</u> or spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the business	15.7 Subject to Applicable Public Company Rules and the Law, ad hoc motions may be proposed by Members in general meetings; provided, however, that matters pertaining to (a) election or removal of Directors, (b) amendment of the Memorandum or Articles, and (c) (i) dissolution, merger or spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the business or assets of the

<p>or assets of the Company, in whole or in any essential part, (iv) the acquisition or assumption of the transfer of the whole business or assets of a third party, which has a material effect on the operation of the Company, and (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) payment of dividends or bonuses in whole or in part by way of issuance of new shares, (f) distribution of Capital Reserve in the form of new shares or cash to its Members in accordance with Article 59 and (g) Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.</p>	<p>Company, in whole or in any essential part, (iv) the acquisition or assumption of the transfer of the whole business or assets of a third party, which has a material effect on the operation of the Company, and (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) payment of dividends or bonuses in whole or in part by way of issuance of new shares, (f) distribution of Capital Reserve in the form of new shares or cash to its Members in accordance with Article 59 and (g) Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.</p>
<p>15.8 The Board shall keep a copy of the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar <u>Registered Office</u> (if applicable) and the Shareholders' Service Agent. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.</p>	<p>15.8 The Board shall keep a copy of the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Shareholders' Service Agent. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.</p>
<p>15.9 The Company shall make <u>available</u> all statements and records prepared by the Board available at the office of its registrar <u>and reports prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office</u> (if applicable) and the Shareholders' Service Agent in accordance with Applicable Public Company Rules at least ten days before</p>	<p>15.9 The Company shall make all statements and records prepared by the Board available at the office of its registrar (if applicable) and the Shareholders' Service Agent in accordance with Applicable Public Company Rules at least ten days before annual general meetings. Members may inspect and review the foregoing documents from time to time and may be accompanied</p>

<p>annual general meetings. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such an inspection and review.</p>	<p>by their lawyers or certified public accountants for the purpose of such an inspection and review.</p>
<p>18.4 Nothing <u>If and to the extent permitted under the Cayman Islands law, nothing</u> in these Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. <u>The in violation of applicable laws or regulations or the Articles within 30 days after passing of such resolution. The Taiwan</u> Taipei District Court, ROC, may be the court <u>of the first instance</u> for adjudicating any disputes arising out of the foregoing.</p>	<p>18.4 Nothing in these Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.</p>
<p>21.2 Except for trust enterprises organized under the laws of the ROC or a securities agent <u>approved pursuant to the Applicable Public Company Rules</u>, in the event a person acts as the proxy for two or more Members, the sum of shares entitled to be voted as represented by such proxy shall be no more than 3% of the total voting shares immediately prior to the relevant <u>book</u> closed period, during which the Company closes its Register of Members; any vote in respect of the portion in excess of such 3% threshold shall not be counted.</p>	<p>21.2 Except for trust enterprises organized under the laws of the ROC or a securities agent, in the event a person acts as the proxy for two or more Members, the sum of shares entitled to be voted as represented by such proxy shall be no more than 3% of the total voting shares immediately prior to the relevant closed period, during which the Company closes its Register of Members; any vote in respect of the portion in excess of such 3% threshold shall not be counted.</p>
<p>22. Subject to these Articles, so long as the shares are listed and traded on Over-the-Counter Markets <u>the TPEX or TWSE</u>, the use and solicitation of proxies at general meetings of the Company shall be in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the Republic of China, as from time to time amended.</p>	<p>22. Subject to these Articles, so long as the shares are listed and traded on Over-the-Counter Markets, the use and solicitation of proxies at general meetings of the Company shall be in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the Republic of China, as from time to time amended.</p>
<p>23.2 In the event any part of the Company's</p>	<p>23.2 In the event any part of the Company's</p>

<p>business is spun off or involved in any merger<u>Merger</u> with any other company, the Member, who has forfeited his/her/its 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/her/its shares at the then prevailing fair price.</p>	<p>business is spun off or involved in any merger with any other company, the Member, who has forfeited his/her/its 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/her/its shares at the then prevailing fair price.</p>
<p>29.2 Unless otherwise approved by GTSM <u>or TWSE (as applicable)</u>, not more than half of the total number of Directors can have<u>having</u> a spousal relationship or familial relationship within the second degree of kinship with any other <u>Directors shall be less than half of the total number of Directors.</u></p>	<p>29.2 Unless otherwise approved by GTSM, not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.</p>
<p>29.6 <u>Unless provided otherwise in these Articles, the qualifications, composition, appointment, removal, exercise of power in performing duties and other matters with respect to the Directors, Independent Directors, Compensation Committee and Audit Committee members, shall comply with the provisions under ROC Securities and Exchange Act and the regulations issued pursuant to the ROC Securities and Exchange Act applicable to the Company.</u></p>	<p>[new provision]</p>
<p>30.2 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of shares held by such Member and the number of Directors to be elected (“Special Ballot Votes”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to</p>	<p>30.2 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of shares held by such Member and the number of Directors to be elected (“Special Ballot Votes”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in</p>

