



## **Board of Directors Meeting Management**

### **董事會議事運作管理辦法**

**Doc. No.: CM-IM-13**

**Version: v1.1**

**Effective Date: 15 April 2015**

**Amended by the Board of Directors: 18<sup>th</sup> March 2020**



## **I. Basis for the adoption of these Rules**

In order to help the organization to establish a corporate governance structure sufficient for ensuring the full exercise of shareholders' rights, the Procedure for Board of Directors Meeting ("Procedure") is made pursuant to Regulations Governing Establishment of Internal Control Systems by Public Companies. ("Regulation").

## **II. Scope of these Rules**

The procedure applies to the main agenda items, operational procedures, required content of meeting minutes, public announcements, and other compliance requirements for board meetings.

## **III. Risk**

Corporate governance may not function effectively if the procedure is not followed by the board of directors meeting.

## **IV. Control objective**

1. A board of directors shall meet at least quarterly and an attendance book shall be made ready for signature by directors attending the meeting and thereafter made available for future reference.
2. The reasons for calling a board of directors meeting shall be notified to each director and supervisor at least seven days in advance.
3. Minutes shall be prepared of the discussions at board of directors meetings; the meeting minutes shall be retained in the file
4. A copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting.

## **V. Policy**

1. **Convening and notice of board meetings**
  - (1) A board of directors shall meet at least quarterly.
  - (2) The reasons for calling a board of directors meeting shall be notified to each director and supervisor at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The notice may be effected by means of electronic transmission, after obtaining prior consent from the recipients thereof.
  - (3) All matters set out in the subparagraphs of Article 7, paragraph 1, of "Regulations Governing Procedure for Board of Directors Meetings of Public Companies", which are stated in paragraph 1 of Article 5 in the Procedure, shall be specified in the notice of the reasons for calling a board of directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.
2. **Principles for determining the place and time of a board meeting**

A board of directors meeting shall be held at the location and during the business hours of the company, or at a place and time convenient to all directors and suitable for holding such a meeting.
3. **Meeting notification and meeting materials**
  - (1) The board of directors of a company shall appoint a designated group of people responsible for the board meetings.
  - (2) The designated group of people shall prepare agenda items for board of directors meetings and provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.
  - (3) A director of the opinion that the pre-meeting materials provided are insufficiently comprehensive may request the agenda working group to supplement the materials. If a



director is of the opinion that materials concerning any proposal are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the board of directors.

**4. Agenda items**

Agenda items for regular board of directors meetings shall include at least the following:

- (1) Reports:
  - a. Minutes of the last meeting and actions arising.
  - b. Reporting on important financial and business matters.
  - c. Reporting on internal audit activities.
  - d. Other important matters to be reported.
- (2) Discussions:
  - a. Items discussed and continued from the last meeting.
  - b. Items for discussion at this meeting.
- (3) Extraordinary motions.

**5. Matters requiring discussion at a board meeting**

- (1) A company shall submit the following items for discussion by the board of directors:
  - a. Corporate business plan.
  - b. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA).
  - c. Adoption or amendment of an internal control system.
  - d. Adoption or amendment of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
  - e. The offering, issuance, or private placement of any equity-type securities.
  - f. The appointment or discharge of a financial, accounting, or internal audit officer.
  - g. Appointment, dismissal or remuneration of the CPA.
  - h. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.
  - i. Any matter required by any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the Financial Supervisory Commission (the "FSC").
- (2) The term "related party" in subparagraph h 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 any 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. (NTD100 million is approximately equal to USD3.333 million at a conversion rate of NTD30.00 to USD1.00.)
- (3) 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.
- (4) For foreign companies whose stock has no par value or a par value other than NTD10, the "5 percent of paid-in capital" in paragraph 2 above shall be calculated instead as 2.5 percent of shareholder equity.



- (5) If a company has an independent director or directors, each independent director shall attend in person any meeting concerning a matter that requires a resolution by the board of directors under Article 14-3 of the Securities and Exchange Act<sup>1</sup>, or shall appoint another independent director to attend as his or her proxy. If an independent director objects to or expresses reservations about the matter, it shall be recorded in the board meeting minutes; an independent director intending to express objection or reservations but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.
6. **Principles with respect to the delegation of powers by the board**

