



股票代碼
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昇達科技股份有限公司
民國一百一十三年股東常會
議事手冊

日期：中華民國一百一十三年六月十九日（星期三）

地點：基隆市七堵區工建路1號（本公司）

會議召開方式:實體召開

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壹、開會程序

昇達科技股份有限公司

一百一十三年股東常會開會程序

一、宣布開會

二、主席致詞

三、報告事項

四、承認事項

五、討論事項

六、臨時動議

七、散會

貳、開會議程

昇達科技股份有限公司

一一三年股東常會議程

時間：中華民國一一三年六月十九日(星期三)上午九時整

地點：基隆市七堵區工建路1號（本公司）

一、宣佈開會

二、主席致詞

三、報告事項

(一) 一一二年度營業報告。

(二) 審計委員會審查一一二年度決算表冊報告。

(三) 一一二年度員工酬勞及董事酬勞分派情形報告。

(四) 一一二年度盈餘分配現金股利情形報告。

(五) 修訂「董事會議事規範」部分條文報告。

(六) 本公司審計委員會就本公司間接透過UMT HOLDINGS (SAMOA) LIMITED全資(100%)持有之子公司UMT Holdings (Cayman) Limited擬與本公司直接及間接持有合計55.59%之孫公司Radiation Technology, Inc.芮特科技股份有限公司進行反式三角合併之審議結果報告。

四、承認事項

(一) 承認一一二年度營業報告書及決算表冊案。

(二) 承認一一二年度盈餘分配案。

五、討論事項

(一) 討論本公司之子公司進行反式三角合併案。

(二) 討論修訂「資金貸與及背書保證作業程序」部分條文案。

六、臨時動議

七、散會

一、報告事項

第一案：一一二年度營業報告，報請 公鑑。

說明：本公司一一二年度營業報告書，請參閱本手冊第8至11頁，附件一。

第二案：審計委員會審查一一二年度決算表冊報告，報請 公鑑。

說明：審計委員會審查報告書，請參閱本手冊第12頁，附件二。

第三案：一一二年度員工酬勞及董事酬勞分派情形報告，報請 公鑑。

說明：

1. 本公司一一二年度員工酬勞及董事酬勞，業經民國一一三年三月二十七日董事會決議通過。
2. 員工酬勞8.00%計新臺幣20,641,468元與董事酬勞2.02%計新臺幣5,222,698元，均以現金方式發放。

第四案：一一二年度盈餘分配現金股利情形報告，報請 公鑑。

說明：

- 1、本案係依據公司章程第二十一條之一條規定，授權經董事會以特別決議將應分派股息及紅利之全部或一部以發放現金之方式為之，並報告股東會。
- 2、擬配發現金股利每股新台幣3.36102753元（計算至元為止，元以下捨去，其畸零款合計數計入本公司其他收入），計現金股利新臺幣213,874,490元。
- 3、本案業經董事會決議通過並授權董事長訂定配息基準日、發放日及其他相關事宜；嗣後如因本公司配息基準日之流通在外股數變動，致配息率發生變動時，擬授權董事長全權處理之。
4. 一一二年度盈餘分配表請參閱本手冊第13頁，附件三。

第五案：修訂「董事會議事規範」部分條文報告，報請 公鑑。

說明：

1. 依據中華民國113年1月16日證櫃監字第1130050875號函令，修正本公司「董事會議事規範」部分條文。

2. 「董事會議事規範」修正前後條文對照表，請參閱本手冊第14頁，附件四。

第六案：本公司審計委員會就本公司間接透過 UMT HOLDINGS (SAMOA) LIMITED 全資(100%)持有之子公司 UMT Holdings (Cayman) Limited 擬與本公司直接及間接持有合計 55.59%之孫公司 Radiation Technology, Inc. 芮特科技股份有限公司進行反式三角合併之審議結果報告，報請 公鑑。

說 明：審計委員會審議報告書請參閱本手冊第 15 頁，附件五。

二、承認事項

第一案：董事會提

案由：一一二年度營業報告書及決算表冊案，敬請 承認。

說明：

1. 一一二年度財務報表（含合併財務報表）已編製完竣，業經民國一一三年三月十三日董事會審議通過後，並經勤業眾信聯合會計師事務所黃秀椿、莊碧玉會計師出具書面查核報告，併同營業報告書，經審計委員會審查完竣。
2. 營業報告書、會計師查核報告書及財務報表，請參閱本手冊第8至11頁，16至39頁，附件一、六至七。

決議：

第二案：董事會提

案由：一一二年度盈餘分配案，敬請 承認。

說明：

1. 本公司一一二年度稅後純益為新臺幣200,110,205元，依本公司章程規定，提撥法定盈餘公積新臺幣20,407,360元，餘依公司章程規定分配之。
2. 一一二年度盈餘分配案，按本公司112年3月15日流通在外普通股股數計算，每股擬配發現金股利新臺幣3.36102753元（計算至元為止，元以下捨去，其畸零款合計數計入本公司其他收入），計新臺幣213,874,490元。
3. 本案經董事會決議通過後，授權董事長另訂除息基準日、發放日及其他相關事宜。
4. 嗣後如因員工認股權憑證之認股權利行使或其他原因，造成本公司配息基準日之流通在外股數變動致配息率發生變動時，擬提股東會授權董事長全權處理之。
5. 一一二年度盈餘分配表請參閱本手冊第13頁，附件三。

決議：

三、討論事項

第一案：董事會提

案由：討論本公司之子公司進行反式三角合併案，提請 討論。

說明：

1. 因應集團營運之需求，為追求永續經營及發展，期能採取更靈活的發展策略，調整內部營運架構及規劃未來營運發展方向，本公司間接透過UMT HOLDINGS (SAMOA) LIMITED（下稱「UMT」）全資（100%）持有之子公司UMT Holdings (Cay man) Limited（係依英屬開曼群島法律組織設立；下稱「合併子公司」）擬與本公司直接及間接持有合計55.59%之孫公司Radiation Technology, Inc. 芮特科技股份有限公司（下稱「芮特科技」）進行反式三角合併（下稱「本合併案」），自本合併案生效之時點起，由合併子公司作為消滅公司，芮特科技作為存續公司，成為UMT全資（100%）持有之子公司並承擔及取得合併子公司所有承諾、資產及負債；本合併案之合併契約暨合併計畫稿本，請參閱本手冊第40至123頁，附件八。
2. 依據企業併購法第6條規定，本公司董事會決議併購事項前，應由審計委員會就併購事項計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會。審計委員會進行前揭事項之審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。
3. 本合併案業經審計委員會於113年3月5日決議委請國富浩華聯合會計師事務所邱繼盛會計師作為獨立專家，就合併對價提供合理性意見。除合併契約暨合併計畫另有規定外，本合併案將由UMT按每一股芮特科技普通股股份新台幣53.8元支付合併對價，獨立專家出具之合理性意見，請參閱本手冊第124至140頁，附件九。
4. 本合併案之合併基準日暫訂為113年10月18日，並擬授權UMT視公司營運狀況或主管機關要求，全權處理或修正有關本合併案之具體時間。
5. 擬授權UMT辦理本合併案之相關事務，包括但不限於協商、調整、簽署、執行及交付相關文件及合約（包括但不限於合併契約暨合併計畫）、聲明書、承諾及其他文件，以及相關必要事務

之處理。有關本合併案之送件具體時間，亦授權UMT視公司營運狀況或主管機關要求全權處理或修正之。

6. 本案業經113年3月13日審計委員會審議通過，並經同日董事會決議通過後，提請113年股東常會同意。
7. 陳淑敏董事長目前持有芮特科技0.14%之股份、郭俊良董事目前持有芮特科技1.13%之股份及吳東義董事目前擔任芮特科技之董事，鑑於(1)本合併案之公平性、合理性業已依規定取得獨立專家出具之合理性意見書，並經審計委員會進行審議，已可確保本合併案對價之公平及合理性；且(2)芮特科技私有化有助於集團追求永續經營及發展所需，能採取更靈活的發展策略，調整內部營運架構及規劃未來營運發展方向，故前述董事如參與本公司董事會對於本合併案討論及表決，尚無有害於公司利益之虞，且董事長「陳淑敏」、董事「郭俊良」及董事「吳東義」於本公司董事會討論時贊成本合併案。

決 議：

第二案：董事會提

案 由：討論修訂「資金貸與及背書保證作業程序」部分條文案，提請 討論。

說 明：

1. 為符合法令條文精神，擬修訂本公司「資金貸與及背書保證作業程序」部分條文。
2. 「資金貸與及背書保證作業程序」修正前後條文對照表，請參閱本手冊第141頁，附件十。

決 議：

臨時動議

散會

參、附件

附件一

一一二年度營業報告書

各位股東女士、先生：

茲就 112 年營業成果與 113 年營運展望歸納整理說明如下：

112 年度營業結果

摘要整理 112 年度所達成的具體成果如下：

- (一) 順利擴增低軌道衛星通訊客戶群並通過衛星酬載元件之認證與量產交貨。
- (二) 導入精密機台與充實高規格檢驗設備使產品規格再升級。
- (三) 完成東南亞設廠規劃，有助於增進客戶間的合作廣度、承接訂單增長的需求。

茲就 112 年度之營運相關數據彙整說明如下：

(一) 營業計畫實施成果

昇達科 112 年度合併營收 1,585,208 仟元，較 111 年度 1,837,665 仟元，減少 13.74%。合併稅後純益為 241,327 仟元，較 111 年度 324,570 仟元，減少 25.65%。

(二) 預算執行情形

本公司 112 年度並未公開財務預測，當年度集團營運狀況如下表列：

單位：新台幣仟元

項目	金額	%
營業收入	1,585,208	100
營業成本	944,081	59
營業毛利	641,127	41
營業費用	438,658	28
營業淨利	202,469	13
稅前純益	299,266	19
稅後純益	241,327	15

(三) 財務收支及獲利能力分析(合併財務報表)

分 析 項 目		112 年度	111 年度
財 務 結 構	負債占資產比率	27.56	30.84
	長期資金占不動產、廠房及設備比率	273.29	271.90
償 債 能 力	流動比率	245.11	222.54
	速動比率	223.65	196.59
	利息保障倍數	4663.40	8985.27
獲 利 能 力	資產報酬率	7.20	9.41
	權益報酬率	9.95	13.62
	占實收資本比率	營業利益	47.05
		稅前純益	66.94
	純益率	15.22	17.66
	每股盈餘(元)	3.20	4.36

比較 112 與 111 年度，公司在財務結構與償債能力指標上，仍維持與過去長期穩健的財務體質不變。

(四) 研究發展狀況(合併財務報表)

本公司 112 年度研究發展支出主要重點在於因應新一代通訊效率與品質需求，而持續進行相關衛星通訊產品、5G 與物聯網等相關產品的設計開發與軟硬體投資，同時配合客戶與市場需求，開發新一代的產品應用為主。相關研究發展支出整理如下表：

年度 項目	112 年度	111 年度
研究發展費用	150,632	150,911
營 業 收 入	1,585,208	1,837,665
比 率 (%)	9.50	8.21

113 年度營業計畫概要

113 年度仍將延續過去所累積的成果，除繼續深耕既有客戶、並持續開發新客戶外，同時也將著重於下列營運要項的執行，冀望得以建立永續經營的深厚根基：

（一）經營方針及重要產銷政策

1. 擴大東南亞產能規模並與客戶建立長期的穩定合作：

為因應低軌道衛星通訊產業前景所帶起廣大商機的產能需求，以及滿足客戶在地緣性競爭所要求的風險分散，今年將是落實先前規劃擴展東南亞產能的執行年度，這方面的規劃也將善用東南亞國家的租稅優惠，達到更好的稅務效益，而未來所涵蓋的產品也會逐年擴增，將子公司的合適產品也具有產能擴增的彈性與成本優化的效果，使集團中的相關企業同樣受惠於此項規劃，而能藉由競爭力的再次提升，建立與客戶端更長遠的合作優勢，以推升公司整體的營運績效。

2. 擴增低軌道衛星通訊產業需求之產品廣度以持續提升營收規模：

隨著低軌道衛星通訊客戶群的逐年擴增，以及相關產品所開發的成果亦漸豐碩，因此接下來更可善用這樣的根基，來擴大與各個客戶的合作廣度，並可再由產業新參與者的需求，提供成熟運用經驗的產品協助客戶縮短開發摸索期，快速獲得客戶所倚賴並成為長期發展所需的合作夥伴，進而使公司在低軌道衛星通訊應用領域扮演關鍵角色，並在營收規模上獲得持續性的增長動能、持續提升營收規模。

3. 善用產能優化製造成本以提升獲利率：

預期在產能擴增過程中，善用規模經濟與製程優化可以帶來更具競爭力的生產成本，再加上去年度已經在製程自動化與良率管控上獲得不錯的成效，今年度在加以延伸當可以使更多元的產品受惠，且相關成果還可複製到不同的製造基地比照運用，讓成本優化效益加以擴增，以達到提升公司整體獲利率的更佳效果。

（二）預期銷售數量及依據

以客觀條件進行觀察，銷售數量係依據市場需求與發展趨勢、客戶營運狀況及公司目前接單情形而定。而無線通信的智慧生活願景及5G搭配衛星通訊在物聯網時代的應用所趨，產業前景仍可以高度樂觀來預期，尤其低軌道衛星通訊應用將為整體產業發展帶動起高度的成長，對提供低軌道衛星通訊關鍵元件的昇達科而言，當可繼續保持競爭優勢與強化客戶網絡。

外部競爭環境、法規環境及總體經營環境之影響

整體而言，在外部競爭環境、法規環境與總體經營環境上雖然每年多少都有些許不同，但在同樣面對全球地緣性競爭加劇、國際原物料持續上揚的經營環境，對於客戶基礎穩固與獲利穩健的公司有競爭力上的優勢，而昇達科正具備這樣的基礎，因此對於公司營運前景仍持正向看待。

未來發展策略

隨著衛星製造技術的持續提升，特別是低軌道衛星通訊的創新發展，創造出不同於傳統高軌道衛星的應用價值，加上衛星發射成本的快速下降，如共乘、中大型衛星載具等創新服務，持續促進全球衛星發射數量的大幅擴增。以2022

年全球運行中的 7,316 顆衛星來看，商業通訊為應用佔比已達到 63%，主要來自物聯網、機聯網等應用商機，伴隨全球運行中衛星的快速增加，也會帶動衛星終端設備的發展，讓使用者在移動中使用衛星訊號，不同衛星間訊號快速地切換，達到無縫接軌的通訊韌性。由這樣的發展趨勢來看，足見低軌道衛星通訊將帶起一波長期且廣大的商機，這也可以由近幾年在美國華盛頓特區所舉辦衛星通訊展的熱絡程度逐年擴增得到印證。而昇達科不僅是連續多年均參與此項展會，今年度所展示的規模與參與人數也是歷年之最，所展示的多款衛星通訊元件，在展會期間並與多家業者進行深入的交流，預期對於日後拓展商機有相當助益。而因應全球地緣性的競爭環境，昇達科亦已有完備的因應規劃，可以滿足客戶地緣性風險的分散需求並兼顧產能擴增之需，相信對於增進與客戶的合作廣度可以產生加乘效果。自本公司設立以來一直秉持著『穩健踏實、專注聚焦、精益求精』的態度並獲得客戶滿意所肯定，未來昇達科仍將延續此項精神與客戶、供應商等合作夥伴一同努力，以期實踐昇達科成為『無線通訊產業最值得仰賴的元件供應商』之使命，並為股東創造價值、提供員工可發揮潛能的舞台，善盡企業社會責任並繼續發揮企業價值而努力。

最後，謹代表公司全體員工感謝所有股東對昇達科的支持與鼓勵，並致上最誠摯的謝意。

敬祝 各位股東、客戶、員工們

身體健康、事業順利

董事長：陳淑敏



總經理：吳東義



會計主管：李樹影



昇達科技股份有限公司
審計委員會審查報告書

茲准

董事會造送本公司民國112年度個體/合併財務報表、營業報告書及盈餘分派議案等；其中財務報表俟經董事會委任勤業眾信聯合會計師事務所查核完竣，並出具查核報告書。

上述個體/合併財務報表、營業報告書及盈餘分派議案經本審計委員會審核認為尚無不符，爰依證券交易法第十四條之四及公司法第二百一十九條之規定，備具報告書，敬請 鑒察。

此致

昇達科技股份有限公司113年股東常會

審計委員會召集人：陳興義



中 華 民 國 1 1 3 年 3 月 2 7 日

昇達科技股份有限公司
一百一十二年度盈餘分配表

金額：新臺幣元

期初未分配盈餘	5,373,840
確定福利計畫之再衡量數認列於保留盈餘	121,783
因採用權益法之投資調整保留盈餘	(67,732)
處分透過其他綜合損益按公允價值衡量之權益工具投資，累積損益直接移轉至保留盈餘	(1,464,500)
加：本年度稅後淨利	200,110,205
調整後未分配盈餘	204,073,596
減：提列 10% 法定盈餘公積	(20,407,360)
加：迴轉特別盈餘公積	30,214,313
可供分配盈餘	213,880,549
分配項目：	
股東現金股利(每股配發新台幣約 3.36102753 元) (註 1)	213,874,490
期末未分配盈餘	6,059
附註： 註 1：上開每股盈餘實際配發比例得由董事長於配息基準日依登載於本公司普通股股東名簿之已發行且流通在外股數調整之。	

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



昇達科技股份有限公司

「董事會議事規範」修正條文對照表

修正後條文	現行條文	說明
第十二條 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。但未有過半數之董事出席時，主席得宣布<u>於當日</u>延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第三條第二項規定之程序重行召集，始得再行集會。	第十二條 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。但未有過半數之董事出席時，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，主席得依第三條第二項規定之程序重行召集，始得再行集會。	為避免董事會會議延長開會時間未確定引發爭議，爰明定出人數不足時，主席得宣布延後開會之時限以當日為限。
第十三條 本公司董事會應依會議通知所排定之議事程序進行，但經出席董事過半數同意者，得變更之。 非經出席董事過半數同意者，主席不得逕行宣布散會。 會議進行中，主席得酌定時間宣布休息或協商。 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，並準用前條第一項規定。 <u>董事會議事進行中，主席因故無法主持會議或未依第二項規定逕行宣布散會，其代理人之選任準用第十條第三項規定。</u>	第十三條 本公司董事會應依會議通知所排定之議事程序進行，但經出席董事過半數同意者，得變更之。 非經出席董事過半數同意者，主席不得逕行宣布散會。 會議進行中，主席得酌定時間宣布休息或協商。 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，並準用前條第一項規定。	考量實務，董事會議事進行中，主席因故無法主持會議或未依規定逕行宣布散會時，為避免影響董事會運作，爰增訂第五項，明定代理人選任方式準用第十條第三項規定，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。