<p>the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected. The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an ordinary resolution from time to time, which policies shall be in accordance with the Law, the Memorandum, the Articles and the Applicable Public Company Rules. For so long as the shares are listed on the <u>GTSMTPEX</u> or <u>TWSE</u>, subject to the requirement of the competent securities authority in the ROC, such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Independent Directors, provided that it is required by the competent securities authority in the ROC.</p>	<p>the number equal to the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected. The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an ordinary resolution from time to time, which policies shall be in accordance with the Law, the Memorandum, the Articles and the Applicable Public Company Rules. For so long as the shares are listed on the GTSM, subject to the requirement of the competent securities authority in the ROC, such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Independent Directors, provided that it is required by the competent securities authority in the ROC.</p>
<p><u>33.2 In case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required.</u></p>	<p>[new provision]</p>
<p><u>33.3 If any Director has, after having been elected as a Director and before his inauguration of the office of director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has transferred more than one half of the Company's shares then being held by him</u></p>	<p>[new provision]</p>

<p><u>within the share transfer prohibition period prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease be a Director and no shareholders' approval shall be required.</u></p>	
<p>44.3 In addition to and without prejudice to members' right to commence derivative actions as permitted under the law of the Cayman Islands, members continuously holding 3% or more of the total issued shares of the Company for one year or longer, may commence derivative actions in the name of the Company to enforce a claim on behalf of the Company against the Company's directors. The Taipei District Court, ROC, may be the court for this matter. may:</p> <p><u>(a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a petition with the Taiwan Taipei District Court, ROC for and on behalf of the Company against any of the Directors;</u></p> <p><u>or</u></p> <p><u>(b) request in writing any Independent Director of the Audit Committee to file a petition with the Taiwan Taipei District Court, ROC for and on behalf of the Company against any of the Directors;</u></p> <p><u>within thirty (30) days after the Member(s) having made the request under the preceding clause (a) or (b), if (i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or (ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition, to the extent permitted under the laws of the Cayman Islands, such Member(s) may file a petition with the Taiwan Taipei District Court, ROC for</u></p>	<p>44.3 In addition to and without prejudice to members' right to commence derivative actions as permitted under the law of the Cayman Islands, members continuously holding 3% or more of the total issued shares of the Company for one year or longer, may commence derivative actions in the name of the Company to enforce a claim on behalf of the Company against the Company's directors. The Taipei District Court, ROC, may be the court for this matter.</p>

<p><u>and on behalf of the Company against any of the Directors.</u></p>	
<p>44.4 Subject to the applicable law Without prejudice and subject to the general directors' duties that a Director owe to the Company and its shareholders under common law principals and the laws of the Cayman Islands, a Director shall assumeperform his fiduciary duty to the Company and exercise the care asduties of loyalty and due care of a good administrator in the course of conducting the Company's business, and shall be liable to the Company if he breaches the duties above. The Company may, with the sanctionindemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his fiduciary duties. If a Director has made any profit for the benefit of himself or any third party as a result of any breach of his fiduciary duties, the Company shall, if so resolved by the Members by way of an Ordinary Resolution, demand the Director to disgorge any profit realized as a consequence of his breaching the duties described in the preceding sentence, regardless that such breach is for himself or a third partytake all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such profit from such relevant Director. If a Director and/or an officer of the Company has, in the course of conducting the business operations, violated any provision of the applicable laws and/or regulations and thus caused damage to any other person, he shall be liable, jointly and severally with the Company, for the damage to such other personthat causes the Company to become liable for any compensation or damages to any person, such Director shall become jointly and severally liable</p>	<p>44.4 Subject to the applicable law, a Director shall assume fiduciary duty to the Company and exercise the care as a good administrator, and shall be liable to the Company if he breaches the duties above. The Company may, with the sanction of an Ordinary Resolution, demand the Director to disgorge any profit realized as a consequence of his breaching the duties described in the preceding sentence, regardless that such breach is for himself or a third party. If a Director and/or an officer of the Company has, in the course of conducting the business operations, violated any provision of the applicable laws and/or regulations and thus caused damage to any other person, he shall be liable, jointly and severally with the Company, for the damage to such other person.</p>

<p><u>for such compensation or damages with the Company and if any reason such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company caused by a breach of duties by such Director. The Officers, in the course of performing their duties to the Company, shall assume such duties and obligations to indemnify the Company in the same manner as if they are Directors.</u></p>	
<p>56.1(1) Subject to these Articles, the Company may distribute profits in accordance with a proposal for profits distribution recommended by the Board and approved by the Members by the sanction of an ordinary resolution or in the case of Article 11.4(d), a supermajority resolution, in annual general meetings. If there are profits, the Company shall first make up the losses for the previous years, and then set aside a special surplus reserve as required by the competent securities authority under the Applicable Public Company Rules. After combining with accumulated undistributed earnings in the previous years, the amount of profits for distribution for the given year <u>The Balance</u> shall be appropriated in the following manner:</p> <ol style="list-style-type: none"> (1) no more than 2% as employees' bonus; (2) no more than 2% as directors and supervisors' bonus; and (3) <u>no less than 10% the balance</u> as dividend to be paid to the Members in proportion to the number of shares held by them. <u>In addition, the Board may make proposals for the distribution of the accumulated undistributed earnings from the previous years after taking into account the actual operations, future capital expenditures or other</u> 	<p>56.1(1) Subject to these Articles, the Company may distribute profits in accordance with a proposal for profits distribution recommended by the Board and approved by the Members by the sanction of an ordinary resolution or in the case of Article 11.4(d), a supermajority resolution, in annual general meetings. If there are profits, the Company shall first make up the losses for the previous years, and then set aside a special surplus reserve as required by the competent securities authority under the Applicable Public Company Rules. After combining with accumulated undistributed earnings in the previous years, the amount of profits for distribution for the given year shall be appropriated in the following manner:</p> <ol style="list-style-type: none"> (1) no more than 2% as employees' bonus; (2) no more than 2% as directors and supervisors' bonus; and (3) the balance as dividend to be paid to the Members in proportion to the number of shares held by them. When employees' bonus is distributed by way of stock dividend, the recipients may include qualified employees of the Company's Subsidiaries. No unpaid dividend and bonus shall bear interest as against the