With the exception of matters required to be discussed at a board meeting under Point 5, 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 Corporation's articles of incorporation, the levels of such delegation and the content or matters it covers shall be definite and specific, and report the action taken to the board of directors.
7. **Preparation of attendance book and other documents; attendance by proxy**
  - (1) When a meeting of the board of directors is held, an attendance book shall be made ready for signature by directors attending the meeting and thereafter made available for future reference.
  - (2) All board directors shall attend board meetings in person; if attendance in person is not possible, they may, pursuant to the company's articles of incorporation, appoint another director to attend as their proxy. Attendance via tele-conference or video-conference is deemed as attendance in person.
  - (3) A director appointing another director to attend a board meeting in his or her place shall in each case give to that director a written proxy stating the scope of authorization with respect to the reasons for meeting.
  - (4) A proxy under paragraph 2 may accept a proxy from one person only.
8. **Chair and acting chair of a board meeting**
  - (1) If a meeting of the board of directors is called by the chairperson of the board, the meeting shall be chaired by the chairperson. However, the first meeting of each newly elected board of directors shall be called and chaired by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the directors were elected; if there are two or more directors so entitled to call the meeting, they shall choose one person by and from among themselves to do so.
  - (2) According to Article 203, paragraph 4, or Article 203-1, paragraph 3 of the Company Act, if a meeting of the board of directors is convened by the majority or more of the directors

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<sup>1</sup> Article 14-3 of the Securities and Exchange Act states that –

“When a company has selected independent directors, then the following matters shall be submitted to the board of directors for approval by resolution unless approval has been obtained from the Financial Supervisory Commission:

1. Adoption or amendment of an internal control system.
2. Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.
5. A material monetary loan, endorsement, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
8. The appointment or discharge of a financial, accounting, or internal auditing officer.
9. Any other material matter so required by the Financial Supervisory Commission.”



on their own, the directors shall elect from among themselves a chairman of the board of directors.

- (3) When the chairperson of the board is on leave or for any reason is unable to exercise the powers of the chairperson, the vice chairperson shall do so in place of the chairperson, or, if there is no vice chairperson or the vice chairperson also is on leave or for any reason is unable to act, by a managing director designated by the chairperson, or, if there is no managing director, by a director designated thereby, or, if the chairperson does not make such a designation, by a managing director or director elected by and from among themselves.

**9. The holding of a board meetings**

- (1) When holding a meeting of the board of directors, a company may, as necessary for the agenda items of the meeting, notify non-director officers from relevant departments to attend the meeting as nonvoting participants.
- (2) When necessary, the company may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants.
- (3) Chairman of the Board of Directors meeting shall declare commencement of the meeting when it is time for meeting and over half of the directors are present. When it is time for meeting, but over half of all directors have not shown up, the chairman may declare postponement of the meeting. Two postponements are allowed, and if present directors are still less than half after two postponements, the chairman may re-convene the meeting according to the procedure specified in Point 1, paragraph 2 of these Rules.
- (4) The term "all board directors" as used in the preceding paragraph shall be calculated as the number of directors then in office.

**10. Discussion of proposals**

- (1) A board of directors meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of directors present at the meeting.
- (2) The meeting chair may not declare the meeting closed without the approval of a majority of directors present at the meeting.
- (3) If at any time during the course of a board meeting the directors sitting at the meeting are not more than half of the directors present at the meeting, then upon motion by the directors sitting at the meeting, the chair shall declare a suspension of meeting, in which case Point 9, paragraph 3 of these Rules shall apply mutatis mutandis.

**11. Voting**

- (1) When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.
- (2) When a proposal comes to a vote at a board of directors meeting, if the chair puts the matter before all directors present at the meeting and none voices an objection, the matter is deemed approved.
- (3) Voting may be done in one of the following ways at the chairman's choice:
  - a. Show of hands or vote by voting machine
  - b. Vote by roll call
  - c. Vote by ballot
  - d. A voting method at the Company's choice

- (4) All present directors as mentioned in the paragraph 2 do not include the directors who should not exercise their voting right pursuant to Point 12, paragraph 2 of these Rules.
- (5) For voting of a proposal, there shall be over half of the directors present in the meeting, and over half of the present directors voting for the proposal, unless otherwise stipulated by the Company Act, other laws.
- (6) When there is an amendment or alternative to the original proposal, the chairman may set the priority of voting together with the original proposal. If any one of these proposals is adopted, the others are deemed rejected, and no voting is needed.
- (7) Results of the voting shall be reported on the spot, and shall be kept in record.