昇達科技股份有限公司

審計委員會審議報告書

審計委員會就本公司間接透過 UMT HOLDINGS (SAMOA) LIMITED 全資（100%）持有之子公司 UMT Holdings (Cayman) Limited 與本公司直接及間接持有合計 55.59%之孫公司芮特科技股份有限公司進行反式三角合併審議本次併購計畫、交易公平性與合理性，經本審計委員會審議完竣，認為尚屬允當，爰依照企業併購法第 6 條之規定報告如上，敬請 鑒核。

此 致

昇達科技股份有限公司

董事會/一一三年股東常會

審計委員會召集人：陳興義

陳興義

中 華 民 國 一 一 三 年 三 月 十 三 日

會計師查核報告

昇達科技股份有限公司 公鑒：

查核意見

昇達科技股份有限公司民國 112 年及 111 年 12 月 31 日之個體資產負債表，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之個體綜合損益表、個體權益變動表、個體現金流量表以及個體財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開個體財務報表在所有重大方面係依照證券發行人財務報告編製準則編製，足以允當表達昇達科技股份有限公司民國 112 年及 111 年 12 月 31 日之個體財務狀況，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之個體財務績效及個體現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核個體財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與昇達科技股份有限公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對昇達科技股份有限公司民國 112 年度個體財務報表之查核最為重要之事項。該等事項已於查核個體財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對昇達科技股份有限公司民國 112 年度個體財務報表之關鍵查核事項敘明如下：

特定客戶銷貨收入認列真實性

昇達科技股份有限公司民國 112 年度之營業收入較去年同期下降，惟來自特定客戶之營業收入較去年同期具顯著成長，且該等客戶交易金額對整體營業收入係屬重大，因此將對該等特定客戶銷貨收入認列真實性考量為關鍵查核事項。

與銷貨收入認列相關會計政策暨攸關揭露資訊，請參閱個體財務報表附註四。

本會計師對於上開所述之特定客戶銷貨收入認列之真實性已執行主要查核程序如下：

1. 瞭解及抽樣測試銷貨交易收入認列之真實性相關之主要內部控制制度設計與執行之有效性。
2. 針對特定客戶抽核原始訂單、出貨單及發票等原始憑證，覆核相關交易表單是否齊備及檢視公司入帳及收款對象與金額與各表單是否相符。
3. 檢視特定客戶期後銷貨退回及折讓之發生情形，並發函確認年底應收帳款是否有異常情事。

管理階層與治理單位對財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則編製允當表達之個體財務報表，且維持與個體財務報表編製有關之必要內部控制，以確保個體財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製個體財務報表時，管理階層之責任亦包括評估昇達科技股份有限公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算昇達科技股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

昇達科技股份有限公司之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核個體財務報表之責任

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

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

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

6. 對於昇達科技股份有限公司內組成個體之財務資訊取得足夠及適切之查核證據，以對個體財務報表表示意見。本會計師負責查核案件之指導、監督及執行，並負責形成昇達科技股份有限公司查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對昇達科技股份有限公司民國 112 年度個體財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 黃 秀 椿

黃秀椿



會計師 莊 碧 玉

莊碧玉



證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

金融監督管理委員會核准文號
金管證審字第 1070323246 號

中 華 民 國 113 年 3 月 13 日

昇達科技股份有限公司

個體資產負債表

民國 112 年及 111 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	112年12月31日		111年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註四及六）	\$ 219,685	8	\$ 234,604	9
1110	透過損益按公允價值衡量之金融資產－流動（附註四及七）	194,609	7	221,789	8
1136	按攤銷後成本衡量之金融資產－流動（附註四、九及三十）	500	-	500	-
1170	應收帳款（附註四及十）	193,366	7	261,515	9
1180	應收帳款－關係人（附註四、十及二九）	2,958	-	2,715	-
1200	其他應收款（附註四及十）	637	-	1,457	-
1210	其他應收款－關係人（附註四、十及二九）	13,966	1	31,156	1
130X	存貨（附註四及十一）	64,753	2	80,565	3
1410	預付款項（附註十六）	8,759	-	7,564	-
1470	其他流動資產（附註十七）	26	-	1	-
11XX	流動資產總計	699,259	25	841,866	30
	非流動資產				
1510	透過損益按公允價值衡量之金融資產－非流動（附註四及七）	12,520	1	11,128	-
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動（附註四及八）	191,950	7	125,479	5
1550	採用權益法之投資（附註四及十二）	1,167,815	42	1,131,039	41
1600	不動產、廠房及設備（附註四、十三及三十）	647,132	24	625,003	22
1755	使用權資產（附註四及十四）	5,148	-	1,811	-
1821	無形資產（附註四及十五）	15,866	1	22,168	1
1840	遞延所得稅資產（附註四及二四）	5,317	-	3,975	-
1975	淨確定福利資產－非流動（附註四及二一）	1,016	-	1,886	-
1990	其他非流動資產（附註十七）	9,762	-	17,356	1
15XX	非流動資產總計	2,056,526	75	1,939,845	70
1XXX	資 產 總 計	\$ 2,755,785	100	\$ 2,781,711	100
代 碼	負 債 及 權 益				
	流動負債				
2100	短期借款（附註四、十八及三十）	\$ 400,000	14	\$ 530,000	19
2150	應付票據（附註十九）	49	-	58	-
2170	應付帳款（附註十九）	29,274	1	32,415	1
2180	應付帳款－關係人（附註十九及二九）	23,421	1	12,493	-
2200	其他應付款（附註四及二十）	106,539	4	128,573	5
2220	其他應付款－關係人（附註四及二九）	20,203	1	325	-
2230	本期所得稅負債（附註四及二四）	26,987	1	44,993	2
2280	租賃負債－流動（附註四及十四）	2,128	-	1,291	-
2399	其他流動負債（附註二十及二九）	21,250	1	6,994	-
21XX	流動負債總計	629,851	23	757,142	27
	非流動負債				
2570	遞延所得稅負債（附註四及二四）	64,588	2	55,854	2
2580	租賃負債－非流動（附註四及十四）	3,035	-	530	-
2645	存入保證金	6	-	6	-
25XX	非流動負債總計	67,629	2	56,390	2
2XXX	負債總計	697,480	25	813,532	29
	權益（附註四、八、十二、二一、二二、二四及二六）				
3110	普 通 股	629,312	23	621,586	22
3200	資本公積	855,139	31	820,898	30
	保留盈餘				
3310	法定盈餘公積	296,549	11	269,349	10
3320	特別盈餘公積	30,214	1	-	-
3350	未分配盈餘	204,075	7	286,560	10
3300	保留盈餘總計	530,838	19	555,909	20
3400	其他權益	43,016	2	(30,214)	(1)
3XXX	權益總計	2,058,305	75	1,968,179	71
	負 債 與 權 益 總 計	\$ 2,755,785	100	\$ 2,781,711	100

後附之附註係本個體財務報告之一部分。

董事長：陳淑敏

經理人：吳東義

會計主管：李樹影

昇達科技股份有限公司

個體綜合損益表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟
每股盈餘為元

代 碼		112年度		111年度	
		金	額 %	金	額 %
	營業收入（附註四及二九）				
4100	銷貨收入	\$ 725,019	99	\$ 832,152	99
4800	其他營業收入	<u>7,582</u>	<u>1</u>	<u>8,732</u>	<u>1</u>
4000	營業收入合計	732,601	100	840,884	100
	營業成本（附註四、十一、 二三及二九）				
5110	銷貨成本	361,072	49	405,632	48
5910	與子公司之未實現損失（利 益）（附註四）	232	-	(284)	-
5920	與子公司之已實現銷貨利益	<u>119</u>	<u>-</u>	<u>5</u>	<u>-</u>
5950	已實現營業毛利	<u>371,880</u>	<u>51</u>	<u>434,973</u>	<u>52</u>
	營業費用（附註四、十及二 三）				
6100	推銷費用	77,361	10	78,156	9
6200	管理費用	62,829	9	68,869	8
6300	研究發展費用	115,123	16	112,703	14
6450	預期信用（迴轉利益） 減損損失	(<u>442</u>)	<u>-</u>	<u>357</u>	<u>-</u>
6000	營業費用合計	<u>254,871</u>	<u>35</u>	<u>260,085</u>	<u>31</u>
6900	營業淨利	<u>117,009</u>	<u>16</u>	<u>174,888</u>	<u>21</u>
	營業外收入及支出（附註 四、二三及二九）				
7100	利息收入	5,328	1	1,066	-
7190	其他收入	42,902	6	41,373	5

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代 碼		112年度		111年度	
		金 額	%	金 額	%
7020	其他利益及損失	\$ 4,077	1	\$ 22,797	3
7050	財務成本	(6,224)	(1)	(3,733)	(1)
7060	採用權益法認列之子公司及關聯企業損益之份額	<u>69,062</u>	<u>9</u>	<u>94,057</u>	<u>11</u>
7000	營業外收入及支出合計	<u>115,145</u>	<u>16</u>	<u>155,560</u>	<u>18</u>
7900	繼續營業單位稅前淨利	232,154	32	330,448	39
7950	所得稅費用（附註四及二四）	(<u>32,043</u>)	(<u>5</u>)	(<u>59,448</u>)	(<u>7</u>)
8200	本年度淨利	<u>200,111</u>	<u>27</u>	<u>271,000</u>	<u>32</u>
	其他綜合損益				
	不重分類至損益之項目				
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益（附註四）	77,168	11	(85,315)	(10)
8330	採用權益法認列之子公司之其他綜合損益之份額（附註四）	(68)	-	1,226	-
8311	確定福利計畫之再衡量數（附註四及二一）	152	-	1,352	-
8349	與不重分類之項目相關之所得稅（附註四及二四）	(<u>30</u>)	<u>-</u>	(<u>271</u>)	<u>-</u>
8310		<u>77,222</u>	<u>11</u>	(<u>83,008</u>)	(<u>10</u>)

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代 碼		112年度		111年度	
		金	%	金	%
	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額（附註四）	(\$ 6,754)	(1)	\$ 24,778	3
8399	與可能重分類之項目相關之所得稅（附註四及二四）	1,351	-	(4,918)	-
8360		(5,403)	(1)	19,860	3
8300	其他綜合損益淨額	71,819	10	(63,148)	(7)
8500	本年度綜合損益總額	\$ 271,930	37	\$ 207,852	25
	每股盈餘（附註二五）				
	來自繼續營業單位				
9710	基 本	\$ 3.20		\$ 4.36	
9810	稀 釋	\$ 3.12		\$ 4.23	

後附之附註係本個體財務報告之一部分。

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影





昇達科技股份有限公司
個體權益變動表
民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

		資 本 公 積 (附 註 十 二 、 二 二 及 二 六)							保 留 盈 餘 (附 註 四 、 八 、 二 一 、 二 二 及 二 四)				其 他 權 益	權 益 總 額	
		股 本 (附 註 二 二 及 二 六)		股 票 發 行 溢 價	員 工 認 股 權	實 際 取 得 或 處 分 子 公 司 認 列 對 子 公 司 股 權 價 格 與 所 有 權 權 益 帳 面 價 值 差 額		合 計	法 定 盈 餘 公 積	特 別 盈 餘 公 積	未 分 配 盈 餘	合 計	(附 註 四 及 二 四)	(附 註 四 、 八 及 二 八)	權 益 總 額
代 碼		股 數	普 通 股 股 本			變 動 數									
A1	111 年 1 月 1 日餘額	62,158,662	\$ 621,586	\$ 806,781	\$ 12,112	\$ 32,418	\$ 2,469	\$ 853,780	\$ 245,643	\$ -	\$ 237,169	\$ 482,812	(\$ 14,520)	\$ 48,459	\$ 1,992,117
B1	110 年度盈餘指撥及分配														
B5	提列法定盈餘公積	-	-	-	-	-	-	-	23,706	-	(23,706)	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	-	-	-	-	(198,908)	(198,908)	-	-	(198,908)
C15	資本公積配發現金股利	-	-	(49,727)	-	-	(49,727)	-	-	-	-	-	-	-	(49,727)
M7	對子公司所有權權益變動	-	-	-	-	(1,323)	(1,323)	-	-	-	-	-	-	-	(1,323)
D1	111 年度淨利	-	-	-	-	-	-	-	-	-	271,000	271,000	-	-	271,000
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	-	2,307	2,307	19,860	(85,315)	(63,148)
D5	111 年度綜合損益總額	-	-	-	-	-	-	-	-	-	273,307	273,307	19,860	(85,315)	207,852
T1	認列員工認股權酬勞成本	-	-	-	18,168	-	-	18,168	-	-	-	-	-	-	18,168
Q1	處分透過其他綜合損益按公允價值 衡量之權益工具	-	-	-	-	-	-	-	-	-	(1,302)	(1,302)	-	1,302	-
Z1	111 年 12 月 31 日餘額	62,158,662	621,586	757,054	30,280	31,095	2,469	820,898	269,349	-	286,560	555,909	5,340	(35,554)	1,968,179
B1	111 年度盈餘指撥及分配														
B3	提列法定盈餘公積	-	-	-	-	-	-	-	27,200	-	(27,200)	-	-	-	-
B5	提列特別盈餘公積	-	-	-	-	-	-	-	-	30,214	(30,214)	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	-	-	-	-	(223,771)	(223,771)	-	-	(223,771)
C15	資本公積配發現金股利	-	-	(24,863)	-	-	(24,863)	-	-	-	-	-	-	-	(24,863)
N1	員工認股權計畫下發行之普通股	772,600	7,726	57,719	(12,856)	-	-	44,863	-	-	-	-	-	-	52,589
D1	112 年度淨利	-	-	-	-	-	-	-	-	-	200,111	200,111	-	-	200,111
D3	112 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	-	54	54	(5,403)	77,168	71,819
D5	112 年度綜合損益總額	-	-	-	-	-	-	-	-	-	200,165	200,165	(5,403)	77,168	271,930
T1	認列員工認股權酬勞成本	-	-	-	14,241	-	-	14,241	-	-	-	-	-	-	14,241
Q1	處分透過其他綜合損益按公允價值 衡量之權益工具	-	-	-	-	-	-	-	-	-	(1,465)	(1,465)	-	1,465	-
Z1	112 年 12 月 31 日餘額	62,931,262	\$ 629,312	\$ 789,910	\$ 31,665	\$ 31,095	\$ 2,469	\$ 855,139	\$ 296,549	\$ 30,214	\$ 204,075	\$ 530,838	(\$ 63)	\$ 43,079	\$ 2,058,305

後附之附註係本個體財務報告之一部分。

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



昇達科技股份有限公司

個體現金流量表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		112年度	111年度
	營業活動之現金流量		
A10000	本年度稅前淨利	\$ 232,154	\$ 330,448
A20010	收益費損項目		
A20100	折舊費用	39,862	29,933
A20200	攤銷費用	8,970	8,664
A20300	預期信用（迴轉利益）減損損失	(442)	357
A20400	透過損益按公允價值衡量之金融 資產之淨（利益）損失	(11,295)	8,578
A20900	財務成本	6,224	3,733
A21200	利息收入	(5,328)	(1,066)
A21300	股利收入	(23,223)	(20,955)
A21900	員工認股權酬勞成本	12,959	16,533
A22400	採用權益法之子公司損益份額	(69,062)	(94,057)
A22500	處分不動產、廠房及設備利益— 淨額	(1,129)	(4,181)
A23700	存貨跌價及呆滯回升利益	(203)	(1,948)
A23900	與子公司之未實現（損失）利益	(232)	284
A24000	與子公司之已實現利益	(119)	(5)
A24100	未實現外幣兌換損失	5,201	231
A30000	營業資產及負債之淨變動數		
A31115	強制透過損益按公允價值衡量之 金融資產	37,083	3,181
A31150	應收帳款（含關係人）	62,859	(89,560)
A31180	其他應收款（含關係人）	17,684	(568)
A31200	存 貨	16,015	7,079
A31230	預付款項	(1,195)	(615)
A31990	淨確定福利資產	1,022	(2)
A31240	其他流動資產	(25)	102
A32130	應付票據	(9)	(731)
A32150	應付帳款（含關係人）	8,366	(19,545)
A32180	其他應付款（含關係人）	3,191	2,581
A32230	其他流動負債	14,268	(743)
A33000	營運產生之現金	353,596	177,728
A33100	收取之利息	5,328	1,066

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代 碼		112年度	111年度
A33300	支付之利息	(\$ 6,224)	(\$ 3,733)
A33500	支付之所得稅	(41,336)	(18,717)
AAAA	營業活動之淨現金流入	<u>311,364</u>	<u>156,344</u>
投資活動之現金流量			
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	(15,876)	(867)
B00020	出售透過其他綜合損益按公允價值衡量之金融資產	22,226	17,819
B00030	透過其他綜合損益按公允價值衡量之金融資產減資退回股款	4,347	2,288
B02700	購置不動產、廠房及設備	(33,325)	(29,302)
B02800	處分不動產、廠房及設備價款	14,108	14,307
B03700	存出保證金增加	(2,150)	(779)
B03800	存出保證金減少	523	584
B04500	購置無形資產	(2,393)	(12,463)
B05800	其他應收款項關係人增加	-	(30,000)
B06800	其他非流動資產減少	363	103
B07100	預付設備款增加	(36,523)	(32,445)
B07600	收取其他股利	23,223	20,955
B07600	收取子公司股利	<u>27,097</u>	<u>31,771</u>
BBBB	投資活動之淨現金流入(出)	<u>1,620</u>	<u>(18,029)</u>
籌資活動之現金流量			
C00100	短期借款增加	2,150,000	2,569,000
C00200	短期借款減少	(2,280,000)	(2,499,000)
C03000	收取存入保證金	-	18
C03100	存入保證金返還	-	(54)
C04020	租賃負債本金償還	(1,858)	(1,166)
C04500	發放現金股利	(248,634)	(248,635)
C05400	取得子公司股權	-	(12,296)
C04800	員工執行認股權	<u>52,589</u>	<u>-</u>
CCCC	籌資活動之淨現金流出	<u>(327,903)</u>	<u>(192,133)</u>
EEEE	現金及約當現金淨減少	(14,919)	(53,818)
E00100	年初現金及約當現金餘額	<u>234,604</u>	<u>288,422</u>
E00200	年底現金及約當現金餘額	<u>\$ 219,685</u>	<u>\$ 234,604</u>

後附之附註係本個體財務報告之一部分。

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



關係企業合併財務報表聲明書

本公司 112 年度（自 112 年 1 月 1 日至 12 月 31 日止）依「關係企業合併營業報告書關係企業合併財務報表及關係報告書編製準則」應納入編製關係企業合併財務報表之公司與依國際財務報導準則第 10 號應納入編製母子公司合併財務報告之公司均相同，且關係企業合併財務報表所應揭露相關資訊於前揭母子公司合併財務報告中均已揭露，爰不再另行編製關係企業合併財務報表。