<p><u>material matters related to the operations.</u> When employees' bonus is distributed by way of stock dividend, the recipients may include qualified employees of the Company's Subsidiaries. No unpaid dividend and bonus shall bear interest as against the Company.</p>	<p>Company.</p>
<p>64. Discontinuance <u>Internal Rules</u> The Board may exercise all the powers of the Company to transfer by way of continuation the Company to a named country or jurisdiction outside the Cayman Islands pursuant to the Law and/or general meeting may adopt internal rules of the Company from time to time. In case of inconsistency between these Articles and the internal rules of the Company, these Articles shall prevail.</p>	<p>64. Discontinuance The Board may exercise all the powers of the Company to transfer by way of continuation the Company to a named country or jurisdiction outside the Cayman Islands pursuant to the Law.</p>

Attachment XI Comparison Table of Amendment to “Rules and Procedures of Shareholders’ Meeting”

Articles of Amendment	Existing Articles	Description
<p>1. Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures. Any matter not provided in these Rules and Procedures shall be handled in accordance with relevant laws and regulations. <u>The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.</u></p>	<p>1. Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures. Any matter not provided in these Rules and Procedures shall be handled in accordance with relevant laws and regulations.</p>	<p>To amend in accordance with “Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings” of 28 January, 2015 edition.</p>
<p>2. The Company shall prepare an attendance book for shareholders to sign in. The presence of shareholders in a shareholders meeting and their voting thereof shall be calculated in accordance with the number of shares. The number of shares representing shareholders present in the Meeting shall be calculated in accordance with those indicated on the attendance book.</p> <p><u>Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors. This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System</u></p>	<p>2. The Company shall prepare an attendance book for shareholders to sign in. The presence of shareholders in a shareholders meeting and their voting thereof shall be calculated in accordance with the number of shares. The number of shares representing shareholders present in the Meeting shall be calculated in accordance with those indicated on the attendance book.</p>	<p>The same as above.</p>

<p><u>(MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and its shareholder services agent as well as being distributed on-site at the meeting placevenue.</u></p> <p><u>The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.</u></p> <p><u>Election or dismissal of directors, amendments to the articles of incorporation, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, or Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for</u></p>		
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<p><u>convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.</u></p> <p><u>A shareholder holding 1 percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.</u></p> <p><u>Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce that it will receive shareholder proposals, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.</u></p> <p><u>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</u></p> <p><u>Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of</u></p>		
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<p><u>directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.</u></p>		
<p>3. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.</p> <p><u>For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.</u></p> <p><u>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.</u></p> <p><u>After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</u></p>	<p>3. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.</p>	<p>The same as above.</p>
<p>4. The Company may appoint designated counsel, CPA or other related persons to attend the Meeting. Persons handling affairs of the Meeting shall wear identification cards or badges. The venue for a shareholders meeting</p>	<p>4. The Company may appoint designated counsel, CPA or other related persons to attend the Meeting. Persons handling affairs of the Meeting shall wear identification cards or badges.</p>	<p>The same as above.</p>

<p><u>shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</u></p>		
<p>5. The process of the Meeting shall be tape-recorded or videotaped and these tapes shall be preserved for at least one year.</p> <p><u>This Corporation shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.</u></p> <p><u>The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.</u></p> <p><u>Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Corporation shall not arbitrarily ask additional certificates to those used in shareholder attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.</u></p> <p><u>This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in</u></p>	<p>5. The process of the Meeting shall be tape-recorded or videotaped and these tapes shall be preserved for at least one year.</p>	<p>The same as above.</p>

<p><u>card in lieu of signing in.</u> <u>This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.</u> <u>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</u></p>		
<p>6. The Chairman of the Board of Directors shall be the chairman presiding at the Meeting in the case that the Meeting is convened by the Board of Directors. If, for any reason, the Chairman of the Board of Directors cannot preside at the Meeting, the Vice Chairman of the Board of Directors or one of the Directors shall preside at the Meeting in accordance with Article 208 of the Company Act of the Republic of China. If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting. <u>If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason</u></p>	<p>6. The Chairman of the Board of Directors shall be the chairman presiding at the Meeting in the case that the Meeting is convened by the Board of Directors. If, for any reason, the Chairman of the Board of Directors cannot preside at the Meeting, the Vice Chairman of the Board of Directors or one of the Directors shall preside at the Meeting in accordance with Article 208 of the Company Act of the Republic of China. If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting.</p>	<p>The same as above.</p>

<p><u>unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.</u></p> <p><u>When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.</u></p> <p><u>It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board and attended by a majority of the directors and at least one representative from each functional committee. The attendance shall be recorded in the minutes of the shareholders meeting.</u></p> <p><u>If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.</u></p> <p><u>This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.</u></p>		
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<p>7. Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one-third of the total outstanding shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Act of the Republic of China. The aforesaid tentative resolutions shall be executed in accordance with relevant provisions of the Company Act of the Republic of China.</p> <p>If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Act of the Republic of China.</p> <p><u>This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.</u></p> <p><u>The recorded materials stated in the preceding paragraph shall be retained for at least 1 year. If, however, a</u></p>	<p>7. Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one-third of the total outstanding shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Act of the Republic of China. The aforesaid tentative resolutions shall be executed in accordance with relevant provisions of the Company Act of the Republic of China.</p> <p>If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Act of the Republic of China.</p>	<p>The same as above.</p>
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<p><u>shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</u></p>		
<p>8. The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda. The above provision applies <i>mutatis mutandis</i> to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting. Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved. The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned. However, in the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting. <u>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated in the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.</u> <u>The chair shall call the meeting to order at the appointed meeting time. However, when the attending</u></p>	<p>8. The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda. The above provision applies <i>mutatis mutandis</i> to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting. Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved. The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned. However, in the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.</p>	<p>The same as above.</p>