**12. Conflict of interests**

- (1) If an interested party relationship exists between any director, or a juristic person the director represents, and any agenda item, and such relationship is likely to prejudice the interests of the company, the director may state opinions and answer questions but may not participate in discussion of or voting on that agenda item, and shall recuse themselves during discussion of and voting on that item, and may not act as proxy of another director to exercise voting rights on that matter. Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.
- (2) In the event where a director is not entitled to exercise his/her voting right, the Board of Directors shall make resolution according to Paragraph 2 of Article 180 when Paragraph 3 of Article 206 of the Company Act is applicable.

**13. Meeting minutes and sign-in matters**

- (1) Minutes shall be prepared of the discussions at board of directors meetings; the meeting minutes shall record the following:
  - a. Session (or year), time, and place of meeting.
  - b. Name of the meeting chair.
  - c. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
  - d. Names and titles of those attending the meeting as nonvoting participants.
  - e. Name of minutes taker.
  - f. Matters reported on.
  - g. Agenda items: specify the resolution method and result for each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others at the meeting that has been included in records or stated in writing, and any opinion issued in writing by an independent director under Point 5, paragraph 5.
  - h. Extraordinary motions: specify the name of the mover, the resolution method and result for each motion, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others at the meeting that has been included in records or stated in writing.
  - i. Other matters required to be recorded.
- (2) Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the FSC:



- a. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.
    - b. If the company has an audit committee, any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.
  - (3) The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the existence of the company.
  - (4) The minutes of a board of directors meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting and well preserved as important company records during the existence of the company.
  - (5) The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.
- 14. Documentation of a board meeting by audio or video**
- (1) A company shall record on audio or video tape the entire proceedings of a board of directors meeting, and preserve the recordings for at least five years, in electronic form or otherwise.
  - (2) If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of a board of directors meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.
  - (3) Where a board of directors meeting is held via tele-conference or video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of the company.
- 15. Compliance with Cayman Islands Laws**
- Notwithstanding any provision to the contrary herein, any laws and regulations of any jurisdiction other than the laws of the Cayman Islands and any procedural rule set out herein shall apply to the maximum extent permitted under the laws of the Cayman Islands and the Law.
- 16. Supplementary provisions**
- Formulation of these Rules of Procedure shall be approved by the Company's Board of Directors, and be reported to the shareholders' meeting. Any amendment in the future may be resolved by the Board of Directors upon authorization.



## 一、目的

為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，援依公開發行公司建立內部控制制度處理準則訂定本辦法，以資遵循。

## 二、適用範圍

本程序適用於本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項。

## 三、風險評估

公司未召開董事會議，恐有重大事項未經董事會議同意即被執行之風險。

## 四、控制重點

1. 公司應依法規定及業務需要至少每季召開一次，並設有簽名簿，累計出席率；董事如委託其他董事代理出席時，應於每次出具委託書，並列舉授權範圍。
2. 非臨時召開時，應於七日前通知相關董事。
3. 董事會議事錄應依規定詳實記載並適當保存於本公司。
4. 董事會議事錄應於會議後二十日內分送各董事與監察人。

## 五、作業辦法

### 1. 董事會召集及會議通知

- (1) 本公司董事會應至少每季召開一次。
- (2) 本公司董事會之召集，應載明召集事由，於七日前通知所有董事；但有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。
- (3) 「公開發行公司董事會議事辦法」第七條第一項各款之事項（列述於本程序第五條第一項），除有突發緊急情事或正當理由外，應在召集事由中列舉，且不得以臨時動議提出。

### 2. 董事會開會地點及時間之原則

本公司董事會召開之地點與時間，應於公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

### 3. 議事事務單位

- (1) 本公司董事會應指定辦理議事事務單位。
- (2) 本公司董事會議事事務單位應負責擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。
- (3) 董事如認為會議資料不充分，得向董事會議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期討論。

### 4. 議事內容

本公司定期性董事會之議事內容，至少包括下列事項：

- (1) 報告事項：

- a. 上次會議紀錄及執行情形；
- b. 重要財務業務報告；
- c. 內部稽核業務報告；及
- d. 其他重要報告事項。

(2) 討論事項：

- a. 上次會議保留之討論事項；及
- b. 本次會議預定討論事項。

(3) 臨時動議。

**5. 應經董事會討論事項**

- (1) 下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：
  - a. 公司之營運計畫。
  - b. 年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。
  - c. 訂定或修正內部控制制度。
  - d. 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程序。
  - e. 募集、發行或私募具有股權性質之有價證券。
  - f. 財務、會計或內部稽核主管之任免。
  - g. 簽證會計師之委任、解任或報酬。
  - h. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。
  - i. 其他依法令或本章程規定應由股東會決議或提董事會之事項或主管機關(中華民國金融監督管理委員會)規定之重大事項。
- (2) 前項第 h 款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。
- (3) 前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。
- (4) 外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。
- (5) 獨立董事對於依證券交易法第十四條之三<sup>2</sup>應經董事會決議之事項，應親自出席