特此聲明

公司名稱：昇達科技股份有限公司

負責人：陳 淑 敏



中 華 民 國 113 年 3 月 13 日

會計師查核報告

昇達科技股份有限公司 公鑒：

查核意見

昇達科技股份有限公司及其子公司（以下簡稱昇達公司及其子公司）民國 112 年及 111 年 12 月 31 日之合併資產負債表，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達昇達公司及其子公司民國 112 年及 111 年 12 月 31 日之合併財務狀況，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與昇達公司及其子公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對昇達公司及其子公司民國 112 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對昇達公司及其子公司民國 112 年度合併財務報表之關鍵查核事項敘明如下：

特定客戶銷貨收入認列真實性

昇達公司及其子公司民國 112 年度之營業收入較去年同期下降，惟來自特定客戶營業收入較去年同期具顯著成長，且該等客戶交易金額對整體營業收入係屬重大，因此將對該等特定客戶銷貨收入認列真實性考量為關鍵查核事項。

與銷貨收入認列相關會計政策暨攸關揭露資訊，請參閱合併財務報表附註四。

本會計師對於上開所述之特定客戶銷貨收入認列之真實性已執行主要查核程序如下：

1. 瞭解及抽樣測試銷貨交易收入認列之真實性相關之主要內部控制制度設計與執行之有效性。
2. 針對特定客戶抽核原始訂單、出貨單及發票等原始憑證，覆核相關交易表單是否齊備及檢視公司入帳及收款對象與金額與各表單是否相符。
3. 檢視特定客戶期後銷貨退回及折讓之發生情形，並發函確認年底應收帳款是否有異常情事。

其他事項

昇達公司業已編製民國 112 及 111 年度之個體財務報表，並經本會計師出具無保留意見之查核報告在案，備供參考。

管理階層與治理單位對合併財務報表之責任

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

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

昇達公司及其子公司之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

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

6. 對於昇達公司及其子公司內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成昇達公司及其子公司查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對昇達公司及其子公司民國112年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 黃 秀 椿

黃秀椿



會計師 莊 碧 玉

莊碧玉



證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

金融監督管理委員會核准文號
金管證審字第 1070323246 號

中 華 民 國 113 年 3 月 13 日

昇達科技股份有限公司及子公司

合併資產負債表

民國 112 年及 111 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	112年12月31日		111年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註四及六）	\$ 731,186	21	\$ 964,178	28
1110	透過損益按公允價值衡量之金融資產－流動（附註四及七）	261,774	8	258,931	7
1136	按攤銷後成本衡量之金融資產－流動（附註四、九及三三）	451,978	13	144,542	4
1150	應收票據（附註四及十）	5,678	-	112,645	3
1170	應收帳款（附註四及十）	426,337	13	456,790	13
1200	其他應收款（附註四、十及三二）	17,991	-	4,485	-
1220	本期所得稅資產（附註四及二六）	292	-	292	-
130X	存貨（附註四及十一）	160,618	5	235,346	7
1410	預付款項（附註十八）	21,348	1	23,423	1
1470	其他流動資產	795	-	18,323	1
11XX	流動資產總計	<u>2,077,997</u>	<u>61</u>	<u>2,218,955</u>	<u>64</u>
	非流動資產				
1510	透過損益按公允價值衡量之金融資產－非流動（附註四及七）	12,520	-	11,128	-
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動（附註四及八）	191,950	6	125,479	4
1550	採用權益法之投資（附註四及十三）	3,447	-	3,755	-
1600	不動產、廠房及設備（附註四、十四及三三）	933,959	28	902,617	26
1755	使用權資產（附註四及十五）	40,687	1	27,442	1
1805	商譽（附註四、五及十六）	83,525	2	83,536	2
1821	無形資產（附註四及十七）	17,613	1	29,820	1
1840	遞延所得稅資產（附註四及二六）	18,003	1	21,031	1
1975	淨確定福利資產－非流動（附註四及二三）	5,848	-	6,730	-
1990	其他非流動資產	14,624	-	20,818	1
15XX	非流動資產總計	<u>1,322,176</u>	<u>39</u>	<u>1,232,356</u>	<u>36</u>
1XXX	資 產 總 計	<u>\$ 3,400,173</u>	<u>100</u>	<u>\$ 3,451,311</u>	<u>100</u>
	負債及權益				
	流動負債				
2100	短期借款（附註二十及三三）	\$ 420,000	12	\$ 550,000	16
2150	應付票據（附註二一）	49	-	59	-
2170	應付帳款（附註二一）	157,202	5	137,051	4
2200	其他應付款（附註二二）	199,791	6	229,134	7
2230	本期所得稅負債（附註四及二六）	36,071	1	58,634	2
2280	租賃負債－流動（附註四及十五）	4,691	-	3,850	-
2399	其他流動負債（附註二二）	29,971	1	18,375	-
21XX	流動負債總計	<u>847,775</u>	<u>25</u>	<u>997,103</u>	<u>29</u>
	非流動負債				
2570	遞延所得稅負債（附註四及二六）	72,672	2	63,829	2
2580	租賃負債－非流動（附註四及十五）	16,481	1	3,316	-
2645	存入保證金	214	-	35	-
25XX	非流動負債總計	<u>89,367</u>	<u>3</u>	<u>67,180</u>	<u>2</u>
2XXX	負債總計	<u>937,142</u>	<u>28</u>	<u>1,064,283</u>	<u>31</u>
	歸屬於本公司業主之權益（附註四、八、十二、十三、二三、二四、二八及二九）				
3110	普 通 股	<u>629,312</u>	<u>18</u>	<u>621,586</u>	<u>18</u>
3200	資本公積	<u>855,139</u>	<u>25</u>	<u>820,898</u>	<u>24</u>
	保留盈餘				
3310	法定盈餘公積	296,549	9	269,349	8
3320	特別盈餘公積	30,214	1	-	-
3350	未分配盈餘	<u>204,075</u>	<u>6</u>	<u>286,560</u>	<u>8</u>
3300	保留盈餘總計	<u>530,838</u>	<u>16</u>	<u>555,909</u>	<u>16</u>
3400	其他權益	<u>43,016</u>	<u>1</u>	<u>(30,214)</u>	<u>(1)</u>
31XX	本公司業主權益總計	<u>2,058,305</u>	<u>60</u>	<u>1,968,179</u>	<u>57</u>
36XX	非控制權益（附註十二及二九）	<u>404,726</u>	<u>12</u>	<u>418,849</u>	<u>12</u>
3XXX	權益總計	<u>2,463,031</u>	<u>72</u>	<u>2,387,028</u>	<u>69</u>
	負 債 與 權 益 總 計	<u>\$ 3,400,173</u>	<u>100</u>	<u>\$ 3,451,311</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



昇達科技股份有限公司及子公司

合併綜合損益表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟
每股盈餘為元

代 碼		112年度		111年度	
		金 額	%	金 額	%
	營業收入（附註四）				
4100	銷貨收入	\$ 1,574,501	99	\$ 1,825,933	99
4800	其他營業收入	10,707	1	11,732	1
4000	營業收入合計	1,585,208	100	1,837,665	100
	營業成本（附註四、十一及二五）				
5110	銷貨成本	944,081	59	1,086,769	59
5950	營業毛利淨額	641,127	41	750,896	41
	營業費用（附註四、十、十五及二五）				
6100	推銷費用	138,701	9	142,440	8
6200	管理費用	149,493	9	163,334	9
6300	研究發展費用	150,632	10	150,911	8
6450	預期信用（迴轉利益）減損損失	(168)	-	1,742	-
6000	營業費用合計	438,658	28	458,427	25
6900	營業淨利	202,469	13	292,469	16
	營業外收入及支出（附註四、八、十二、十三、二五及三二）				
7100	利息收入	38,392	2	10,173	-
7190	其他收入	50,364	3	48,391	3
7590	其他利益及損失	14,906	1	69,892	4
7050	財務成本	(6,557)	-	(4,683)	-
7060	採用權益法認列關聯企業損失之份額	(308)	-	(145)	-
7000	營業外收入及支出合計	96,797	6	123,628	7

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(承 前 頁)

代 碼		112年度		111年度	
		金 額	%	金 額	%
7900	繼續營業單位稅前淨利	\$ 299,266	19	\$ 416,097	23
7950	所得稅費用 (附註四及二六)	(57,939)	(4)	(91,527)	(5)
8200	本年度淨利	<u>241,327</u>	<u>15</u>	<u>324,570</u>	<u>18</u>
	其他綜合損益淨額				
	不重分類至損益之項目				
8311	確定福利計畫之再 衡量數 (附註四及 二三)	67	-	2,885	-
8316	透過其他綜合損益 按公允價值衡量 之權益工具投資 未實現評價損益	77,168	5	(85,315)	(5)
8349	與不重分類之項目 相關之所得稅 (附 註四及二六)	(13)	-	(578)	-
8310		<u>77,222</u>	<u>5</u>	<u>(83,008)</u>	<u>(5)</u>
	後續可能重分類至損益 之項目				
8361	國外營運機構財務 報表換算之兌換 差額	(11,673)	(1)	32,808	2
8399	與可能重分類之項 目相關之所得稅 (附註四及二六)	1,350	-	(5,004)	-
8360		<u>(10,323)</u>	<u>(1)</u>	<u>27,804</u>	<u>2</u>
8300	本年度其他綜合損 益合計	<u>66,899</u>	<u>4</u>	<u>(55,204)</u>	<u>(3)</u>
8500	本年度綜合損益總額	<u>\$ 308,226</u>	<u>19</u>	<u>\$ 269,366</u>	<u>15</u>
	淨利歸屬於				
8610	本公司業主	\$ 200,111	13	\$ 271,000	15
8620	非控制權益	41,216	2	53,570	3
8600		<u>\$ 241,327</u>	<u>15</u>	<u>\$ 324,570</u>	<u>18</u>

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(承前頁)

代 碼		112年度		111年度	
		金 額	%	金 額	%
	綜合損益總額歸屬於				
8710	本公司業主	\$ 271,930	17	\$ 207,852	11
8720	非控制權益	<u>36,296</u>	<u>2</u>	<u>61,514</u>	<u>4</u>
8700		<u>\$ 308,226</u>	<u>19</u>	<u>\$ 269,366</u>	<u>15</u>
	每股盈餘（附註二七）				
	來自繼續營業單位				
9710	基 本	<u>\$ 3.20</u>		<u>\$ 4.36</u>	
9810	稀 釋	<u>\$ 3.12</u>		<u>\$ 4.23</u>	

後附之附註係本合併財務報告之一部分

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



昇達科技股份有限公司及子公司

合併權益變動表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

歸屬於本公司業主之		權益															
		其他權益															
		透過其他綜合損益按公允價值衡量之金融資產未實現損益(附註四、八及三一)															
		國外營運機構財務報表換算之兌換差額(附註二六)															
		資本公積(十二、十三、二十四、二八及二九)															
		實際取得或處分子公司股權價格與帳面價值差額															
		認列對子公司所有權權益變動數															
		保留盈餘(附註八、二三及二四)															
		股本(附註二四及二八)															
代碼		股數	普通股股本	股票發行溢價	員工認股權	帳面價值差額	變動數	合計	法定盈餘公積	特別盈餘公積	未分配盈餘	合計			總計	非控制權益(附註四、十二及二九)	權益總額
A1	111 年 1 月 1 日餘額	62,158,662	\$ 621,586	\$ 806,781	\$ 12,112	\$ 32,418	\$ 2,469	\$ 853,780	\$ 245,643	\$ -	\$ 237,169	\$ 482,812	(\$ 14,520)	\$ 48,459	\$ 1,992,117	\$ 387,629	\$ 2,379,746
B1	110 年度盈餘指撥及分配																
B5	提列法定盈餘公積	-	-	-	-	-	-	-	23,706	-	(23,706)	-	-	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	-	-	-	-	(198,908)	(198,908)	-	-	(198,908)	-	(198,908)
C15	資本公積配發現金股利	-	-	(49,727)	-	-	-	(49,727)	-	-	-	-	-	-	(49,727)	-	(49,727)
D1	111 年度淨利	-	-	-	-	-	-	-	-	-	271,000	271,000	-	-	271,000	53,570	324,570
D3	111 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	-	2,307	2,307	19,860	(85,315)	(63,148)	7,944	(55,204)
D5	111 年度綜合損益總額	-	-	-	-	-	-	-	-	-	273,307	273,307	19,860	(85,315)	207,852	61,514	269,366
O1	非控制權益變動－對子公司所有權權益變動	-	-	-	-	(1,323)	-	(1,323)	-	-	-	-	-	-	(1,323)	21,027	19,704
O1	非控制權益變動－子公司發放現金股利	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(51,321)	(51,321)
T1	認列員工認股權酬勞成本	-	-	-	18,168	-	-	18,168	-	-	-	-	-	-	18,168	-	18,168
Q1	處分透過其他綜合損益按公允價值衡量之權益工具	-	-	-	-	-	-	-	-	-	(1,302)	(1,302)	-	1,302	-	-	-
Z1	111 年 12 月 31 日餘額	62,158,662	621,586	757,054	30,280	31,095	2,469	820,898	269,349	-	286,560	555,909	5,340	(35,554)	1,968,179	418,849	2,387,028
B1	111 年度盈餘指撥及分配																
B1	提列法定盈餘公積	-	-	-	-	-	-	-	27,200	-	(27,200)	-	-	-	-	-	-
B3	提列特別盈餘公積	-	-	-	-	-	-	-	-	30,214	(30,214)	-	-	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	-	-	-	-	(223,771)	(223,771)	-	-	(223,771)	-	(223,771)
C15	資本公積配發現金股利	-	-	(24,863)	-	-	-	(24,863)	-	-	-	-	-	-	(24,863)	-	(24,863)
N1	員工認股權計畫下發行之普通股	772,600	7,726	57,719	(12,856)	-	-	44,863	-	-	-	-	-	-	52,589	-	52,589
D1	112 年度淨利	-	-	-	-	-	-	-	-	-	200,111	200,111	-	-	200,111	41,216	241,327
D3	112 年度稅後其他綜合損益	-	-	-	-	-	-	-	-	-	54	54	(5,403)	77,168	71,819	(4,920)	66,899
D5	112 年度綜合損益總額	-	-	-	-	-	-	-	-	-	200,165	200,165	(5,403)	77,168	271,930	36,296	308,226
O1	非控制權益變動－子公司發放現金股利	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(49,209)	(49,209)
O1	非控制權益變動－子公司退回股款	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	(660)
O1	非控制權益變動－處分子公司股權	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(550)	(550)
T1	認列員工認股權酬勞成本	-	-	-	14,241	-	-	14,241	-	-	-	-	-	-	14,241	-	14,241
Q1	處分透過其他綜合損益按公允價值衡量之權益工具	-	-	-	-	-	-	-	-	-	(1,465)	(1,465)	-	1,465	-	-	-
Z1	112 年 12 月 31 日餘額	62,931,262	\$ 629,312	\$ 789,910	\$ 31,665	\$ 31,095	\$ 2,469	\$ 855,139	\$ 296,549	\$ 30,214	\$ 204,075	\$ 530,838	(\$ 63)	\$ 43,079	\$ 2,058,305	\$ 404,726	\$ 2,463,031

後附之附註係本合併財務報告之一部分。

董事長：陳淑敏

經理人：吳東義

會計主管：李樹影

昇達科技股份有限公司及子公司

合併現金流量表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		112年度	111年度
	營業活動之淨現金流量		
A10000	本年度稅前淨利	\$ 299,266	\$ 416,097
A20010	收益費損項目		
A20100	折舊費用	67,720	60,247
A20200	攤銷費用	15,113	16,447
A20300	預期信用（迴轉利益）減損損失	(168)	1,742
A20400	透過損益按公允價值衡量之金融資產及負債之淨（利益）損失	(12,319)	14,635
A20900	財務成本	6,557	4,683
A21200	利息收入	(38,392)	(10,173)
A21300	股利收入	(24,692)	(22,424)
A21900	員工認股權酬勞成本	14,241	18,168
A22300	採用權益法認列之關聯企業損失之份額	308	145
A22500	處分不動產、廠房及設備利益－淨額	(1,744)	(3,992)
A23100	處分子公司損失	13	-
A23800	提列（迴轉）存貨跌價及呆滯損失	930	(759)
A24100	未實現外幣兌換損失	2,376	2,446
A30000	營業資產及負債之淨變動數		
A31115	強制透過損益按公允價值衡量之金融資產	8,084	31,103
A31130	應收票據	106,940	(95,441)
A31150	應收帳款	25,998	125,817
A31180	其他應收款	(11,523)	(75)
A31200	存 貨	74,011	55,877
A31230	預付款項	1,975	3,574
A31240	其他流動資產	17,528	(14,812)
A31990	淨確定福利資產	949	(18)
A32130	應付票據	(10)	(738)
A32150	應付帳款	21,439	(131,502)

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代 碼		112年度	111年度
A32180	其他應付款	(\$ 22,658)	(\$ 2,508)
A32230	其他流動負債	<u>11,766</u>	<u>4,121</u>
A33000	營運產生之現金	563,708	472,660
A33100	收取之利息	36,958	10,130
A33300	支付之利息	(6,557)	(4,683)
A33500	支付之所得稅	(<u>66,704</u>)	(<u>57,794</u>)
AAAA	營業活動之淨現金流入	<u>527,405</u>	<u>420,313</u>
投資活動之淨現金流量			
B00010	取得透過其他綜合損益按公允價值 衡量之金融資產	(15,876)	(867)
B00020	處分透過其他綜合損益按公允價值 衡量之金融資產	22,226	17,819
B00030	透過其他綜合損益按公允價值衡量 之金融資產減資退回股款	4,347	2,288
B00040	取得按攤銷後成本衡量之金融資產	(1,452,632)	(597,835)
B00050	處分按攤銷後成本衡量之金融資產	1,138,317	862,954
B01800	取得採用權益法之長期股權投資	-	(3,900)
B02300	處分子公司之淨現金流入 (附註二 八)	129	-
B02700	購置不動產、廠房及設備	(36,782)	(37,623)
B02800	處分不動產、廠房及設備價款	15,359	14,427
B03700	存出保證金增加	(2,247)	(969)
B03800	存出保證金減少	705	1,014
B04500	購置無形資產	(2,601)	(12,680)
B06800	其他非流動資產減少	329	103
B07100	預付設備款增加	(71,661)	(36,471)
B07600	收取之股利	<u>24,692</u>	<u>22,424</u>
BBBB	投資活動之淨現金流 (出) 入	(<u>375,695</u>)	<u>230,684</u>
籌資活動之淨現金流量			
C00100	短期借款增加	2,219,412	3,009,000
C00200	短期借款減少	(2,349,412)	(2,979,000)
C00600	應付短期票券減少	-	(29,943)
C03000	存入保證金增加	179	17
C03100	存入保證金減少	-	(54)
C04020	租賃負債本金償還	(4,596)	(4,182)