<p><u>shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.</u></p> <p><u>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.</u></p> <p><u>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</u></p>		
<p>9. Shareholders attending the Meeting shall have the obligation to observe Meeting rules, obey resolutions and maintain order at Meeting place.</p> <p><u>If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.</u></p> <p><u>The provisions of the preceding</u></p>	<p>9. Shareholders attending the Meeting shall have the obligation to observe Meeting rules, obey resolutions and maintain order at Meeting place.</p>	<p>The same as above.</p>

<p><u>paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.</u> <u>The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.</u> <u>The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.</u></p>		
<p>10. Any legal entity designated as proxy by a shareholder(s) to be present at the Meeting may appoint only one representative to attend the Meeting. <u>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.</u> <u>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to</u></p>	<p>10. Any legal entity designated as proxy by a shareholder(s) to be present at the Meeting may appoint only one representative to attend the Meeting.</p>	<p>The same as above.</p>

<p><u>have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</u></p> <p><u>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</u></p> <p><u>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.</u></p> <p><u>When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.</u></p> <p><u>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</u></p>		
<p>11. When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.</p> <p>Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times (each time not exceeding 5 minutes). In case the speech of any shareholder violates the above provision or exceeds the scope of the discussion item, the</p>	<p>11. When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.</p> <p>Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times (each time not exceeding 5 minutes). In case the speech of any shareholder violates the</p>	<p>The same as above.</p>

<p>chairman may stop the speech of such shareholder.</p> <p>If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.</p> <p>Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.</p> <p>If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.</p> <p>After the speech of a shareholder, the chairman may respond himself/herself or appoint an appropriate person to respond.</p> <p><u>Voting at a shareholders meeting shall be calculated based the number of shares.</u></p> <p><u>With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.</u></p> <p><u>When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.</u></p> <p><u>The number of shares for which voting rights may not be exercised under the preceding paragraph shall</u></p>	<p>above provision or exceeds the scope of the discussion item, the chairman may stop the speech of such shareholder.</p> <p>If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.</p> <p>Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.</p> <p>If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.</p> <p>After the speech of a shareholder, the chairman may respond himself/herself or appoint an appropriate person to respond.</p>	
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<p><u>not be calculated as part of the voting rights represented by attending shareholders.</u></p> <p><u>With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.</u></p>		
<p>12. The chairman may announce to end the discussion of any resolution and go into voting if the Chairman deems it appropriate.</p> <p><u>A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.</u></p> <p><u>When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.</u></p> <p><u>A shareholder intending to exercise voting rights by correspondence or</u></p>	<p>12. The chairman may announce to end the discussion of any resolution and go into voting if the Chairman deems it appropriate.</p>	<p>The same as above.</p>

electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

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

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the

<p><u>attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</u></p> <p><u>When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.</u></p> <p><u>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.</u></p> <p><u>Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.</u></p>		
<p>13. The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). The result of voting shall be announced at the Meeting and placed on record. <u>The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and</u></p>	<p>13. The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). The result of voting shall be announced at the Meeting and placed on record.</p>	<p>The same as above.</p>

<p><u>appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.</u></p> <p><u>The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.</u></p>		
<p>14. Except otherwise specified in the Company Act of the Republic of China or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by the chairman.</p> <p><u>Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.</u></p> <p><u>This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.</u></p>	<p>14. Except otherwise specified in the Company Act of the Republic of China or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by the chairman.</p>	<p>The same as above.</p>

<p><u>The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results, and shall be retained for the duration of the existence of this Corporation.</u></p>		
<p>15. During the Meeting, the chairman may, at his discretion, set time for intermission. In case of incident of force majeure, the chairman may decide to temporarily suspend the Meeting and announce, depending on the situation, when the Meeting will resume or, by resolution of the shareholders present at the Meeting, the chairman may resume the Meeting within five days without further notice or public announcement.</p> <p><u>On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.</u></p> <p><u>If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.</u></p>	<p>15. During the Meeting, the chairman may, at his discretion, set time for intermission. In case of incident of force majeure, the chairman may decide to temporarily suspend the Meeting and announce, depending on the situation, when the Meeting will resume or, by resolution of the shareholders present at the Meeting, the chairman may resume the Meeting within five days without further notice or public announcement.</p>	<p>The same as above.</p>
<p>16. If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such discussion item, the</p>	<p>16. If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such</p>	<p>The same as above.</p>

<p>amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary. <u>Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.</u> <u>The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."</u> <u>At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.</u> <u>When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.</u></p>	<p>discussion item, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.</p>	
<p>17. The chairman may conduct the disciplinary officers or the security guard to assist in keeping order of the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purpose. <u>When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.</u> <u>If the meeting venue is no longer</u></p>	<p>17. The chairman may conduct the disciplinary officers or the security guard to assist in keeping order of the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purpose.</p>	<p>The same as above.</p>

<p><u>available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue. A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.</u></p>		
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Attachment XII Comparison Table for Amendment to “Rules for Election of Directors”