<sup>2</sup>已依前條第一項規定選任獨立董事之公司，除經金融監督管理委員會核准者外，下列事項應提董事會決議通過：

- 一、依第十四條之一規定訂定或修正內部控制制度。
- 二、依第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 三、涉及董事或監察人自身利害關係之事項。
- 四、重大之資產或衍生性商品交易。
- 五、重大之資金貸與、背書或提供保證。
- 六、募集、發行或私募具有股權性質之有價證券。

或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

## 6. 董事會之授權

除本作業第5點第1項應提本公司董事會討論事項外，董事會依適用之法令或本章程規定，授權執行之層級、內容等事項，應具體明確。

## 7. 簽名簿等文件備置及董事之委託出席

- (1) 召開本公司董事會時，應備置簽名簿供出席董事簽到，以供查考。
- (2) 董事應親自出席董事會，如不能親自出席，得依本公司章程規定以視訊參與會議或委託其他董事代理出席；如以視訊參與會議者，視為親自出席。
- (3) 董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。
- (4) 第二項之代理人，以受一人之委託為限。

## 8. 董事會主席及代理人

- (1) 本公司董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
- (2) 依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。
- (3) 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

## 9. 董事會參考資料，列席人員與召開董事會

- (1) 召開董事會，得視議案內容通知相關部門或子公司之人員列席。
- (2) 必要時，得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。
- (3) 董事會之主席於已屆開會時間並有達過半數之董事出席時，應即宣布開會。已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第1點第2項規定之程序重新召集。
- (4) 此所稱全體董事，以實際在任者計算之。

## 10. 議案討論

- (1) 本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意

七、簽證會計師之委任、解任或報酬。

八、財務、會計或內部稽核主管之任免。

九、其他經金融監督管理管員規定之重大事項。

者，得變更之。

- (2) 非經出席董事過半數同意者，主席不得逕行宣布散會。
- (3) 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第 9 點第 3 項規定之程序重新召集。

## 11. 表決

- (1) 主席對於董事會議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。
- (2) 本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。
- (3) 表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：
  - a. 舉手表決或投票器表決。
  - b. 唱名表決。
  - c. 投票表決；或
  - d. 董事會自行選用之表決方式。
- (4) 前述第 2 項所稱出席董事全體不包括依第 12 點第 2 項規定不得行使表決權之董事。
- (5) 本公司董事會議案之決議，除證券交易法及公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。
- (6) 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。
- (7) 表決之結果，應當場報告，並做成紀錄。

## 12. 董事利益衝突之迴避

- (1) 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予以迴避，並不得代理其他董事行使其表決權。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。
- (2) 前項不得行使表決權之董事，不算入已出席董事人數。

## 13. 會議紀錄及簽署事項

- (1) 本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：
  - a. 會議屆次（或年次）及時間地點。
  - b. 主席之姓名。
  - c. 董事出席狀況，包括出席、請假及缺席者之姓名與人數。
  - d. 列席者之姓名及職稱。

- e. 記錄之姓名。
  - f. 報告事項。
  - g. 討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第 1 項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依本規則第 5 點第 5 項規定出具之書面意見。
  - h. 臨時動議：提案人姓名、議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第 1 項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。
  - i. 其他應記載事項。
- (2) 本公司股票辦理公開發行後，董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於中華民國金融監督管理委員會指定之公開資訊觀測站辦理公告申報：
- a. 獨立董事有反對或保留意見且有紀錄或書面聲明。
  - b. 未經審計委員會通過之事項，而經全體董事三分之二以上同意通過。
- (3) 董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。
- (4) 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事及監察人，並應列入本公司重要檔案，於本公司存續期間妥善保存。
- (5) 第 1 項議事錄之製作及分發得以電子方式為之。

#### 14. 董事會開會過程錄音或錄影之存證

- (1) 本公司董事會之開會過程，應全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。
- (2) 前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。
- (3) 以視訊會議召開董事會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

#### 15. 遵守開曼群島法令

儘管本作業有任何相反之規定，任何開曼群島以外司法管轄區為之法令或規定，及本作業中之任何議事程序規範，於開曼群島法令及公司法最大範圍之許可下，應有適用。

#### 16. 增補條款

本作業之訂定應經本公司董事會同意，並提股東會報告。未來如有修正應經本公司董事會同意後施行。