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代 碼		112年度	111年度
C04500	發放現金股利	(\$ 297,843)	(\$ 299,956)
C04800	員工執行認股權	52,589	-
C05800	非控制權益變動	(660)	19,704
CCCC	籌資活動之淨現金流出	(380,331)	(284,414)
DDDD	匯率變動對現金及約當現金之影響	(4,371)	(2,813)
EEEE	現金及約當現金淨(減少)增加	(232,992)	363,770
E00100	年初現金及約當現金餘額	964,178	600,408
E00200	年底現金及約當現金餘額	\$ 731,186	\$ 964,178

後附之附註係本合併財務報告之一部分。

董事長：陳淑敏



經理人：吳東義



會計主管：李樹影



Merger Agreement 合併契約

This Merger Agreement (this “**Agreement**”) is entered into as of 13 March, 2024 (the “**Execution Date**”) by and among:

本合併契約（下稱「**本契約**」）由下列當事人於西元（下同）2024年3月13日（下稱「**簽署日**」）所共同簽署：

1. UMT HOLDINGS (SAMOA) LIMITED, a company incorporated and validly existing under the laws of the Independent State of Samoa, with registered company number: 41390 and share capital of USD12,031,284, having its registered office at Le Sanalele Complex, Ground Floor, Vaea Street, Saleufi, PO Box, 1868, Apia, Samoa (“**Parent**”);

UMT HOLDINGS (SAMOA) LIMITED，係一依薩摩亞獨立國法律組織設立，現仍有效存續之公司（公司註冊編號：41390），資本總額為美金12,031,284元，登記公司所在地設於Le Sanalele Complex, Ground Floor, Vaea Street, Saleufi, PO Box, 1868, Apia, Samoa（下稱「**母公司**」）；

2. UMT Holdings (Cayman) Limited, a company incorporated and validly existing under the laws of the Cayman Islands, with registered company number: 407121 and share capital of USD10,000.00, having its registered office at Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands (“**Merger Sub**”); and

UMT Holdings (Cayman) Limited，係一依英屬開曼群島法律組織設立，現仍有效存續之公司（公司註冊編號：407121），資本總額為美金10,000.00元，登記公司所在地設於Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands（下稱「**合併子公司**」）；
及

3. Radiation Technology, Inc. 芮特科技股份有限公司, an exempted company incorporated under the Cayman Islands law with limited liability (company number: 290956) and listed at the mainboard of Taipei Exchange (“**TPEX**”) with Code 6514 and share capital of NTD1,000,000,000.00, having its principal address at 2F No.1 Gongjian Road, Cidu District Keelung City, Taiwan (“**Company**”)

Radiation Technology, Inc. 芮特科技股份有限公司（於財團法人中華民國證券櫃檯買賣中心（下稱「**櫃買中心**」）一般板上櫃、股票代碼為6514之公

司），係一依英屬開曼群島法律組織設立之豁免公司（公司註冊編號：290956），資本總額為新台幣1,000,000,000.00元，地址設於基隆市七堵區工建路1號2樓（下稱「**標的公司**」）。

Parent, Merger Sub, and the Company shall each be referred to as a “**Party**” and collectively as the “**Parties**”. Parent and Merger Sub shall each be referred to as a “**Acquiring Party**” and collectively as the “**Acquiring Parties**”.

母公司、合併子公司，及標的公司分別稱「當事人」，下合稱「全體當事人」。母公司與合併子公司亦分別稱「收購方」，下合稱「全體收購方」。

WHEREAS, upon the terms and subject to the conditions of this Agreement and in accordance with Part XVI of the Companies Act (As Revised) of the Cayman Islands (the “**Cayman Companies Act**”), Parent, Merger Sub, and the Company intend to enter into a transaction pursuant to which Merger Sub will merge with and into the Company with the Company as the Surviving Company (as defined below) (the aforesaid transaction, the “**Merger**”) and becoming a wholly owned subsidiary of Parent as a result of the Merger.

緣按照本契約的條款及條件，並依照開曼群島公司法（修訂）（下稱「**開曼公司法**」）第16節（Part XVI）之規定，母公司、合併子公司及標的公司擬進行一個交易，由合併子公司併入標的公司，以標的公司為存續公司（定義詳後）（前述交易下稱「**本合併案**」），並因此成為母公司之全資子公司。

WHEREAS, Universal Microwave Technology, Inc., a company incorporated under laws of the Republic of China (the “**R.O.C.**”) with Unified Business Number: 16999508, having its registered office at No. 1, Gongjian Rd., Qidu Dist., Keelung City, R.O.C. (the “**Rollover Shareholder**”) will exercise its voting rights as a shareholder of the Company in support of the Merger contemplated hereunder, the de-listing of the Company from the TPEx and the termination of the Company’s status as a public company in Taiwan in accordance with the terms hereof (such de-listing and termination of the Company’s status as a public company, the “**De-listing**”).

昇達科技股份有限公司（係依據中華民國法律設立登記，址設基隆市七堵區六堵里工建路1號，統一編號為16999508之公司；下稱「**轉換股東**」）將透過股東會表決支持本契約擬進行之本合併案，及標的公司按照本契約條款，自櫃買

中心終止上櫃並於臺灣地區停止公開發行（前述終止上櫃與停止公開發行，下合稱「**本下市案**」）。

WHEREAS, each of the sole director of Parent and Merger Sub unanimously (a) determined that the Merger and this Agreement are advisable and in the best interests of Parent, its shareholders, and Merger Sub (where appropriate) and (b) approved this Agreement, the Merger, and the other actions contemplated under this Agreement.

母公司及合併子公司之董事均已一致 (a) 認定本合併案及本契約適合並符合母公司、其股東，及合併子公司之最佳利益，並 (b) 決議通過本契約、本合併案，及本契約下擬進行之其他交易。

WHEREAS, certain Directors of the Company has declared and explained the nature and essential contents of its personal interest in the Merger and the reason of approval or disapproval of the resolution in connection with the transaction contemplated hereunder, and the Board of Directors of the Company unanimously (a) determined that the Merger and this Agreement are advisable and in the best interests of the Company and its shareholders, (b) approved this Agreement, the Merger, and the other actions contemplated under this Agreement, and (c) recommended that the shareholders of the Company vote to approve this Agreement, the Merger and such other actions as contemplated hereunder.

標的公司之特定董事業經說明其自身利害關係之重要內容及贊成或反對該交易決議之理由，並經標的公司董事會已一致 (a) 認定本合併案及本契約適合並符合標的公司及其股東之最佳利益、(b) 決議通過本契約、本合併案，及本契約下擬進行之其他交易，並 (c) 建議標的公司之股東決議同意本契約、本合併案，及本契約下擬進行之其他交易。

WHEREAS, pursuant to the terms and conditions of this Agreement, the Board of Directors of the Company will convene an annual general meeting of the Company (the “AGM”) to solicit the requisite corporate authorisation to effect the Merger and the De-Listing.

按照本契約的條款與條件，標的公司之董事會將召開一個股東常會（下稱「**股東會**」），以取得完成本合併案及本下市案所需的核准。

NOW, THEREFORE, the Parties, in consideration of the mutual agreements, promises and undertakings set out below, agree as follows:

基此，經考量相互之協議、約定及承諾如後，全體當事人茲此同意如下：

Article 1 Definitions and Interpretation 定義與解釋

- 1.1. Unless otherwise defined, capitalized terms used in this Agreement shall have the meanings set forth in Schedule 1.
除非另有定義，本契約中使用的名詞應具有附表一中規定的含義。
- 1.2. References in this Agreement to sections and schedules are to sections in and schedules to this Agreement (unless the context otherwise requires). The recitals and schedules to this Agreement shall be deemed to form part of this Agreement.
本契約中提及的章節和附表是指本契約的章節和附表（除非上下文另有要求）。本契約的前言和附表應視為本契約的一部分。
- 1.3. Whenever the words “include”, “includes” or “including” are used in this Agreement, they are deemed to be followed by the words “without limitation”.
本契約中使用「包括」等詞語時，應視為後面加上「但不限於」。
- 1.4. The definitions contained in this Agreement are applicable to the singular as well as the plural forms of such terms.
本契約中包含的定義適用於此類字詞的單數形式和複數形式。
- 1.5. References to a Person are also to its successors and permitted assigns.
凡提及某人，亦指該人的繼承人及獲准受讓人。
- 1.6. References to “days” shall mean calendar days unless otherwise specified.
除非另有規定，「日」係指日曆日。
- 1.7. References to “NTD” or “New Taiwan Dollar” shall mean the lawful currency of Taiwan (the R.O.C.).
凡提及「新臺幣」係指臺灣地區的法定貨幣。
- 1.8. References to “USD” or “United States Dollar” shall mean the lawful currency of the United States of America.
凡提及的「USD」或「美元」係指美國的法定貨幣。
- 1.9. Headings are inserted for convenience only and shall not affect the interpretation or construction of this Agreement.
標題僅供參考，不影響本契約的解釋。

Article 2 The Merger 合併

- 2.1. Structure of the Merger. At the Effective Time and subject to and upon the terms and conditions of this Agreement and the applicable provisions of the Cayman Companies Act, (i) Merger Sub shall merge with and into the Company, and as a result of the Merger, Merger Sub shall cease to exist and will be struck off the Register of Companies in the Cayman Islands, (ii) the Company shall continue as a surviving company (as defined under the Cayman Companies Act, the “**Surviving Company**”)

under the Merger and become a wholly-owned subsidiary of Parent.

本合併案之架構 在生效時點，根據本契約的條款與條件，及開曼公司法相關規定，(i) 合併子公司應併入標的公司，而消滅並將自開曼群島之公司註冊清冊中被註銷，(ii) 標的公司將在本合併案下存續為存續公司（如開曼公司法所定義；下稱「**存續公司**」）並成為母公司之全資子公司。

- 2.2. Effects of the Merger. At the Effective Time, the Merger shall have the effects set forth in the Cayman Companies Act. Without limiting the generality of the foregoing, and subject hereto, at the Effective Time, the Surviving Company shall succeed and assume all rights, property of every description, including choses in action, and the business, undertaking, goodwill, benefits, immunities and privileges, mortgages, charges or security interest and all contracts, obligations, claims, debts and liabilities of Merger Sub and the Company in accordance with the Cayman Companies Act.

本合併案之效力 在生效時點，本合併案應具有開曼公司法所規定之效力。但除前述規定另有規定外，並根據本契約之規定，在生效時點時，存續公司應根據開曼公司法繼受並承擔合併子公司與標的公司所有的權利、各類財產（包括財產上權利）、業務、承諾、商譽、利益、豁免與特權、抵押、擔保或擔保利益，及所有合約、債、主張、負債與債務。

- 2.3. Closing; Closing Date; Effective Time. Unless this Agreement is earlier terminated pursuant to the provisions of Article 7 of this Agreement, and subject to the satisfaction or waiver of the conditions set forth in Article 4.1, Article 4.2, and Article 4.3 of this Agreement, the consummation of the Merger (the “**Closing**”) shall take place at No. 1, Gongjian Rd., Qidu Dist., Keelung City, R.O.C. on October 18, 2024, or at such other time, date and place as Parent and the Company may mutually agree in writing. The date on which the Closing actually takes place is referred to as the “**Closing Date**”. At the Closing, Merger Sub and the Company shall execute a plan of merger (the “**Plan of Merger**”) (in substantially the form attached hereto as Exhibit A) and such parties shall file the Plan of Merger (together with the other documents that may be required under the Cayman Companies Act) with the Registrar of Companies of the Cayman Islands in accordance with the Cayman Companies Act. The Merger shall become effective on the date on which the Plan of Merger is registered by the Registrar of Companies in the Cayman Islands (or such later date as may be specified in the Plan of Merger as mutually

agreed between Parent and the Company), being not more than the 90th day after the date of such registration) in accordance with the Cayman Companies Act (the “**Effective Time**”).

交割；交割日；生效時點 除本契約根據第7條規定提前終止外，並以第4.1 條、第4.2 條與第4.3 條的條件均獲成就或豁免為前提，本合併案之交割（下稱「**交割**」）應於2024 年10 月18日於基隆市206 七堵區工建路1號，或在母公司與標的公司另為議定之時間、日期與地點辦理。實際交割之日稱之為「**交割日**」。在交割時，合併子公司與標的公司應簽署如附件A所載之合併計畫（下稱「**合併計畫**」），前述當事人並應根據開曼公司法將合併計畫（以及開曼公司法下其他必要文件）向開曼群島公司註冊處申報。本合併案應自合併計畫獲得開曼群島公司註冊處註冊日起，或在合併計畫內另為規定的較晚日期（但不晚於註冊後第90 日）起，依照開曼公司法生效（下稱「**生效時點**」）。

2.4. Memorandum and Articles of Association; Directors and Officers.
組織備忘錄與章程；董事與主管

2.4.1 At the Effective Time, the Memorandum and Articles of Association of the Surviving Company shall be amended and restated in their entirety and substitution of the form of amended and restated memorandum and articles of association as set forth on Exhibit B, and as so amended and restated, shall be the Memorandum and Articles of Association of the Surviving Company, until thereafter amended as provided by the Cayman Companies Act.

在生效時點時，存續公司之組織備忘錄與公司章程應全部按附件B 所述之內容修訂並取代之。經如此修訂後，應為存續公司的組織備忘錄與公司章程，直到後續根據開曼公司法修改。

2.4.2 The Parties shall take, and shall cause to be taken, all actions necessary so that (a) the directors of the Surviving Company at the Effective Time shall be as set forth in the Plan of Merger, and (b) the officers of the Company immediately prior to the Effective Time shall be the initial officers of the Surviving Company, until, in each case, their respective successors are duly elected or appointed or their death, resignation, or removal in accordance with the Memorandum and Articles of Association of the Surviving Company.

全體當事人應採取所有必要行動，並促使採取所有必要行動，以使 (a)存續公司的董事在生效時點時如同合併計畫所載，並使(b)標的公司 在生效時點前一刻的經理人為存續公司的首任經理人，直到各自的繼任人員經合法選任或指派，或有死亡、辭任，或按照存續公司組織備忘錄與公司章程解任止。

2.5. Merger Consideration; Effect on Share Capital of Constituent Companies.

合併對價；對參與合併公司股本的影響

2.5.1 Company Ordinary Shares. At the Effective Time, by virtue of the Merger and without any further action on the part of Merger Sub, the Company, or any shareholder of any of the foregoing:

標的公司普通股 在生效時點時，基於本合併案，且無須合併子公司、標的公司，或前述公司之任何股東為任何進一步行動：

- i. Company Ordinary Shares. Save and except for the Company-Owned Shares, Excluded Shares (each as defined below), and Dissenting Shares set forth below, which shall be treated in accordance with the relevant provision(s) below, each ordinary share with a par value of NTD10 each of the Company (a "**Company Ordinary Share**", or collectively the "**Company Ordinary Shares**") issued and outstanding immediately prior to the Effective Time shall be cancelled and cease to exist in consideration and exchange for the right to receive, subject to adjustments made pursuant to Article 2.5.2 below, NTD53.80 in cash, without interest, per share (the "**Per-Share Merger Consideration**").

標的公司普通股 除標的公司所擁有股份、除外股份（各定義詳後），及異議股份如下說明並應按照下述規定處理外，標的公司 在生效時點前一刻的每一股已發行並流通在外的普通股（每股面額新臺幣10 元）（下分別稱或合稱「標的公司普通股」）應予以註銷並不再存續，並無息換得收取每股現金新臺幣53.80元（但得按下述第2.5.2 條調整）之權利（下稱「每股合併對價」）。

- ii. Company-Owned Shares. Each Company Ordinary Share held as treasury share of the Company, or owned by the Company or by any direct or indirect wholly owned Subsidiary of the Company (such Company Ordinary Shares together, the “**Company-Owned Shares**”) issued and outstanding immediately prior to the Effective Time, shall be cancelled and cease to exist, without payment of any consideration or distribution therefor.

標的公司所擁有股份 每一股由標的公司 在生效時點前一刻，以庫藏股持有的已發行且在外流通標的公司普通股，或由標的公司或標的公司任何直接或間接之全資子公司在生效時點前一刻所擁有已發行並在外流通者（下稱「標的公司所擁有股份」），應予以註銷並不再存續，且不為此獲得任何對價或分配。

- iii. Excluded Shares. Each Company Ordinary Share beneficially owned by Parent or its shareholder(s) issued and outstanding immediately prior to the Effective Time, including those owned by the Rollover Shareholder (the “**Excluded Shares**”), which, as of the Execution Date, amounts to a total of 16,684,913 Company Ordinary Shares, shall be cancelled and cease to exist, without payment of any consideration or distribution therefor.

除外股份 每一股由母公司或其股東（包含轉換股東）所持有的標的公司已發行且在外流通普通股（下稱「除外股份」）（截至本簽署日止，合計為16,684,913股標的公司普通股）應予以註銷並不再存續，且不獲得每股合併對價或任何分配。

- iv. Dissenting Shares. Each of the Dissenting Shares (as defined in Article 2.6.1) issued and outstanding immediately prior to the Effective Time shall be cancelled and cease to exist in accordance with Article 2.6 and thereafter represent only the right to receive the applicable payments set forth in Article 2.6.

異議股份 每一股在生效時點前一刻已發行並流通在外的異議股份（定義如第2.6.1 條）應按照第2.6 條予以註銷並不再存續，且之後僅代表收取第2.6 條下相關款項的權利。

2.5.2 Adjustment to Merger Consideration. Subject to the requirement of Article 3.4, the Per-Share Merger Consideration shall be adjusted appropriately to reflect the effect of any share sub-division, share consolidation, distribution of cash dividend, share dividend (including any dividend or other distribution of securities convertible into Company Ordinary Shares), reorganization, recapitalization, reclassification, combination, share exchange or other similar change with respect to the Company Ordinary Shares effectuated after the date hereof and prior to the Effective Time, so as to provide the holders of Company Ordinary Shares with the same economic effect as contemplated by this Agreement prior to such event and as so adjusted shall, from and after the date of such event, be the Per-Share Merger Consideration.