Articles of Amendment	Existing Articles	Description
<p>Article 1 Unless otherwise provided in the Company Act <u>laws and regulations</u> or the Articles of Incorporation of this Company, the directors of this Company shall be elected in accordance with the rules specified herein.</p>	<p>Article 1 Unless otherwise provided in the Company Act or the Articles of Incorporation of this Company, the directors of this Company shall be elected in accordance with the rules specified herein.</p>	<p>To amend in accordance with “Sample Template for XXX Co., Ltd. Procedures for Election of Directors and Supervisors” of 28 January, 2015 edition and “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies” of 4, August, 2011 edition</p>
<p>Article 2 Election of directors of this Company shall be held at the shareholders' meeting. This Company shall prepare ballots and note the number of voting rights. <u>The overall composition of the board of directors shall be taken into consideration in the selection of this Company's directors. Where diversification shall be taken into account in the composition of the board of directors, a proper and diversified principle shall be drafted based upon its operation, business model and requirement for development which may include but not limited to the following two dimensions:</u> <u>1. Basic requirement and value: gender, age, nationality, culture, etc.</u> <u>2. Expertise and know-how: specialty (e.g. law, accounting, industry, finance, marketing or technology), professional skills and industry experience and so on.</u></p>	<p>Article 2 Election of directors of this Company shall be held at the shareholders' meeting. This Company shall prepare ballots and note the number of voting rights.</p>	<p>The same as above.</p>

<p><u>Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:</u></p> <ol style="list-style-type: none"> <u>1. The ability to make judgments about operations.</u> <u>2. Accounting and financial analysis ability.</u> <u>3. Business management ability.</u> <u>4. Crisis management ability.</u> <u>5. Knowledge of the industry.</u> <u>6. An international market perspective.</u> <u>7. Leadership ability.</u> <u>8. Decision-making ability.</u> <p><u>More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.</u></p>		
<p>Article 3 In the election of directors of this Company, the names of voters may be represented by shareholders' numbers. <u>An independent director of the Company shall meet one of the following professional qualification requirements, together with at least five-year work experience:</u></p> <ol style="list-style-type: none"> <u>1. An instructor or higher in a department of commerce, law, finance, accounting, or other academic department related to the business needs of the company in a public or private junior college, college, or university;</u> <u>2. A judge, public prosecutor, attorney, certified public accountant, or other professional or technical specialist who has passed a national examination and been awarded a certificate in a profession necessary for the business of the company.</u> <u>3. Have work experience in the area of commerce, law, finance, or accounting, or otherwise necessary for the business of the company.</u> 	<p>Article 3 In the election of directors of this Company, the names of voters may be represented by shareholders' numbers.</p>	<p>The same as above.</p>

<p><u>A person to whom any of the following circumstances applies may not serve as an independent director, or if already serving in such capacity, shall ipso facto be dismissed:</u></p> <ol style="list-style-type: none"> <u>1. Any of the circumstances in the subparagraphs of Article 30 of the Company Act.</u> <u>2. Elected in the capacity of the government, a juristic person, or a representative thereof, as provided in Article 27 of the Company Act.</u> <u>3. Any violation of the independent director qualification requirements set out in these Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.</u> 		
<p>Article 4 In the election of directors of this Company, each share shall have voting rights equivalent to the number of seats to be elected and such voting rights can be combined to vote for one person or divided to vote for several persons. The election of independent directors and non-independent directors shall be held together; provided, however, that the number of independent directors and non-independent directors elected shall be calculated separately. <u>During the two years before being elected or during the term of office, an independent director of the Company may not have been or be any of the following:</u></p> <ol style="list-style-type: none"> <u>1. An employee of the company or any of its affiliates.</u> <u>2. A director or supervisor of the company or any of its affiliates. The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary in which the company holds, directly or indirectly, more than 50 percent of the voting shares.</u> <u>3. A natural-person shareholder who holds</u> 	<p>Article 4 In the election of directors of this Company, each share shall have voting rights equivalent to the number of seats to be elected and such voting rights can be combined to vote for one person or divided to vote for several persons. The election of independent directors and non-independent directors shall be held together; provided, however, that the number of independent directors and non-independent directors elected shall be calculated separately.</p>	<p>The same as above.</p>

<p><u>shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranking in the top 10 in holdings.</u></p> <p><u>4. A spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the persons in the preceding three subparagraphs.</u></p> <p><u>5. A director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company or that holds shares ranking in the top five in holdings.</u></p> <p><u>6. A director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company.</u></p> <p><u>7. A professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, provided that this restriction does not apply to any member of the remuneration committee who exercises powers pursuant to Article 7 of the Regulations Governing the Establishment and Exercise of Powers of Remuneration Committees of Companies Whose Stock is Listed on the TWSE or Traded on the GTSM. The requirement of the preceding paragraph in relation to "during the two years before being elected" does not apply where an independent director of the Company has served as an</u></p>		
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<p><u>independent director of the company or any of its affiliates, or of a specified company or institution that has a financial or business relationship with the company, as stated in subparagraph 2 or 6 of the preceding paragraph, but is currently no longer in that position.</u></p> <p><u>The term "specified company or institution" as used in paragraph 1, subparagraph 6, means a company or institution that has one of the following relationships with the company:</u></p> <ol style="list-style-type: none"> <u>1.It holds 20 percent or more and no more than 50 percent of the total number of issued shares of the public company;</u> <u>2.It holds shares, together with those held by any of its directors, supervisors, and shareholders holding more than 10 percent of the total number of shares, in an aggregate total of 30 percent or more of the total number of issued shares of the public company, and there is a record of financial or business transactions between it and the public company. The shareholdings of any of the aforesaid persons include the shares held by the spouse or any minor child of the person or by the person under others' names.</u> <u>3.It, together with any of its affiliates, serves as a source of 30 percent or more of the operating revenue of the public company.</u> <u>4.It, together with any of its affiliates, serves as a source of 50 percent or more of the total volume or total purchase amount of principal raw materials (those that account for 30 percent or more of total procurement costs, and are indispensable and key raw materials in product manufacturing) or principal products (those accounting for 30 percent or more of total operating revenue) of the public company.</u> <p><u>For the purposes of paragraph 1 and the preceding paragraph, the terms "parent" and "affiliate" shall have the meaning</u></p>		
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<p><u>given in IFRSs issued by FSC.</u></p>		
<p>Article 5 In the election of directors of this Company, candidates who acquire more votes should win the seats of directors. If two or more persons acquire the same number of votes and the number of such persons exceeds the specified seats available, such persons acquiring the same votes shall draw lots to decide who should win the seats available, and the Chairman shall draw lots on behalf of the candidate who is not present. <u>No independent director of the Company may concurrently serve as an independent director of more than three other public companies.</u></p>	<p>Article 5 In the election of directors of this Company, candidates who acquire more votes should win the seats of directors. If two or more persons acquire the same number of votes and the number of such persons exceeds the specified seats available, such persons acquiring the same votes shall draw lots to decide who should win the seats available, and the Chairman shall draw lots on behalf of the candidate who is not present.</p>	<p>The same as above.</p>
<p>Article 6 At the beginning of the election, the Chairman shall appoint several persons each to check and record the ballots. The persons to check the ballots may be appointed from among the shareholders present. <u>The election of independent directors at the Company is subject to the provisions of Article 192-1 of the Company Act in that a candidate nomination system shall be adopted, that such system shall be expressly stated in the articles of incorporation of the company, and that shareholders shall elect independent directors from among the those listed in the slate of independent director candidates.</u> <u>The Company shall, prior to the book closure date before the convening of the shareholders' meeting, publish a notice specifying a period for receiving nominations of independent director candidates, the number of independent directors to be elected, the place for receiving such nominations, and other necessary matters; the period for receiving nominations shall be not less than 10 days.</u> <u>The Company may present a slate of</u></p>	<p>Article 6 At the beginning of the election, the Chairman shall appoint several persons each to check and record the ballots. The persons to check the ballots may be appointed from among the shareholders present.</p>	<p>The same as above.</p>

<p><u>independent director candidates nominated by the methods set out below, and, upon evaluation by the board of directors that all candidates so nominated are qualified independent director candidates, submit it to the shareholders' meeting for elections:</u></p> <p><u>1.A shareholder holding one percent or more of the total number of issued shares may present a slate of independent director candidates in writing to the company; the number of nominees may not exceed the number of independent directors to be elected.</u></p> <p><u>2.The board of directors presents a slate of independent director candidates; the number of nominees may not exceed the number of independent directors to be elected.</u></p> <p><u>3.Otherwise as designated by the competent authority.</u></p> <p><u>When providing a recommended slate of independent director candidates under the preceding paragraph, a shareholder or the board of directors shall include in the documentation attached thereto each nominee's name, educational background, work experience, a written undertaking indicating the nominee's consent to serve as an independent director if elected as such, a written statement that none of the circumstances in Article 30 of the Company Act exists, and other relevant documentary proof.</u></p> <p><u>When calling a shareholders' meeting for the purpose of independent director elections, the board of directors, or other person having the authority to call a shareholders' meeting, shall review the qualifications of each independent director nominee; except under any of the following circumstances, all qualified nominees shall be included in the slate of independent director candidates:</u></p> <p><u>1.Where the nominating shareholder submits the nomination at a time not</u></p>		
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<p><u>within the published period for receiving nominations.</u></p> <p><u>2. Where the shareholding of the nominating shareholder is less than one percent at the time of book closure by the company under Article 165, paragraph 2 or 3 of the Company Act.</u></p> <p><u>3. Where the number of nominees exceeds the number of independent directors to be elected.</u></p> <p><u>4. Where the relevant documentary proof required under the preceding paragraph is not attached.</u></p> <p><u>The directors of the Company shall be elected in accordance with Article 198 of the Company Act, with independent and non-independent directors elected at the same time, but in separately calculated numbers. If the Company has established an audit committee under the Act, at least one of its independent directors is required to have accounting or financial expertise.</u></p>		
<p>Article 7</p> <p>The ballot box used for voting shall be prepared by this Company and checked in public by the person to check the ballots before voting.</p> <p><u>If an independent director elected at a shareholders' meeting, or appointed by a financial holding company, the government, or a corporate shareholder, is required to be dismissed during the term of office for reason of a violation of Article 3 or 4, it is prohibited to change the status of the person from independent director to non-independent director. A non-independent director elected at a shareholders' meeting, or appointed by a financial holding company, the government, or a corporate shareholder, likewise may not be arbitrarily changed from a non-independent director to an independent director during the term of office.</u></p>	<p>Article 7</p> <p>The ballot box used for voting shall be prepared by this Company and checked in public by the person to check the ballots before voting.</p>	<p>The same as above.</p>