合併對價之調整 在不違反第3.4條規定之前提下，每股合併對價應予以適當的調整，以反映任何在簽署日後生效時點前辦理的股份分割、股份合併、發放現金股利、股票股利（包括任何支付得轉換為標的公司普通股之有價證券之股利或分派）、重組、資本重組、資本重新分類、合併、股份交換，或其他相似並與標的公司普通股的變動相關之事實，以確保標的公司普通股持有人仍享有在該等事件發前於本契約下的相同經濟效果。經前述調整後，將在該事件後取代成為每股合併對價。

2.5.3 No Remaining Rights. Each Company Ordinary Share, upon being cancelled, shall cease to exist. Each holder of such Company Ordinary Share as reflected in the Company's Register of Members immediately prior to the Closing shall cease to have any right with respect thereto, except the right to receive the Per-Share Merger Consideration payment as described in this Agreement in relation to the Company Ordinary Shares described in Article 2.5.1(i) or the right to receive a payment in relation to the Dissenting Shares described in Article 2.6, and the payment thereunder shall be deemed to have been in full satisfaction of all rights pertaining to the Company Ordinary Shares.

無剩餘權利 標的公司普通股經註銷後，應不再存續。標的公司 在交割前一刻之股東名冊所載之標的公司普通股持有

人，除針對第2.5.1(i)條所述之標的公司普通股有按照本契約所述的收取每股合併對價之權利外，或有如第2.6條所述的有關異議股份收取款項的權利外，應不再擁有任何與標的公司普通股有關的權利。一旦經支付前述款項後，關於標的公司普通股的所有權利均應被視為已完整的履行完畢。

2.5.4 Merger Sub Shares. At the Effective Time, by virtue of the Merger and without any further action on the part of Merger Sub, the Company, or any shareholder of any of the foregoing, each Merger Sub Share issued and outstanding immediately prior to the Effective Time shall be cancelled, and automatically converted into 10,000 ordinary shares of par value of NTD10.00 each of the Surviving Company, credited as fully paid and non-assessable, with such rights, powers, and privileges as set forth in the Surviving Company's amended and restated Memorandum and Articles of Association. Such ordinary shares of the Surviving Company shall be the only issued and outstanding share capital of the Surviving Company, which shall be reflected in the register of members of the Surviving Company.

合併子公司股份 在生效時點時，基於本合併案，且無須合併子公司、標的公司，或前述公司之任何股東為任何進一步行動，在生效時點前一刻已發行並流通在外之各股合併子公司股份應予註銷並自動轉換為一萬股存續公司足額繳納及不可退回股款的普通股，每股面額新台幣10.00元，並具有存續公司修訂組織備忘錄與公司章程所敘述的權利、權力與特權。該存續公司股份將應構成存續公司全部已發行並流通在外的股本，並應反映於存續公司的股東名冊。

2.6. Dissenting Shares.

異議股份

2.6.1 Entitlement. Notwithstanding any provision of this Agreement to the contrary and to the extent available under Cayman Companies Act, any Company Ordinary Shares that are issued and outstanding immediately prior to the Effective Time and that are held by shareholders who shall have validly exercised and not effectively withdrawn or lost their rights to dissent

from the Merger in accordance with Section 238 of the Cayman Companies Act or the Company's Memorandum and Articles of Association (the "**Articles**") (the "**Dissenting Shares**", holders of Dissenting Shares being referred to as "**Dissenting Shareholders**") shall be cancelled and the Dissenting Shareholders shall not be entitled to receive the Per-Share Merger Consideration with respect to such Dissenting Shares held by them immediately prior to the Effective Time. Instead, and without prejudice to any right they may have under the Cayman Companies Act, such Dissenting Shareholders shall be entitled to receive only the payment of the fair value of such Dissenting Shares held by them in accordance with the provisions of such Section 238 of the Cayman Companies Act or the Company's Articles. To the extent any such Dissenting Shareholders have failed to perfect or who effectively have withdrawn or lost their rights to dissent from the Merger under Section 238 of the Cayman Companies Act or the Company's Articles, such Dissenting Shareholders shall immediately thereupon (i) not be deemed to be Dissenting Shares and (ii) be deemed to have been cancelled and converted into, and to have become exchanged for, as of the later of the Effective Time or the time of such withdrawal or loss, the right to receive the Per Share Merger Consideration, without any interest thereon, pursuant to Article 2.5.1(i) unless otherwise excluded pursuant to Article 2.5.1(ii) or 2.5.1(iii). Parent (or a designee of Parent) shall promptly deposit or cause to be deposited with the Paying Agent (and the Paying Agent shall be directed to promptly thereafter transmit to the Taiwan Depositary & Clearing Corporation) any additional funds necessary to pay in full the aggregate Per Share Merger Consideration so due and payable to such shareholders who have failed to perfect or who shall have effectively withdrawn or lost such right to seek payment of the value of such Shares.

權利 縱使本契約有任何相反的條款，並在開曼公司法提供該等權利的範圍內，任何在生效時點前一刻的已發行並流通在外的標的公司普通股，經其持有之股東有效的行使，且未為有效撤回或喪失其對於本合併案依照開曼公司法第

238 條或標的公司之組織備忘錄與公司章程（下稱「**公司章程**」）異議之權利者（下稱「**異議股份**」；異議股份之持有人下稱「**異議股東**」），該股份應予以註銷。針對異議股東在生效時點前一刻所持有的異議股份，異議股東不得收取每股合併對價。在不影響異議股東在開曼公司法下權利之前提下，異議股東應只享有就其持有之異議股份收取按照開曼公司法第238條或公司章程所定公平價格的權利。在異議股東未能完成或撤回或喪失其在開曼公司法第238 條或公司章程下對本合併案異議之權利之範圍內，該異議股東應立即 (i) 不被視為是異議股份，並 (ii) （截至生效時點或撤回或喪失權利之時刻）被視為業經註銷並根據第2.5.1 條無息轉換為收取每股合併對價之權利以外（但排除根據第2.5.1(ii)條或第2.5.1(iii)條所除外的股份）。為支付給前述未能完成或撤回或喪失異議權利的股東的每股合併對價，母公司（或母公司指定之人）應立即將任何的額外必要款項存入或使之被存入予付款代理人（定義詳後；付款代理人則應被指示立即匯款予臺灣集中保管結算所股份有限公司）。

2.6.2 Fair Value Determination; Payment.

公平價格之認定；付款

- i. With respect to each Dissenting Shareholder, if an agreement on the fair value of the Dissenting Shares is reached between the Company and such Dissenting Shareholder within sixty (60) days after the AGM (or such later date as provided under section 238(8) of the Cayman Companies Act), then such agreed-upon value shall be the fair value of the Dissenting Shares then held by such Dissenting Shareholder and be binding on the Surviving Company and such Dissenting Shareholder, and the Surviving Company shall promptly deposit or cause to be deposited with the Paying Agent such amount payable so as to cause the Paying Agent to pay such fair value to such Dissenting Shareholder.

針對各異議股東，若其異議股份之公平價格已由標的公司與該異議股東在股東會後六十（60）日內（或開曼公司法第238條所規定較後之日期）達成協議者，該議定之價格應構成異議股東當時持有之異議股份之公平價

格，並應對存續公司及該異議股東具有拘束力，而存續公司應即將款項存入或使之被存入予付款代理人，以促使付款代理人支付予該異議股東該公平價格。

- ii. With respect to each Dissenting Shareholder, if no such agreement is reached between the Company and such Dissenting Shareholder within sixty (60) days after the AGM (or such later date as provided under section 238(8) of the Cayman Companies Act), the fair value of the Dissenting Shares then held by such Dissenting Shareholder shall be determined pursuant to the provisions of the Cayman Companies Act. Notwithstanding the foregoing, the Surviving Company shall promptly deposit or cause to be deposited with the Paying Agent such amount as may be necessary so as to cause the Paying Agent to pay such Dissenting Shareholder, in an amount equivalent to the Per-Share Merger Consideration for each such Dissenting Share, in advance of the final and binding determination of such Dissenting Shares' fair value. The Surviving Company's obligation to pay the fair value to such Dissenting Shareholder for his or her Dissenting Shares shall be automatically reduced in the corresponding amount of such payment. The excess (if any) of the finally determined fair value of the Dissenting Shares over the foregoing payment shall be paid by the Surviving Company in accordance with the applicable Laws upon the final and binding determination of such fair value.

針對各異議股東，若前述的協議未能由標的公司與該異議股東在股東會後六十（60）日內（或開曼公司法第238條所規定較後之日期）達成者，異議股份的公平價格應按照開曼公司法認定之。儘管有前述規定，存續公司應即將所需款項存入或使之被存入予付款代理人，以促使付款代理人在異議股份的公平價格確定前，按每異議股份相當於每股合併對價的數額支付給該異議股東。存續公司支付給異議股東公平價格的義務，應在前述範圍內自動減免。最終確定的公平價格超過前述款項的部分（若有），應由存續公司按照相關法律在確定時支付之。

2.6.3 The Company shall give Parent (i) prompt written notice of any

notices of objection, notice of dissent or demands for appraisal under Section 238 of the Cayman Companies Act received by the Company, attempted withdrawals of such notices or demands, and any other instruments served pursuant to applicable Laws and received by the Company relating to its shareholders' right to dissent from the Merger and any material correspondence received by the Company in connection with such demands, and (ii) the right to direct all negotiations and proceedings with respect to such notice or demand for fair value under the Company's Articles and the Cayman Companies Act. The Company shall not, except with the prior written consent of Parent, make any offer or payment with respect to any exercise by a shareholder of the Company of its rights to dissent from the Merger or any demands for appraisal or offer to settle or settle any such demands or approve any withdrawal of any demands. In the event that any written notices of objection to the Merger are served by any shareholders of the Company pursuant to Section 238(2) of the Cayman Companies Act, the Company shall serve written notice of the authorisation of this Agreement and the Plan of Merger on such Shareholders pursuant to Section 238(4) of the Cayman Companies Act within twenty (20) days of the approval of the Merger by shareholders of the Company at the shareholders' meeting.

標的公司應 (i) 立即書面通知母公司其所收到的任何反對通知、異議通知或要求按照開曼公司法第238條裁定價格之要求、前述通知或要求的企圖撤回，以及任何其他標的公司按相關法律送達或收受並有關其股東對本合併案異議之文書，以及任何標的公司有關前述請求所收到的重大往來訊息，並 (ii) 賦予母公司控制所有有關公司章程與開曼公司法下公平價格請求之協商與程序之權利。除母公司事前書面同意外，標的公司針對標的公司股東行使其異議權不應做出任何要約或付款，或和解之要約或和解或核准任何前述要求的撤回。若有任何有關本合併案的書面反對通知係標的公司股東根據開曼公司法第238(2)條送達者，標的公司應根據開曼公司法第238(4)條之規定，在股東會決議通過本合併案後之二十(20)日內對該股東送達本合併契約與計畫之授權。

2.7. Payment.

付款

2.7.1 Paying Agent. Parent shall appoint and designate a qualified financial institution to act as the paying agent (the “**Paying Agent**”) for the purposes of paying the holders of Company Ordinary Shares in accordance with the terms and conditions of this Agreement and other ancillary matters relating thereto. Parent shall, at least three (3) Business Days prior to the Closing Date, deposit, or shall cause to be deposited, with the Paying Agent, for the benefit of the holders of the Company Ordinary Shares, cash in immediately available funds in an amount sufficient for the Paying Agent to make the requisite payments pursuant to Article 2.5.1(i); and the Company shall, when and as such amount becomes ascertainable, deposit or cause to be deposited the amount necessary to make the requisite payments pursuant to Article 2.6.2.

付款代理人 為根據本契約條款與條件付款給標的公司普通股權之持有人，以及其他相關事務，母公司應委任並指定一符合資格之金融機構作為其付款代理人。母公司應最晚在交割日三個營業日前，將付款代理人按照第2.5.1 條足額支付必要款項之所需現金，為標的公司普通股持有人之利益，存入或使其被存入給付款代理人，標的公司並應在相關款項按照第2.6.2 條得確定時存入或使其被存入給付款代理人。

2.7.2 Payment Procedure. Unless otherwise provided under Article 2.6, and to the extent that the Company Ordinary Share are deposited with the Taiwan Depository & Clearing Corporation, the Per-Share Merger Consideration payable, in respect of such shares so entitled pursuant to the terms and conditions of this Agreement, should be paid and settled by the Paying Agent in accordance with customary practice for a company listed on the TPEx.

付款程序 除第2.6條另有規定外，在標的公司普通股係交由臺灣集中保管結算所股份有限公司集保的情況下，應由付款代理人按照一般上櫃公司慣例支付應支付之每股合併對價（就得收取的股份的部分）。

- 2.8. Closing of Register of Members; No Transfers. In accordance with applicable Laws, including Article 15-7 of the Taipei Exchange Rules Governing Securities Trading on the TPEX, the listed share register or register of members of the Company shall be closed and no further transfer shall be permitted as at a certain date to be designated by the Parties, provided that nothing herein shall prevent the Surviving Company from maintaining a register of members in respect of its ordinary shares after the Effective Time and from registering transfers of such ordinary shares after the Effective Time.

停止過戶；不得轉讓 根據相關法律，包括財團法人中華民國證券櫃檯買賣中心證券商營業處所買賣有價證券業務規則第15-7 條，標的公司之股東名冊應在全體當事人指定之日起停止過戶，並禁止後續之轉讓，但前述規定並不限制存續公司在生效時點後就生效時點後的普通股管理其股東名冊並登記相關轉讓。

- 2.9. Withholding for Taxes. Parent and the Paying Agent shall be entitled (but not obligated) to deduct and withhold from any sum otherwise payable pursuant to this Agreement such amounts (if any) as Parent or the Paying Agent are required to deduct and withhold with respect to the making of such payment under any applicable tax Laws. To the extent any such amounts are so deducted and withheld by Parent or the Paying Agent, such amounts shall be treated for all purposes of this Agreement as having been paid to the holder of the Company Ordinary Share whom such deduction and withholding were made against.

稅務扣繳 母公司與付款代理人得（但無義務）自任何根據本契約應付款項內扣除並保留其依照相關的稅務法律必須扣除及保留的款項。在母公司或付款代理人扣除並保留的範圍內，就本契約下所有之目的，該款項應被視為是已支付予為其扣除並保留的標的公司普通股之持有人。

- 2.10. No Liability. None of the Paying Agent, Parent, or the Surviving Company shall be liable to any holder of any Company Ordinary Shares for any such share or cash delivered to a public official pursuant to any applicable abandoned property, escheat or other similar Laws. Any amounts remaining unclaimed by such holders at such time at which such amount would otherwise escheat to or become property of any Governmental Authority shall become, to the extent permitted by applicable Laws, the property of the Surviving Company.

免責聲明 針對根據相關的拋棄財產、歸納國庫或類似法律支付給政府

公職人員的股份、現金，付款代理人、母公司與存續公司均不對任何標的公司普通股之持有人負責。任何剩餘款項在特定時點若無特別約定一般將歸納國庫或成為政府機構所有者，在法律允許的範圍內，應成為存續公司的財產。

Article 3 Covenants 承諾事項

- 3.1 In addition to and without prejudice to any other provisions of this Agreement setting forth one or more Parties' covenant and/or undertaking, each Party shall use all reasonable best efforts to take, or cause to be taken, all other appropriate action, to do or cause to be done all other things necessary, proper or advisable under applicable Laws, and to execute and deliver such documents and other instruments, each as may be required to carry out the provisions of this Agreement and to consummate and make effective the transactions contemplated by this Agreement.

在不損及本契約之一方或多方當事人的約定和/或承諾等任何其他規定的情況下，全體當事人應盡一切合理的最大努力，採取或促使採取所有其他適當的行動，並按照適用的法律，採取或促使採取所有其他必要、適當或可取的行動，並簽署和交付執行本契約條款、完成本契約下的交易，並使之生效所需的檔案和其他文件。

- 3.2 AGM. After the Execution Date, the Company shall convene the AGM for the purpose of obtaining the requisite shareholder approval with respect to, among other things, the Merger and the De-Listing. The Company agrees that the relevant meeting notice for the AGM shall be reviewed by Parent in advance of such notice's being sent out to the shareholders of the Company. The Company agrees to make all such reasonable changes as recommended by Parent in such notice.

股東會 在簽署日後，標的公司應召開股東會，以獲得有關包括本合併案和本下市案的必要股東同意。標的公司同意，股東會的相關會議通知應在發送給標的公司股東之前由母公司進行審閱。標的公司同意按照母公司在通知中的建議進行所有合理的變更。

- 3.3 Ordinary Course of Business. Following the Execution Date until the earlier of (1) the Closing or (2) the termination of this Agreement pursuant to Article 7, except (x) as expressly required by this Agreement or (y) with the prior written consent of Parent, the Company shall:

正常商業營運 自簽署日起至 (1) 交割或 (2) 根據第7 條終止本契

約止（以較早發生者為準），除 (x) 本契約明確要求或 (y) 經母公司事先書面同意外，標的公司應：

- i. conduct its business only in the ordinary course of business consistent with past practice and with no less diligence and efforts than would be applied in the absence of this Agreement and the transactions contemplated by this Agreement;
僅在與以合乎業務常規及過往履踐業務之標準營運，且以不低於在沒有本契約和本契約規定的交易的情況下應盡的勤勉和努力；
- ii. (a) preserve its present business operations, organization and goodwill, (b) keep available the services of its current officers and employees, and (c) preserve the present relationships with its vendors, service providers and suppliers;
(a) 維持其目前的業務運作、組織和商譽；(b) 保持其目前的管理人員和雇員的服務；並 (c) 保持與廠商、服務提供者和供應商的現有關係；
- iii. (a) maintain its books, accounts and records in the ordinary course of business consistent with past practice, (b) continue to collect accounts receivable and pay accounts payable utilizing normal procedures and without discounting or accelerating payment of such accounts, and (c) comply with all its contractual and other obligations; and
(a) 在以合乎業務常規及過往履踐業務之標準保持其帳簿、帳目和記錄；(b) 繼續使用正常程序來催收應收賬款和支付應付帳款，且不減少或提前支付此類帳款，並 (c) 遵守其所有合約義務和其他義務；及
- iv. comply with all applicable Laws and obtain all licenses and permits required by all applicable Laws.
遵守所有適用法律，並獲得所有適用法律要求的所有執照和許可。

3.4 Negative Covenants. Without limiting the generality of any other provisions in this Article 3, following the Execution Date until the earlier of (1) the Closing or (2) the termination of this Agreement pursuant to Article 7, except (x) as expressly required by this Agreement or (y) with the prior written consent of Parent, the Company shall not take any of the

following actions:

負面承諾事項 在不限制本契約第3條任何其他規定的情況下，自簽署日起至 (1)交割或 (2) 根據第7 條終止本契約止（以較早發生者為準），除 (x) 本契約明確要求或 (y) 經母公司事先書面同意外，標的公司不得採取任何下列行為：

- i. enter into any merger or consolidation with any corporation or other entity, or conduct any investment or acquire the equity interests in any corporation, partnership or other entity, or set up any branch or representative office in any area;
與任何公司或其他實體進行合併，或投資或收購任何公司、合夥企業或其他實體的股權，或在任何地區設立分支機構或代表處；
- ii. repurchase, redeem or otherwise acquire any of outstanding shares of its share capital or other securities thereof, or interests therein;
回購、贖回或以其他方式獲取其股本或其他證券的任何已發行股份或其中的權益；
- iii. reclassify, divide, consolidate or otherwise restructure its share capital, including creating any additional class or series of shares in its share capital, or issue any new shares or options, warrants, or other securities that may be converted into or exchanged for shares;
重新分類、分割、合併或以其他方式重組其股本，包括在其股本中新增任何類別或系列的股份，或發行任何新股份或期權、認股權證或其他可轉換或交換股份的證券；
- iv. take any action which would adversely affect the ability of the Parties to consummate the transactions contemplated by this Agreement; or
採取任何可能對全體當事人完成本契約項下交易的能力產生不利影響的行動；或
- v. enter into any Contract to do any of the foregoing.
簽訂任何合約進行上述任何事情。

3.5 Information Rights. 資訊取得權

3.5.1 Following the Execution Date until the earlier of (i) the Closing or (ii) the termination of this Agreement pursuant to Article 7, without prejudice and in addition to any other provisions of

this Agreement, Parent and Merger Sub shall be entitled (x) to make, during normal business hours, such investigation of the properties, assets, businesses and operations of the Company, and such examination of the books and records of the Company and (y) to make extracts and copies of such books and records. For the avoidance of doubt, in the event that the Company has undertaken any capital investments or holds any equity interests in any other Person, Parent and Merger Sub shall be entitled access to all books and records relating to such investment or equity holding and shall be entitled to make extracts and copies of all such books and records.

一般自簽署日起至 (1) 交割或 (2) 根據第7 條終止本契約止（以較早發生者為準），在不影響本契約任何其他規定的情況下，母公司和合併子公司應有權 (x) 在正常營業時間內對標的公司的財產、資產、業務和運營進行調查，以及對標的公司帳簿和記錄進行相關的審查，以及 (y) 製作此類帳簿和記錄的摘錄和副本。為免疑異，若標的公司已進行任何資本投資或持有任何其他人的任何股權，母公司和合併子公司應有權查閱與該投資或持股有關的所有帳簿和記錄，並有權摘錄和複製所有此類帳簿和記錄。

3.5.2 Following the Execution Date until the earlier of (i) the Closing or (ii) the termination of this Agreement pursuant to Article 7, the Company shall promptly notify Parent in writing of all events, circumstances, facts and occurrences arising subsequent to the Execution Date which could be reasonably expected to result in any breach of a Company Representations and Warranties in this Agreement, or which could be reasonably expected to result in any of the conditions set forth in Articles 4.1, 4.2, and 4.3 not to be satisfied on or before the Long Stop Date.

特定事項的通知自簽署日起至 (1) 交割或 (2) 根據第7條終止本契約止（以較早發生者為準），針對簽署日後所發生的所有事實和事件，可合理預期會導致違反標的公司在本契約中的聲明與保證，或可合理預期導致第4.1 條、第4.2 條和第4.3 條規定的任何條件在最終終止日（定義詳後）當日或之前無法滿足者，標的公司應立即以書面形式通知母公司。

Article 4 交割先決條件

- 4.1 Mutual Conditions. The respective obligations of Acquiring Parties and the Company to consummate the transactions contemplated by this Agreement shall be subject to the fulfillment or waiver by each of them with respect to itself, at or prior to the Closing, of each of the following conditions:

共同先決條件 各收購方和標的公司各自完成本契約條款所涉交易的義務，應係以在交割時或之前，以下條件均獲成就，或由其豁免以下條件為前提：

- 4.1.1 Necessary Approval. Each of the Parties having obtained all corporate, regulatory, and governmental authorisation, approvals, consents, clearance and waivers required for the Parties to enter into this Agreement and to consummate the transactions contemplated by this Agreement, including (A) (i) the Merger, the Plan of Merger and De-listing shall be authorised by the Company pursuant to Articles by way of the approval and authorisation of this Agreement, the Plan of Merger and the Merger and De-listing with the affirmative vote of not less than two-thirds of votes cast by such shareholders representing the total issued and outstanding shares of the Company, being entitled to do so, vote in person, or where proxies are allowed, by proxy at a general meeting, at which the quorum of shareholders is present; and (ii) an approval issued by the TPEx approving the De-listing; and (iii) the requisite filings to be made in connection with the Merger with the Registrar of Companies of the Cayman Islands; and, to the extent legally required to do so, (B) the receipt by Parent of the foreign exchange of the consideration to be paid hereunder into NTD; and

必要核准 各方當事人均已獲得簽訂本契約和完成本合併案及本下市案所需之內部合法程序及授權、監管部門和政府授權、核准、同意、許可和豁免，包括 (A) (i) 標的公司依公司章程規定的方式經股東會同意本合併案及本下市案；亦即，本契約、合併計畫和本合併案與本下市案經標的公司全部已發行並流通在外總股份數三分之二以上股東，於達章定出席數之股東會進行表決（不論親自或（若允許者）透過委託方式表決者）之同意； (ii) 櫃買中心核

准本下市案之核准；及(iii) 完成在開曼群島公司註冊處關於本合併案必要之歸檔；以及，若有必要者，(B) 母公司針對按照本契約所需支付之款項已結匯成為新臺幣；及

4.1.2 No Restraint. No Action or Legal Proceeding having been commenced by or before any Governmental Authority or other relevant governmental body against the Company, Parent or Merger Sub, seeking, inter alia, to restrain or materially and adversely alter the transactions contemplated by this Agreement, which could be reasonably expected to render it impossible or unlawful to consummate such transactions, or the consummation of such altered transactions could be reasonably expected to be inconsistent with the Acquiring Parties' intent of privatising the Company.

無限制 任何政府機構或其他相關政府機關均未對標的公司、母公司或合併子公司提起任何訴訟或法律程序，特別是請求限制或重大和不利地改變本契約下的交易，進而可能會導致無法進行或完成該等交易，或使其變得不合法，或完成該等變更後的交易可合理預期將與全體收購方將標的公司私有化的目的未盡相符。

4.2 Conditions to the Acquiring Parties' Obligations. The obligations of each Acquiring Party to consummate the transactions contemplated by this Agreement shall be subject to the fulfillment or waiver, at or prior to the Closing, of each of the following conditions:

收購方義務的先決條件 各收購方完成本契約條款所涉交易的義務，應係以在交割時或之前，以下條件均獲成就，或由其豁免以下條件為前提：

4.2.1 The Company Representations and Warranties having been true and correct in all material respects on the Execution Date and remaining true and correct in all material respects as of the Closing Date; and

標的公司聲明與保證於簽署日及交割日時，在所有重大方面均真實無誤；及

4.2.2 No change with Material Adverse Effect having occurred with respect to the Company since the Execution Date.

自簽署日起，標的公司未經歷任何具有重大不利影響之變

更。

- 4.3 Conditions to the Company's Obligations. The obligation of the Company to consummate the transaction contemplated by this Agreement shall be subject to the fulfillment or waiver, at or prior to the Closing, that the Acquiring Parties' Representations and Warranties having been true and correct in all material respects on the Execution Date and remaining true and correct in all material respects as of the Closing Date.

標的公司義務的先決條件 標的公司完成本契約條款所涉交易的義務，應係以在交割時或之前，收購方聲明與保證於簽署日及交割日時，在所有重大方面均真實無誤，或經標的公司以書面豁免此條件為前提。

- 4.4 Notwithstanding the provisions of this Article 4, the Acquiring Parties and the Company may waive any or all of such conditions to be satisfied by the Company (in the case of a waiver by the Acquiring Parties) or the Acquiring Parties (in the case of a waiver by the Company), as the case may be, other than those required by Law, at any time by notice in writing to all other Parties.

儘管有本第4條的規定，除法律禁止之外，全體收購方和標的公司可在任何時候，經書面通知其他方所有當事人，豁免標的公司（在收購方豁免的情況下）或收購方（在標的公司豁免的情況下）所應使其獲得滿足的條件之一部或全部。

- 4.5 The first Business Day on which all the conditions set forth by Articles 4.1, 4.2, and 4.3 are fulfilled is the “**Unconditional Date**”. If either the Acquiring Parties or the Company believes that the Unconditional Date has occurred, such Party shall notify all the other Parties of the occurrence of the Unconditional Date.

第4.1條、第4.2條和第4.3條規定的所有條件均獲得滿足的第一個營業日為「無條件日期」。若收購方或標的公司認為無條件日期已經發生，該方當事人應將無條件日期的發生通知所有其他當事人。

- 4.6 If the Unconditional Date does not occur within twelve (12) months after the Execution Date (the “**Long Stop Date**”) through no willful or intentional acts or fault of the Parties, either the Acquiring Parties or the Company may terminate this Agreement by written notice to the other

Parties; provided that such termination right shall not be available to the Party (or Parties) who is attributable for the passing of the Long Stop Date. Upon termination in accordance with this Article 4.6, this Agreement shall become void and ineffective; and each Party shall cease to have any obligation or liability in connection with this Agreement, save and except for such obligation or liability accrued on or prior to such termination.

若無條件日期在簽署日期後的十二（12）個月內（下稱「**最終終止日**」）未發生且不是由於任一方當事人的蓄意行為或故意、過失所致，則收購方或標的公司可透過向其他當事人發出書面通知之方式終止本契約；但因可歸責於一方或多方當事人致最終終止日屆致而條件仍無法成就者，該一方或多方當事人不適用本條之終止權。根據第4.6 條終止本契約後，本契約將失效；各方當事人應停止承擔與本契約有關的任何義務或責任，但在終止時或之前產生的此類義務或責任除外。

Article 5 聲明與保證

- 5.1 The Acquiring Parties represent, warrant and undertake to and with the Company, severally and with respect to itself only, that each of the Acquiring Parties Representations and Warranties contained in Schedule 2 attached hereto is, on the Execution Date, and will be, on the Closing Date, true and accurate in all respects (or in the case of representations and warranties that speak of a specific date, as of such specific date).

各收購方僅就自己的部分向標的公司聲明、保證並承諾，本契約附表二所載之各收購方聲明與保證，在簽署日和交割日，各方面均真實且正確（或在聲明與保證涉及特定日期的情況下，截至該特定日期）。

- 5.2 The Company represents, warrants and undertakes to and with the Acquiring Parties, with respect to itself, that each of the Company Representations and Warranties contained in Schedule 3 attached hereto is, on the Execution Date, and will be, on the Closing Date, true and accurate in all respects (or in the case of representations and warranties that speak of a specific date, as of such specific date).

標的公司僅就自己的部分向全體收購方聲明、保證並承諾，本契約附表三所載之各標的公司聲明與保證，在簽署日和交割日，各方面均真實且正確（或在聲明與保證涉及特定日期的情況下，截至該特定日期）。

- 5.3 Each Party hereby agrees to disclose promptly to the other Party (being, the Acquiring Parties in the case of the Company, and the Company in the case of an Acquiring Party) in writing immediately upon becoming aware of any matter, event or circumstance (including any omission to act) that arises or becomes known to it after the Execution Date and before the Closing which constitutes a material breach of or is inconsistent with any of its respective Representations and Warranties.
- 針對任何在簽署日後、交割前始發生或始知悉之事情、事件或情況（包括任何不作為），而該等事情、事件或情況（包括任何不作為）構成一種重大違約或與其聲明與保證內容未盡相符者，各方當事人茲同意在知悉後立即以書面形式通知其他所有當事人（標的公司應向收購方，收購方應向標的公司）。

Article 6 Press Release; Public Announcement 新聞稿；公告

Any press release, public announcement, or other disclosure of similar nature to the general public or the stock exchange, including the TPEx, shall be done only after the Acquiring Parties (in the event of such disclosure by the Company) or the Company (in the event of such disclosure by a Acquiring Party) had been provided reasonable advance notice to review the content of such disclosure, and had reached an agreement with the disclosing Party in respect of the content and timing thereof.

向公眾或證券交易所（包括櫃買中心）發出的任何新聞稿、對外公告或其他類似性質的揭露，只有在收購方（在標的公司擬揭露的情況下）或標的公司（在收購方擬揭露的情況下）收到合理的事先通知以得審閱該等揭露內容，並與揭露方就揭露內容和揭露時間達成協議後，始得辦理。

Article 7 Termination 終止

- 7.1 This Agreement may be terminated at any time prior to the Closing:
本契約得於交割前隨時按下述方式終止：

- i. by the Company if any Acquiring Party shall have breached any of the Acquiring Parties Representations and Warranties or any of its covenants or other agreements contained in this Agreement that would give rise to the failure of a condition set forth in Articles 4.1 and 4.3, which breach either cannot be or has not been cured within forty-five (45) days after the

giving of written notice by the Company to the Acquiring Parties;

若任何收購方違反了任何收購方聲明與保證，或其在在本契約中的任何承諾或其他約定，導致第4.1 條和第4.3 條中規定的條件未獲滿足，且該違約情形在標的公司向收購方發出書面通知之日起四十五（45）日內無法或尚未補正者，則得由標的公司終止；

- ii. by Parent if the Company shall have breached any of the Company Representations and Warranties or the Company shall have breached any of its covenants or other agreements contained in this Agreement that would give rise to the failure of a condition set forth in Articles 4.1 and 4.2, which breach either cannot be or has not been cured within forty-five (45) days after the giving of written notice by Parent to the Company;

若標的公司違反了任何標的公司聲明與保證，或其在在本契約中的任何承諾或其他約定，導致第4.1條和第4.2 條中規定的條件未獲滿足，且該違約情形在母公司向收購方發出書面通知之日起四十五（45）日內無法或尚未補正者，則得由母公司終止；

- iii. by either the Acquiring Parties or the Company pursuant to Article 4.6 and in accordance with and subject to the terms thereof;

由收購方及標的公司任一方根據第4.6條終止；

- iv. by the Acquiring Parties if the Company makes a general assignment for the benefit of creditors, or any proceeding shall be instituted by or against the Company seeking to adjudicate the Company as bankrupt or insolvent, or seeking liquidation, winding up or reorganization of the Company, or seeking any arrangement, protection or relief of any of the Company's debts under any Law relating to bankruptcy, insolvency or reorganization;

若標的公司為債權人的利益進行概括讓與，或標的公司提起或成為任何訴訟之對象，請求判定標的公司破產或無力償債，或請求清算、解散或重整，或請求任何破產或重整法律下，就標的公司債務之安排、保障或救濟，則得由收購方終止；

- v. by the Company if any Acquiring Party makes a general

assignment for the benefit of creditors, or any proceeding shall be instituted by or against the an Acquiring Party seeking to adjudicate it as bankrupt or insolvent, or seeking liquidation, winding up or reorganization of an Acquiring Party, or seeking any arrangement, protection or relief of any of the Acquiring Parties' debts, as the case may be, under any Law relating to bankruptcy, insolvency or reorganization; or

若任一收購方為債權人的利益進行概括讓與，或任一收購方提起或成為任何訴訟之對象，請求判定該收購方破產或無力償債，或請求清算、解散或重整，或請求任何破產或重整法律下，就該收購方債務之安排、保障或救濟，則得由標的公司終止；或

- vi. by either the Acquiring Parties or the Company if any Governmental Authority shall have issued an order, decree or ruling or taken any other action restraining, enjoining or otherwise prohibiting the transactions contemplated by this Agreement and such order, decree, ruling or other action shall have become final and non-appealable; provided that the Party attributable to such order, decree or ruling being issued shall not be entitled the right to terminate hereunder.

若任何政府機構發佈命令、法令或規章，或採取任何其他行動限制、禁止或以其他方式否准本契約擬進行的交易，且該等命令、法令、規章或其他行動成為終局且不可上訴者，收購方或標的公司均得終止本契約；惟，對於該等命令、法令或規章之發布可歸責之當事人無權終止本契約。

- 7.2 Without prejudice to Article 7.1, this Agreement may be terminated by the mutual written consent of the Acquiring Parties and the Company at any time prior to the Closing.

在不影響第7.1條的情況下，本契約在交割前得經全體收購方及標的公司書面同意隨時終止之。

- 7.3 In the event of the termination of this Agreement as provided in Article 7.1 or 7.2, this Agreement shall forthwith be of no further force or effect (except for any Surviving Provisions) and there shall be no further obligation on the part of any Party to consummate the transactions

contemplated by this Agreement, save and except for such obligation or liability accrued on or prior to such termination.

本契約根據第7.1條或第7.2條的規定終止者，除存續條款外，本契約應立即不再具有任何效力，且除了終止時或之前產生的該等義務或債務外，任何一方當事人均無義務完成本契約規定的交易。

- 7.4 Notwithstanding anything to the contrary contained in this Agreement, Articles 1, 8, 9, and 11, and all schedules and exhibits referenced thereby (the “**Surviving Provisions**”) shall survive termination of this Agreement and nothing herein shall relieve any Party from any liability for any breach of this Agreement accrued prior to its termination.

縱使本契約有任何相反的約定，第1條、第8條、第9條和第11條，以及前述條文所涉之所有附表與附件（下稱「**存續條款**」），在本契約終止後應持續有效，且本契約中的任何內容均不免除任何一方當事人在本契約終止前因任何本契約之違反而產生的責任。

Article 8 Costs 費用

Unless otherwise specified under this Agreement, the Acquiring Parties and the Company shall each pay its own costs of and incidental to this Agreement and the performance of its obligations hereunder.

除本契約另有規定外，收購方和標的公司應各自負擔並支付本契約下以及其履行本契約下之責任所伴隨的費用。

Article 9 General 一般條款

- 9.1 This Agreement has been written in both English and Chinese. The Chinese translation is provided for reference only. In the event of any discrepancy, the English version shall prevail.

本契約以英文及中文作成。中文譯本僅供參考。如有任何不一致之處，以英文版本為準。

- 9.2 Neither this Agreement nor any of the rights and obligations hereunder may be assigned or delegated, whether directly or indirectly, by any Party without the prior written consent of the other Party (the Company in the event of any of the foregoing by an Acquiring Party; the Acquiring Parties in the event of any of the foregoing by the Company) hereto, unless otherwise provided in this Agreement, and any such assignment or attempted assignment without such consent shall be void.