<p>Article 8 If the candidate is a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name and shareholder's number, and the number of votes cast for such candidate. If the candidate is not a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name, the candidate's ID number, and the number of votes cast for such candidate. If the candidate is a government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) should be filled in the column. <u>According to the Articles of Incorporation of the Company, when the number of directors falls below three due to the dismissal of a director for any reason, this Company shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Company's articles of incorporation, this Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.</u> <u>When the number of independent directors falls below that required under the provision of Article 14-2, paragraph 1 of the Securities and Exchange Act, or the related provisions of the Taiwan Stock Exchange Corporation rules governing the review of listings, or subparagraph 8 of the Standards for Determining Unsuitability for GTSM Listing under Article 10, Paragraph 1 of the GreTai Securities Market Rules Governing the Review of Securities for Trading on the GTSM, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days</u></p>	<p>Article 8 If the candidate is a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name and shareholder's number, and the number of votes cast for such candidate. If the candidate is not a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name, the candidate's ID number, and the number of votes cast for such candidate. If the candidate is a government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) should be filled in the column.</p>	<p>The same as above.</p>
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<p><u>from the date of occurrence to hold a by-election to fill the vacancies.</u></p>		
<p>Article 9 Ballots shall be deemed void under the following conditions: (1) Ballots not placed in the ballot box; (2) Ballots not prepared by this Company; (3) Blank ballots not completed by the voter; (4) If the candidate is a shareholder of this Company, the name or shareholder's number of the candidate filled in the ballot inconsistent with the shareholders' register. If the candidate is not a shareholder of this Company, the name or ID number of the candidate filled in the ballot is incorrect; (5) Ballots with other written characters or symbols in addition to candidate's name, shareholder's number (ID number) and the number of votes cast for the candidate; (6) Illegible writing; (7) Any of the candidate's name, shareholder's number (ID number) or the number of votes cast for such candidate being erased or changed; (8) The name of the candidates filled in the ballots being the same as another candidate's name and the respective shareholder's numbers (ID numbers) not being indicated to distinguish them; (9) The total votes cast by the voter exceeding the total voting rights of such voter; or (10) The number of candidates filled in the ballot exceeding the number of the seats to be elected. <u>The open-ballot, cumulative voting method will be used for election of the directors at this Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple</u></p>	<p>Article 9 Ballots shall be deemed void under the following conditions: (1) Ballots not placed in the ballot box; (2) Ballots not prepared by this Company; (3) Blank ballots not completed by the voter; (4) If the candidate is a shareholder of this Company, the name or shareholder's number of the candidate filled in the ballot inconsistent with the shareholders' register. If the candidate is not a shareholder of this Company, the name or ID number of the candidate filled in the ballot is incorrect; (5) Ballots with other written characters or symbols in addition to candidate's name, shareholder's number (ID number) and the number of votes cast for the candidate; (6) Illegible writing; (7) Any of the candidate's name, shareholder's number (ID number) or the number of votes cast for such candidate being erased or changed; (8) The name of the candidates filled in the ballots being the same as another candidate's name and the respective shareholder's numbers (ID numbers) not being indicated to distinguish them; (9) The total votes cast by the voter exceeding the total voting rights of such voter; or (10) The number of candidates filled in the ballot exceeding the number of the seats to be</p>	<p>The same as above.</p>

<p><u>candidates.</u></p>	<p>elected.</p>	
<p>Article 10 The ballots should be calculated during the meeting right after the vote casting and the results of the election should be announced by the Chairman at the meeting. <u>The board of directors shall prepare separate ballots for directors and supervisors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.</u></p>	<p>Article 10 The ballots should be calculated during the meeting right after the vote casting and the results of the election should be announced by the Chairman at the meeting.</p>	<p>The same as above.</p>
<p>Article 11 This Company shall issue notifications to the directors elected. <u>The number of directors will be as specified in this Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.</u></p>	<p>Article 11 This Company shall issue notifications to the directors elected.</p>	<p>The same as above.</p>
<p>Article 12 <u>Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.</u></p>	<p>addition</p>	<p>The same as above.</p>

<p>Article 13 <u>If the candidate is a shareholder of this Company, voters shall fill in the "candidate" column of the ballot the candidate's name and shareholder's number. If the candidate is not a shareholder of this Company, voters shall fill in the "candidate" column the candidate's full name and ID card number. However, when the candidate is a government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) should be filled in the column. When there are multiple representatives, the names of each respective representative shall be entered.</u></p>	<p>addition</p>	<p>The same as above.</p>
<p>Article 14 <u>Ballots shall be deemed void under the following conditions:</u> <u>(1) Ballots were not prepared by the board of directors;</u> <u>(2) Blank ballots are placed in the ballot box;</u> <u>(3) The writing is unclear and indecipherable or has been altered.</u> <u>(4) The candidate entered in the ballot is a shareholder of this Company, but the account name and shareholder's number of the candidate are inconsistent with those given in the shareholders' register; or the candidate entered in the ballot is not a shareholder of this Company, but the name and ID card number of the candidate do not match after a cross-check;</u> <u>(5) Ballots with other written characters or symbols in addition to candidate's account name (full name) or shareholder's number (ID card number) and the number of voting rights allotted;</u> <u>(6) The name of the candidate filled in the ballots is the same as another candidate's name, but no shareholder's</u></p>	<p>addition</p>	<p>The same as above.</p>