除非本契約另有規定外，未經另一方當事人事先書面同意（若係收購方之一擬採取以下行為時，為標的公司之同意；若係標的公司擬採取以下行為時，則為全體收購方之同意），任何一方當事人不得直接或間接轉讓或將本契約或本契約下的任何權利和義務委託他人處理，且未經前述同意的任何此類轉讓或嘗試轉讓均無效。

- 9.3 This Agreement constitutes the entire agreement between the Parties and supersedes any and all prior oral and written agreements or arrangements between them relating to the Merger and/or the De-listing. 本契約構成全體當事人之間的完整合意，並取代全體當事人之前就本合併案和/或本下市案曾達成的任何及所有口頭和書面協議或安排。

- 9.4 If any provision or part of a provision of this Agreement shall be, or be found by any authority or court of competent jurisdiction to be, invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions or parts of such provisions of this Agreement. The Parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in an acceptable manner in order to that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible.

本契約之任何條款如有違法或無效時，不影響契約其他條款之合法性。雙方當事人於合法範圍內應善意協商修訂違法或無效之部分條款。

- 9.5 All amendments, waivers and other modifications of this Agreement shall be in writing and executed by all Parties to this Agreement.

本契約的所有修訂、豁免和其他修改均應採用書面形式為之，並由本契約全體當事人簽署。

- 9.6 Unless otherwise specified in this Agreement, all payments required under this Agreement shall be made in NTD.

除非本契約另有規定，本契約所規定的所有款項均應以新臺幣支付之。

Article 10 Notice通知

Any notice to be served under this Agreement shall be in writing and shall be conclusively deemed to have been duly given (a) when hand delivered to the other party; (b) when sent by mail or facsimile during a Business Day at the address or number set forth below, or (c) when made by email, at the time the sender receives an automated message or receipt confirming delivery.

依本契約所為之通知均應以書面為之，且應於下列時間點視為已送達：(a) 於透過專人交付予他方時；(b) 於營業日透過郵寄或傳真傳送至下列地址或電話處時；或 (c) 於透過電子郵件傳送後收到自動回覆訊息或確認傳送成功訊息時。

To the Parent 母公司:

Recipient 收件人：郭俊良 執行副總

Address 地址：基隆市206七堵區工建路1號

E-mail：invest@umt-tw.com

Telephone 電話：(02)2452-5533

To the Merger Sub 合併子公司:

Recipient 收件人：郭俊良 執行副總

Address 地址：基隆市206七堵區工建路1號

E-mail：invest@umt-tw.com

Telephone 電話：(02)2452-5533

To the Company 標的公司:

Recipient 收件人：劉若涵 財務經理

Address 地址：基隆市206七堵區工建路1號

E-mail：invest@rt-inc.com

Telephone 電話：(02)2451-6514

Article 11 Governing Law and Dispute Resolution 準據法與紛爭解決

11.1 This Agreement shall be governed by and construed in accordance with the laws of Taiwan without regard to the conflicts of law principles thereof, except that the following matters arising out of or relating to this Agreement shall be interpreted, construed and governed by and in accordance with the laws of the Cayman Islands: the Merger, the vesting of the undertaking, property and liabilities of Merger Sub and the Company in the Surviving Company, the cancellation of the Company Ordinary Shares, the rights provided for in Section 238 of the Cayman Companies Act with respect to any Dissenting Shares, the fiduciary or other duties of the board

of directors of the Company and the board of directors of Merger Sub and the Company, and the internal corporate affairs of the Company and Merger Sub.

本契約由臺灣地區之法律解釋之，但不適用其法律衝突之原則。但因本契約產生或與本契約有關的下列事項，應根據開曼群島法律進行解釋：本合併案、合併子公司與標的公司業務、財產和債務歸屬存續公司之繼受、標的公司普通股之註銷、開曼公司法第238 條規定與任何異議股份有關的權利、標的公司董事會和合併子公司董事會的受任人義務或其他職責，以及標的公司、合併子公司的內部公司事務。

11.2 All disputes arising out of or in connection with this Agreement shall be first resolved through friendly negotiation amongst all the Parties. Subject to the foregoing sentence, any such dispute that failed to be settled within a period of not less than thirty (30) days since the first date of such negotiation shall be submitted to the Taiwan Taipei District Court.

因本契約引起的或與本契約有關的所有爭議，應首先透過全體當事人先友好協商解決。在符合前述規定的前提下，任何此類爭議若在協商第一天起算後的三十（30）日內未能解決者，則應交由臺灣臺北地方法院解決之。

Article 12 Effectiveness 效力

This Agreement shall be legally binding on and enforceable against each Party on and from the Execution Date. The Parties may enter into this Agreement by executing any such number of counterparts, each deemed as an original, but all of which together shall constitute one and the same instrument. Delivery of an executed signature page of a counterpart by facsimile or in PDF sent by electronic mail shall take effect as delivery of an executed counterpart of this Agreement.

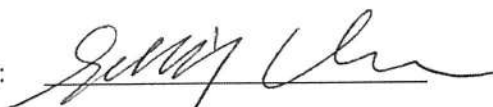
本契約自簽署日起對各方當事人具有法律上約束力並可對其執行。當事人可透過簽署任何份數簽字頁的方式簽訂本契約，各均視為正本，並共同構成同一文件。透過傳真或電子郵件發送的PDF 簽名頁的遞交，與簽署本契約簽字頁具有相等之效力。

(THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK
WITH SIGNATURE PAGE TO FOLLOW)

（以下空白，簽名頁於後頁）

IN WITNESS WHEREOF, this Agreement has been signed by each of the parties hereto as of the date first written above.

Parent: UMT HOLDINGS (SAMOA) LIMITED

By (簽名): 

Name (姓名): 陳淑敏

Title (職稱): 董事

IN WITNESS WHEREOF, this Agreement has been signed by each of the parties hereto as of the date first written above.

Merger Sub: UMT Holdings (Cayman) Limited

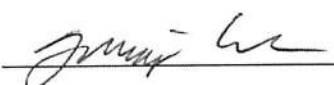
By (簽名): 

Name (姓名): 陳淑敏

Title (職稱): 董事

IN WITNESS WHEREOF, this Agreement has been signed by each of the parties hereto as of the date first written above.

Company: Radiation Technology, Inc. 芮特科技股份有限公司

By (簽名): 

Name (姓名): 吳東義

Title (職稱): 董事

SCHEDULE 1 Definitions

附表一 定義

Unless otherwise defined, in this Agreement, where the context so admits, the following words and expressions shall have the following meanings:

除非另有定義，在本契約中，在上下文允許的情況下，以下詞語和表達應具有以下含義：

“Acquiring Parties Representations and Warranties” **the representations and warranties of the Acquiring Parties set out in Schedule 2 hereto.**
收購方在本契約附表二中的聲明與保證。

「收購方聲明與保證」

“Acquiring Party” or “Acquiring Parties” has the meaning set forth in the preamble.
具有序言中規定的含義。

「收購方」或「全體收購方」

“Action” means any claim, action, suit, arbitration, inquiry, proceeding or investigation by or before any Governmental Authority or any Person, as the context requires.

「行動」

係指由任何政府機構或任何人提出或向其提出的任何索賠、訴訟、訴訟、仲裁、調查、程序或調查，視上下文而定。

“Agreement” has the meaning set forth in the preamble.
具有序言中規定的含義。

「本契約」

“Applicable Accounting Standards” means the International Financial Reporting Standards.
係指國際財務報導準則。

「適用會計準則」

“Business Day” means any day other than (i) a Saturday or Sunday or (ii) a day on which banks are required or authorised to close in Taiwan (the R.O.C.) or the Cayman Islands; provided that if the last Business Day of a period stipulated hereunder falls on a public holiday on which banks are required or authorised to close in Taiwan (the R.O.C.) or the Cayman Islands, such period will be extended until the next Business Day when banks are open in Taiwan (the R.O.C.) and the Cayman Islands.

「營業日」

係指除 (i) 星期六或星期日，或 (ii) 臺灣地區（中華民國）或開曼群島要求或授權銀行關閉的日期以外的任何一天；但若本契約規定期限的最後一個營業日是臺灣地區（中華民國）或在開曼群島要求或授權銀行關門的國定假日者，該期限將延長至在臺灣地區（中華民國）及開曼群島銀行均營業的下一個營業日。

“Cayman Companies Act” 「開曼公司法」	has the meaning set forth in the recitals. 具有序言中規定的含義。
“Closing Date” 「交割日」	has the meaning set forth in Article 2.3. 具有第2.3 條規定的含義。
“Closing” 「交割」	has the meaning set forth in Article 2.3. 具有第2.3 條規定的含義。
“Company Ordinary Share” 「標的公司普通股」	means the Company’s ordinary shares of a nominal par value of NTD10.00 each. 係指標的公司的普通股，每股面額新臺10.00 元。
“Company Representations and Warranties” 「標的公司聲明與保證」	the representations and warranties of the Company set out in Schedule 3 hereto. 標的公司在本契約附表三中的聲明與保證。
“Company” 「標的公司」	has the meaning set forth in the preamble. 具有序言中規定的含義。
“Company-Owned Shares” 「標的公司所擁有股份」	has the meaning set forth in Article 2.5.1(ii). 具有第2.5.1(ii)條規定的含義。
“Contract” 「合約」	means any note, bond, mortgage, indenture, agreement, lease, license, sublicense, contract, trust, instrument, arrangement, guarantee, or other commitment, obligation or understanding, whether oral or written, that is legally binding. 係指具有法律約束力的任何票據、債券、抵押、契約、協議、租約、許可證、再許可證、契約、信託、文書、安排、擔保或其他承諾、義務或理解，無論是口頭的還是書面的。
“De-listing” 「本下市案」	has the meaning set forth in the recitals. 具有前言中規定的含義。
“Dissenting Shareholders” 「異議股東」	has the meaning set forth in Article 2.6.1. 具有第2.6.1 條規定的含義。
“Dissenting Shares” 「異議股份」	has the meaning set forth in Article 2.6.1. 具有第2.6.1 條規定的含義。
“Effective Time” 「生效時點」	has the meaning set forth in Article 2.3. 具有第2.3 條規定的含義。
“AGM”	has the meaning set forth in the recitals.

「股東會」	具有前言中規定的含義。
“Excluded Shares” 「除外股份」	has the meaning set forth in Article 2.5.1(iii). 具有第2.5.1(iii)條規定的含義。
“Execution Date” 「簽署日」	has the meaning set forth in the preamble. 具有序言中規定的含義。
“Financial Statements” 「財務報表」	has the meaning set forth in Paragraph 6 of Schedule 3. 具有附表三第6段所述含義。
“Governmental Authority” 「政府機構」	means any court, national, supranational or local governmental authority, bureau, agency, instrumentality, body, or regulatory or administrative authority or any stock exchange. 係指任何法院、國家、跨國或地方政府機構、局、部門、授權單位、機關，或監管或行政機構或任何證券交易所。
“Intellectual Property Right” 「智慧財產權」	means all rights of the following types, which may exist or be created under the laws of any jurisdiction in the world: (i) rights associated with works of authorship, including exclusive exploitation rights, copyrights and moral rights; (ii) Trademarks; (iii) trade secret rights; (iv) patent and industrial design property rights; (v) rights of personality and publicity; (vi) all other proprietary rights in Intellectual Property, including the right to enforce and recover damages for the infringement or misappropriation; and (vii) rights in or relating to applications, registrations, renewals, extensions, combinations, divisions, continuations and reissues of, and applications for, any of the rights referred to in clauses (i) through (vi) above. 係指以下根據世界各地法律可得存在或創設的所有類型的權利：(i) 與著作相關的權利，包括獨家使用權、著作權和著作人格權；(ii) 商標；(iii) 營業秘密權；(iv) 專利權和工業設計財產權；(v) 公開發表權；(vi) 所有其他智慧財產權之專有權利，包括因侵權或盜用而得強制執行和追索損害賠償的權利；以及 (vii) 關於上述第 (i) 款至第 (vi) 款所述任何權利的申請、註冊、更新、延展、組合、分割、續展和重新申請的權利或與之相關的權利。
“Intellectual Property” 「智慧財產」	means algorithms, data, databases, data collections, diagrams, formulae, inventions (whether or not patentable), know-how, logos, designs, Trademarks, methods, network configurations and architectures, processes, proprietary information, protocols,

schematics, specifications, software, software code (in any form, including source code and executable or object code), subroutines, techniques, user interfaces, URLs, web sites, works of authorship (including written, audio and visual materials) and other forms of technology (whether or not embodied in any tangible form and including all tangible embodiments of the foregoing).

係指演算法、資料、資料庫、數據集合、圖表、公式、發明（無論是否可申請專利）、技術、標誌、設計、商標、方法、網路架構、程序、限閱資訊、協定、原理圖、規範、軟體、軟體程式碼（任何形式，包括原始程式碼和可執行代碼或目標程式碼）、副程式、科技、使用者介面、URL、網站、作者作品（包括書面、音訊和視訊資料）和其他形式的科技（無論是否以任何有形形式體現，並包括上述內容的所有具體實施例）。

“Law(s)”

「法律」

means all provisions of all (i) statutes, laws, treaties, rules, administrative codes, regulations, ordinances and decrees of any Governmental Authority, (ii) governmental approvals and (iii) orders, decisions, injunctions, judgments, awards and decrees of any Governmental Authority.

係指 (i) 任何政府機構的法令、法律、條約、規則、行政法規、條例、條令和公告、(ii) 政府核准，和 (iii) 任何政府機構的命令、決定、禁令、判決、裁決和公告。

“Legal Proceeding”

「法律程序」

means any action, dispute, controversy, claim, suit, litigation, arbitration, proceeding (including any civil, criminal, administrative, investigative or appellate proceeding), hearing, inquiry, audit, examination or investigation commenced, brought, conducted or heard by or before, or otherwise involving, any court or other Governmental Authority or any arbitrator or arbitration panel.

係指由任何法院、其他政府機構，或任何仲裁人或仲裁庭提起、提出、進行或審理的任何訴訟、爭議、索賠、訴訟、追索、仲裁、程序（包括任何民事、刑事、行政、調查或上訴程序）、聽證會、調查、稽核、審查或調查。

“Liability”

「責任」

means any debt, loss, damage, adverse claim, fines, penalties, liability or obligation (whether direct or indirect, known or unknown, asserted or unasserted, absolute or contingent, accrued or unaccrued, matured or unmatured, determined or determinable, disputed or

undisputed, liquidated or unliquidated, or due or to become due), and including all costs and expenses relating thereto (including all fees, disbursements and expenses of legal counsel, experts, engineers and consultants and costs of investigation).

係指任何債務、損失、損害、索賠、罰鍰、罰金、責任或義務（無論是直接或間接的、已知的還是未知的、已確立或未確立的、絕對的或偶然的、以已到期的或未到期的、已確定的或可確定的、有爭議的或無爭議的、已清算的或未清償的、已到期或即將到期的），並包括與之相關的所有成本和開支（包括法律顧問、專家和顧問的所有費用、支出和開支以及調查費用）。

“Lien”

「留置權」

means any mortgage, pledge, lien, security interest, conditional sale agreement, title retention agreement, encumbrance, charge, option, lease, license, reversion, restriction, right of first refusal, preferential arrangement, restrictive covenant, voting agreement, preemptive right, or other similar right, adverse claim or limitation.

係指任何抵押、質押、留置權、擔保權益、有條件銷售協議、所有權保留協議、產權負擔、押記、期權、租賃、授權、複歸、限制、優先購買權、優先安排、限制性契約、表決協議、優先購買權或其他類似權利、索賠或限制。

“Long Stop Date”

「最終終止日」

has the meaning set forth in Article 4.6.

具有第4.6 條規定的含義。

“Material Adverse Effect”

「重大不利影響」

means any circumstance, change in or effect on the Company (as the context requires) that, individually or in the aggregate with all other circumstances, changes in or effects on the Company:

(i) is or is reasonably likely to be materially adverse to its business, operations, compliance status, condition (financial or otherwise) or its material prospects; or
(ii) is reasonably likely to materially and adversely affect the ability of the Acquiring Parties to operate or conduct the business of the Company in the manner in which it is currently operated or conducted or contemplated to be operated or conducted.

係指任何情況、關於標的公司的變更，或對標的公司的影響（視上下文而定），單獨或與所有其他情況、變更或影響一起：

(i) 對其業務、運營、法令遵循狀態、狀況（財務狀況或其他方面）或其重大前景屬於或可合理認為屬

	與重大不利，或 (ii) 可合理被認為將對全體收購方以目前營運、經營或預期營運或經營的方式繼續營運或經營標的公司業務的能力，產生重大不利影響。
“Material Contract” 「重要合約」	means any Contract which the breach, nonperformance, cancellation or failure to renew by the Company could be reasonably expected to have a Material Adverse Effect, and, for the avoidance of doubt, includes any Contract which cannot be canceled or otherwise terminated by the giving of notice six (6) months or less in advance or without penalty or payment of any fees or any kind or any amount. 係指標的公司的違約、不履行、取消或未能續約可合理預期會產生重大不利影響的任何合約；為免疑異，包括經提前六（6）個月以下（含）的事前通知而仍無法取消或以其他方式終止，或未經支付罰款或付款或費用無法取消或以其他方式終止的任何合約。
“Merger Sub Shares” 「合併子公司股份」	means the Merger Sub’s ordinary shares of a nominal par value of USD1.00 each. 係指合併子公司每股面額為美金1.00元的普通股。
“Merger Sub” 「合併子公司」	has the meaning set forth in the preamble. 具有序言中規定的含義。
“Merger” 「本合併案」	has the meaning set forth in the recitals. 具有前言中規定的含義。
“Organizational Document” 「組織文件」	means, with respect to a Person (other than an individual), the constitution, memorandum and articles or certificate of incorporation, bylaws, certificate of limited partnership, partnership agreement, certificate of formation, limited liability company operating agreement, trust agreement, and all other organizational or similar documents of such Person. 係指，就某人（自然人除外）而言，公司章程、組織備忘錄和章程或公司註冊證書、公司細則、有限合夥證書、合夥協議、設立證書、有限責任公司經營協議、信託協議，以及該人之所有其他組織或類似檔案。
“Parent” 「母公司」	has the meaning set forth in the preamble. 具有序言中規定的含義。
“Party” or “Parties”	has the meaning set forth in the preamble.