<p><u>number (ID card number) is provided in the ballot to identify such individual:</u> <u>(7) Ballots are not placed in the ballot box;</u> <u>(8) The number of candidates filled in the ballot exceeds the number of the seats to be elected.</u></p>		
<p>Article 15 <u>The ballots shall be calculated during the meeting right after the end of the vote casting, and the results of the election shall be announced by the Chairman at the meeting, including the list of persons elected as directors and the voting rights.</u> <u>The ballots for the election in the preceding paragraph shall be held in safekeeping for at least one year after the scrutineers sign across the seal. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.</u></p>	<p>addition</p>	<p>The same as above.</p>
<p>Article 126 These Rules and any revision thereof shall become effective after approval at the shareholders' meeting.</p>	<p>Article 12 These Rules and any revision thereof shall become effective after approval at the shareholders' meeting.</p>	<p>The same as above.</p>

Attachment XIII Comparison Table of Amendment to “Procedures for Lending Funds to Other Parties”

Articles of Amendment	Existing Articles	Description
<p>Article 3 The total amount available for lending purpose shall not exceed twenty percent (20%) of the net worth of the Company. (<u>“net worth of the Company” mentioned below is “total equity attributed to shareholders of the Company” in statements of financial position</u>) 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), and shall not exceed ten percent (10%) of the net worth of the Company. The total amount for lending to a company for financing facilities for a short-term period shall not exceed ten percent (10%) of the net worth of the Company. In addition, the total amount lendable to any one borrower shall be no more than thirty percent (30%) of the borrower's net worth, provided that this restriction will not apply to subsidiaries whose voting shares are 90% owned, directly or indirectly, by the Company. The total amount for fund-lending between the foreign subsidiaries whose voting shares owned are not less than 90%, directly or indirectly, by the Company will shall not exceed forty percent</p>	<p>Article 3 The total amount available for lending purpose shall not exceed twenty percent (20%) of the net worth of the Company. 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), and shall not exceed ten percent (10%) of the net worth of the Company. The total amount for lending to a company for financing facilities for a short-term period shall not exceed ten percent (10%) of the net worth of the Company. In addition, the total amount lendable to any one borrower shall be no more than thirty percent (30%) of the borrower's net worth, provided that this restriction will not apply to subsidiaries whose voting shares are 90% owned, directly or indirectly, by the Company. The total amount for fund-lending between the foreign subsidiaries whose voting shares owned are not less than 90%, directly or indirectly, by the Company will not be subject to the limit of twenty percent (20%) of the net worth of the lending subsidiary. The total amount lendable to any</p>	<p>In accordance with " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies " to supplement procedures about limit.</p>

<p><u>(40%) of net worth of the lender or forty percent (40%) of net worth of the Company, whichever is lower. be subject to the limit of twenty percent (20%) of the net worth of the lending subsidiary.</u></p> <p>The total amount lendable to any single borrower by the Company's subsidiary shall not exceed ten percent (10%) of its net worth as stated in the latest financial statements, <u>or ten percent (10%) of net worth of the Company or thirty percent (30%) of net worth of the borrower, whichever is lower. Besides, total amount lent to others shall not exceed twenty percent (20%) of net worth of the subsidiary or twenty percent (20%) of net worth of the Company, whichever is lower.</u></p>	<p>single borrower by the Company's subsidiary shall not exceed ten percent (10%) of its net worth as stated in the latest financial statements.</p>	
<p>Article 9 Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the second paragraph of Article 5 of the Procedure, to the Board of Directors for its approval……</p>	<p>Article 9 Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the second paragraph of Article 5, to the Board of Directors for its approval……</p>	<p>The same as above.</p>

Attachment XIV Comparison Table of Amendment to “Procedures of Acquisition and Disposal of Assets”

Articles of Amendment	Existing Articles	Description
<p>Article 1: Objectives and basis For purposes of enhancing the Corporation's asset management and effecting public disclosure of information, these Procedures for the Acquisition or Disposal of Assets ("Procedures") are adopted in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing the Acquisition or Disposal of Assets by Public Companies issued by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan.</p>	<p>Article 1: Objectives and basis For purposes of enhancing the Corporation's asset management and effecting public disclosure of information, these Procedures for the Acquisition or Disposal of Assets ("Procedures") are adopted in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing the Acquisition or Disposal of Assets by Public Companies issued by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan.</p>	In accordance with change of competent authority's name to amend.
<p>Article 3: Appraisal proceduresIn addition, when the amount of a transaction reaches 20 percent of paid-in capital or NT\$300 million or more,.....This requirement does not apply, however, to publicly quoted prices of securities that have an active market or that are subject to the Executive Yuan Financial Supervisory Commission's Interpretation concerning the Article 10 proviso in the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.</p>	<p>Article 3: Appraisal proceduresIn addition, when the amount of a transaction reaches 20 percent of paid-in capital or NT\$300 million or more,.....This requirement does not apply, however, to publicly quoted prices of securities that have an active market or that are subject to the Executive Yuan Financial Supervisory Commission's Interpretation concerning the Article 10 proviso in the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.</p>	The same as above.
<p>Article 10: Procedures for handling appraised prices lower than the proposed transaction price (2) When the Corporation sets aside a special reserve under the preceding paragraph, it may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium,</p>	<p>Article 10: Procedures for handling appraised prices lower than the proposed transaction price (2) When the Corporation sets aside a special reserve under the preceding paragraph, it may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a</p>	The same as above.

<p>or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence to confirm there was nothing unreasonable in the transaction, and the Financial Supervisory Commission—of—the Executive Yuan has given its consent.</p>	<p>premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence to confirm there was nothing unreasonable in the transaction, and the Financial Supervisory Commission of the Executive Yuan has given its consent.</p>	
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