「當事人」或「全體當事人」	具有序言中規定的含義。
“Paying Agent” 「付款代理人」	has the meaning set forth in Article 2.7.1. 具有第2.7.1 條規定的含義。
“Per-Share Merger Consideration” 「每股合併對價」	has the meaning set forth in Article 2.5.1(i). 具有第2.5.1(i)條規定的含義。
“Person” 「人」	means any individual, partnership, firm, corporation, limited liability company, association, trust, unincorporated organization or other entity, as well as any syndicate or group consisting of two or more persons or entities together for the purpose of acquiring, holding or disposing of any securities of another entity. 係指任何個人、合夥企業、事務所、公司、有限責任公司、協會、信託、非法人組織或其他實體，以及由兩個或兩個以上的個人或實體組成的任何財團或集團，其目的是收購、持有或處置另一個實體的任何證券。
“Representations and Warranties” 「聲明與保證」	means the Company Representations and Warranties, and/or the Acquiring Parties Representations and Warranties, as the case may be, or as the context may require. 係指，視情況而定，或根據上下文的需要，標的公司聲明和保證，和/或收購方聲明與保證。
“Representative” 「代表」	means, with respect to a Person, such Person’s members, directors, controlling Persons, officers, employees, agents, partners, trustees and advisors (including attorneys, accountants, consultants, bankers or financial advisors), as applicable. 係指，就某人而言，該人的成員、董事、控制人、主管、員工、代理人、合夥人、受託人和顧問（包括律師、會計師、顧問或財務顧問）（視情況而定）。
“Rollover Shareholder” or “Rollover Shareholders” 「轉換股東」 “Subsidiary” 「子公司」	has the meaning set forth in the recitals. 具有前言中規定的含義。 means, with respect to any Person, any directly or indirectly owned subsidiary of such Person recognized under the Applicable Accounting Standards, whether or not existing on the date hereof. 係指，就任何人而言，根據適用會計準則確認的該人的任何直接或間接擁有的子公司，不論是否在本

	契約簽署日時已存在。
“Surviving Company” 「存續公司」	has the meaning set forth in Article 2.1. 具有第2.1 條規定的含義。
“Surviving Provisions” 「存續條款」	has the meaning set forth in Article 7.4. 具有第7.4 條規定的含義。
“Taiwan Depository & Clearing Corporation” 「臺灣集中保管結算所股份有限公司」	means the Taiwan Depository & Clearing Corporation (臺灣集中保管結算所股份有限公司), a company organized under the laws of Taiwan. 指根據臺灣地區法律成立的臺灣集中保管結算所股份有限公司。
“Tax Authority” 「稅務機關」	means any governmental or regulatory organization that has the right or authority to impose or levy any Taxes. 指有權徵收或課徵任何稅的任何政府或監管機關。
“Tax Return” 「稅捐申報」	means all national, federal, state, local and foreign tax returns, declarations, statements, reports, estimates, schedules, forms and information returns and any amended Tax Return relating to Taxes. 是指所有國家、聯邦、州、地方和外國的稅捐申報、聲明、報表、報告、估計、附表、表格和資訊申報表，以及任何與稅有關的修訂稅捐申報。
“Tax” 「稅」	means (a) any national, federal, state, local or foreign income, excise, environmental, share capital, profits, social insurance, disability, unclaimed property or escheatment, registration, value added, estimated, grossreceipts, sales, goods, service, use, ad valorem, transfer, franchise, license, withholding, payroll, employment, unemployment, severance, stamp, occupation, premium, property or windfall profits taxes, alternative or add-on minimum taxes, customs duties and other similar taxes or assessments of any kind whatsoever, (b) any liability for the payment of any amounts described in this definition as a result of being a member of an affiliated, consolidated, combined, unitary or similar group or as a result of transferor or successor liability, (c) any liability for the payments of any amounts as a result of being a party to any agreement or as a result of any express or implied obligation to indemnify any other Person with respect to any amount of the type described in clause (a) or (b), and (d) all interest, penalties and other additions to tax imposed by any Governmental Authority in respect of any of the amounts set forth in foregoing clauses (a), (b) or (c).

係指 (a) 任何國家稅、聯邦稅、州稅、地方稅或外國收入稅、消費稅、環境稅、股本稅、利潤稅、社會保險稅、身心障礙稅、無人認領財產或抵押稅、登記稅、增值稅、估計稅、毛收入稅、銷售稅、貨物稅、服務稅、使用稅、從價稅、轉讓稅、特許經營稅、特許稅、預扣稅、薪資稅、就業稅、失業稅、遣散費稅、印花稅、職業稅、保險費稅、財產稅或暴利稅、替代或附加最低稅、關稅和其他類似之稅種或核定稅額、(b) 因成為關聯團體、結合團體、聯合團體、統一或類似團體的成員，或因受讓人或繼承人責任而產生的，而須支付本定義所述任何金額的任何責任、(c) 由於作為任何協議的一方或由於任何明示或暗示的義務，就第 (a) 或 (b) 條所述類型的任何金額賠償任何其他人而產生的任何金額支付的任何責任，以及 (d) 任何政府機構對上述第 (a)、(b) 或 (c) 條所述任何金額徵收的所有利息、罰款和其他附加稅。

“Trademarks”

「商標」

means trademark, business name, service mark, logo and design mark, trade dress, fictitious or other business name, brand name, domain name and trade name rights and similar rights, together with all goodwill associated with any of the foregoing.

係指商標、企業名稱、服務標誌、標誌和設計標誌、商業外觀、虛構或其他商業名稱、品牌名稱、域名和商號權利以及類似權利，以及與上述任何內容相關的所有商譽。

“Transaction Documents”

「交易文件」

means this Agreement and any other ancillary document, instrument and agreements entered or to be entered into in connection with the foregoing now, at the Closing or after the Closing, and irrespective of whether any of them is attached as an exhibit or schedule to this Agreement.

係指本契約，以及任何在今日、交割日之前或之後已簽署或擬簽署的其他附屬文件、文書和協議，無論其是否作為本契約的附件或附表。

“Unconditional Date”

「無條件日期」

has the meaning set forth in Article 4.5.

具有第4.5 條規定的含義。

SCHEDULE 2 Acquiring Parties Representations and Warranties

附表二 收購方聲明與保證

Each Acquiring Party hereby represents and warrants to the Company, severally and with respect to itself only, as of the Execution Date and the Closing Date, that each of the representations and warranties set forth in this Schedule 2 is true and correct as of the Execution Date and as of the Closing Date (or in the case of representations and warranties that speak of a specific date, as of such specific date):

各收購方，僅就自己的部分，特此向標的公司分別聲明並保證，截至簽署日和交割日時，本附表二中所述的每一項聲明和保證在簽署日期和截止日期（或在聲明與保證涉及特定日期的情況下，截至該特定日期）是真實和正確的：

1. **Organization.** It is a company duly formed and validly existing under the Laws of its jurisdiction of incorporation.

組織 其為一家根據其註冊地區的法律合法成立並有效存續的公司。

2. **Authorisation.** It has taken all necessary corporate action to authorise its execution, delivery and performance of this Agreement and, assuming due authorisation, execution and delivery by all other parties hereto, this Agreement and all its obligations hereunder shall be the legal, valid and binding obligations of it, enforceable in accordance with the terms of this Agreement, subject to applicable bankruptcy, insolvency or similar Laws affecting creditors' rights generally or by equitable principles relating to enforceability.

授權 其已踐行一切必要的公司程序，授權其簽署、交付和履行本契約，並且，在假設本契約的所有其他方當事人均已獲得適當授權、簽署和交付之情況下，本契約及其在本契約條款下的所有義務應為對其合法、有效和具有約束力的義務，除適用的破產法、資不抵債法規或類似影響債權人權利的類似法律或與可執行性有關的衡平法原則另有規定外，可根據本契約條款執行。

3. **No Breach; No Third Party Consent.** Its execution and delivery of this Agreement and the performance of its obligations hereunder will not (i) conflict with any provision of any Law to which it is subject, (ii) conflict with or result in a material breach of or constitute a material default under any of the terms, conditions or provisions of any agreement or instrument, to which it is a party or by which it is bound, or any order or decree, or (iii) require any consent of, approval or waiver from, or notice to, any party to any agreement or instrument to which it is a party.

無違約；無第三方同意 簽署和交付本契約以及履行其在本契約項下的義務不會(i) 與其所受規範之法律的任何規定相衝突，(ii) 與任何其為當事人一方之協議、文件、命令或裁定之任何條款、條件或規定相衝突，或導致重大違反或構成重大違約，或 (iii) 須取得其作為當事人一方的任何協議或文件之另一方的同意、批准、棄權或通知。

4. **No Legal Constraint.** There are no judgments, orders, or decrees of any kind against it which would materially and adversely affect its ability to carry out the transactions and perform its obligations contemplated by this Agreement.

無法律上限制 不存在任何對其執行本契約規定的交易和履行其義務的能力產生重大且不利影響的任何性質的判決、命令或公告。

SCHEDULE 3 Company Representations and Warranties

附表三 標的公司聲明與保證

The Company hereby represents and warrants to the Acquiring Parties, as of the Execution Date and the Closing Date, that each of the representations and warranties set forth in this Schedule 3, is true and correct as of the Execution Date and as of the Closing Date (or in the case of representations and warranties that speak of a specific date, as of such specific date):

標的公司特此向全體收購方聲明並保證，截至簽署日和交割日時，本附表三所述的每一項聲明和保證在簽署日期和截止日期（或在聲明與保證涉及特定日期的情況下，截至該特定日期）是真實和正確的：

1. **Organization; No Bankruptcy.**

組織；無破產

- (a) The Company is an exempted company duly incorporated and validly existing under the Laws of the Cayman Islands. Company is duly qualified or licensed to do business and is in good standing in each jurisdiction in which it does business. The Company is not insolvent or bankrupt under the Laws of the Cayman Islands, unable to pay its debts as they fall due and has not proposed and is not liable to any arrangement (whether by court process or otherwise) under which its creditors (or any group of them) would receive less than the amounts due to them.

標的公司為一家根據開曼群島法律合法成立並有效存續的豁免公司。標的公司具有合法資格或許可以經營業務，且在其開展業務的各個司法管轄區內具良好存續資格。根據開曼群島法律，標的公司並無資不抵債、破產，或無法償還到期債務的情況，也沒有提出任何安排（無論是通過法院程序或其他管道）將致使其債權人（或任何債權人之組何）將收到低於其應收款項之金額。

- (b) Each Subsidiary of the Company is a company duly incorporated and validly existing under the Laws of its jurisdiction of incorporation. Each Subsidiary of the Company is duly qualified or licensed to do business and is in good standing in each jurisdiction in which it does business. Each Subsidiary of the Company is not insolvent or bankrupt under the Laws of its jurisdiction of incorporation, unable to pay its debts as they fall due and has not proposed and is not liable to any arrangement (whether by court process or otherwise) under which its creditors (or any group of them) would receive less than the amounts due to them.

標的公司之各子公司為一家根據其註冊地區的法律合法成立並有效存續的公司。標的公司之各子公司具有合法資格或許可以經營業務，且在其開展業務的各個司法管轄區內具良好存續資格。根據其註冊地區的法律，標的公司之各子公司並無資不抵債、破產，或無法償還到期債務的情況，也沒有提出任何安排（無論是通過法院程序或其他管道）將致使其債權人（或任何債權人之組合）將收到低於其應收款項之金額。

2. **Authorisation.** The Company has taken or will have taken on or prior to the Closing Date all necessary actions to authorise its execution, delivery and performance of the Transaction Documents, and, assuming due authorisation, execution and delivery by all other parties thereto in accordance with the Company's memorandum and articles of association and the relevant corporate resolutions, the Transaction Documents and all the obligations of the Company thereunder shall be the legal, valid and binding obligations of the Company, enforceable in accordance with the terms of the Transaction Documents, subject only to applicable bankruptcy, insolvency or similar laws affecting creditors' rights generally or by equitable principles relating to enforceability.

授權 標的公司已依據公司組織備忘錄及章程及相關公司決議踐行一切必要的公司程序，授權其簽署、交付和履行本契約，並且，在假設本契約的所有其他方當事人均已獲

得適當授權、簽署和交付之情況下，則本契約及其在本契約條款下的所有義務應為對標的公司合法、有效和具有約束力的義務，除適用的破產法、資不抵債法規或類似影響債權人權利的類似法律或與可執行性有關的衡平法原則另有規定外，可根據本契約條款執行。

3. **No Breach; No Third Party Consent.** The execution and delivery of the Transaction Documents and the performance of its obligations thereunder by the Company will not (i) conflict with any provision of any Law to which the Company is subject, (ii) conflict with or result in a breach of or constitute a default under any of the terms, conditions or provisions of any agreement or instrument, to which the Company is a party or by which the Company is bound, or any order or decree, (iii) require a consent, approval or waiver from, or notice to, any party, or (iv) except for the approval to be issued by the TPEx approving the De-listing and the approval to be issued by the Financial Supervisory Commission of Taiwan approving the Company's withdrawal of its status as a public company, require a consent, approval, authorisation, or deemed consent, approval or authorisation, to be given by any Governmental Authority.

無違約；無第三方同意 簽署和交付交易文件以及履行其在交易文件項下的義務不會 (i) 與標的公司所受規範之法律的任何規定相衝突，(ii) 與任何標的公司為當事人一方之協議、文件、命令或裁定之任何條款、條件或規定相衝突，或導致重大違反或構成重大違約，或 (iii) 須取得標的公司作為當事人一方的任何協議或文件之另一方的同意、批准、棄權或通知，或 (iv) 除櫃買中心所核准本下市案，以及金融監督管理委員會核准標的公司停止其公開發行外，須要取得任何政府機構之許可、核准、授權，或視為之許可、核准、授權。

4. **No Legal Constraint.** There are no judgments, orders, or decrees of any kind against the Company, nor are there any ongoing Legal Proceeding, Action or other legal or administrative proceeding, or any pending or threatened legal action, suit or other legal or administrative proceeding, which would adversely affect the ability of the Company to carry out the transactions and perform its obligations contemplated by the Transaction Documents.

無法律限制 標的公司未受有任何的判決、命令或法令，也沒有任何正在進行的法律訴訟、行動或其他法律或行政程序，或任何進行中或潛在的法律行動、訴訟或其他法律或行政程序，其結果會對標的公司進行交易和履行交易文件所定義務之能力產生不利影響。

5. **Capitalization.**

股本結構

- (a) The issued share capital of the Company as of the date hereof consists of 30,015,382 Company Ordinary Shares.

標的公司截至目前已發行股本為30,015,382股標的公司普通股。

- (b) All the issued and outstanding shares of the Company are duly authorised, validly issued, fully paid and non-assessable, and have been issued in compliance with all applicable Laws and Contracts.

標的公司所有已發行和流通外的股份均已得到適當授權，有效發行，已繳足股款且不可退回，並且已按照所有適用的法律及合約發行。

- (c) There are no outstanding obligations of the Company to repurchase, redeem or otherwise acquire any of the issued and outstanding shares of the Company as of the date hereof.

標的公司截至目前概無購回，贖回或以其他方式收購標的公司任何已發行及流通在外股

份的未償債務。

- (d) Other than those reflected or reserved against in the Financial Statements (defined as below) (if any), there are no outstanding subscriptions, options, warrants, convertible securities or other rights or agreements binding the Company and relating to the issuance or sale of any shares out of the Company's share capital or any other equity or voting interest in the Company, or obligating the Company to issue or sell any shares of the Company's share capital or other equity or voting interest of the Company.

除財務報表（定義詳後）中所呈現或提列者以外（若有），不存在尚未履行完畢的認購權、選擇權、認股權憑證、可轉換證券，或其他涉及從標的公司股本或任何其他股本權益或投票權益中發行或出售任何股份，或責成標的公司發行或出售標的公司股本權益中任何股份或標的公司的其他股權或表決權權益，並對標的公司有約束力的權利或協議。

6. Financial Information.

財務資訊

- (a) The reviewed financial statements (and the notes thereto) of the Company for the third quarter ended September 30, 2023 (the “**Financial Statements**”) (i) present fairly and completely the financial position of the Company as of the dates indicated and the results of operations and changes in financial position and capital surplus, and retained earnings and cash flows of the Company for the periods specified; (ii) have been prepared in conformity with applicable Law and the Applicable Accounting Standards applied on a consistent basis throughout the periods presented; (iii) were prepared in accordance with the books of account and other financial records of the Company; (iv) include all adjustments that are necessary for a fair presentation of the financial condition of the Company; and (v) were not affected by any extraordinary or exceptional items or any transactions effected other than at arm's length.

標的公司截至2023年9月30日止經會計師核閱之財務報表（及其附註）（下稱「**財務報表**」）（i）公正與完整地呈現出截至所示日期的標的公司財務狀況、經營成果、財務狀況和資本盈餘的變化，以及標的公司指定期間內未分配利潤和現金流量；（ii）已根據適用法律和適用會計準則，並在所呈現之期間內與以往一貫之方式編製；（iii）係根據標的公司帳簿和其他財務記錄編製；（iv）包括所有為公允列報公司財務狀況所需的調整；以及（v）並不受任何非正常或特殊項目或任何非常規交易的影響。

- (b) The books and records of the Company (i) have been maintained in accordance with Applicable Accounting Standards and applicable Law and (ii) contain true and complete records of all information required by the Applicable Accounting Standards or the applicable Law to be recorded therein. The books and records of the Company are in the sole possession or under the sole control of the Company.

標的公司的帳簿和記錄（i）已按照適用會計準則和適用法律進行保存，以及（ii）包含適用會計準則或適用法律要求在其中記錄的所有資訊的真實完整記錄。標的公司的帳簿和記錄皆由標的公司單獨擁有或單獨控制。

7. **Accounts Receivable.** All of the accounts receivable owing to the Company, including all accounts receivable set forth in the Financial Statements, constitute valid and enforceable claims of the Company and are current and collectible by the Company in the ordinary course of business, net of any reserves shown on the Financial Statements (which reserves are adequate and were calculated on a basis consistent with the Applicable Accounting Standards), and no further goods or services are required to be provided in order to entitle the Company to collect in full in respect of any such accounts receivable. The Company has not failed to do any acts necessary to collect or claim any amount owing to the Company or any amount that the Company may otherwise be entitled to, or to recognize those claims as an accounts receivable of the Company, if such acts are done.

應收賬款 標的公司的所有應收賬款，包括財務報表中列明的所有應收賬款，構成標的

公司的有效和可執行的債權，且標的公司可在正常經營過程中可收回，扣除財務報表上顯示的任何（充足並且是根據適用的會計準則計算的）準備金，並且無需提供進一步的貨物或服務，以使公司有權全額收取任何此類應收賬款。標的公司並沒有疏於採取任何必要的行動，以收取或請求標的公司的任何款項或標的公司可能有權獲得的任何款項，或（若已採取該等行動）認列該等請求為標的公司的應收賬款。

8. Liabilities.

負債

- (a) The Company has no Liabilities other than (i) Liabilities that have been reflected or reserved in full in accordance with the Applicable Accounting Standards in the Financial Statements; (ii) Liabilities incurred after September 30, 2023, in the ordinary course of business consistent with its past practices.

除下列狀況外，標的公司不存在任何其他負債：(i) 已按照財務報表中適用的會計準則全額呈現或保留的負債；(ii) 在2023年9月30日之後，在正常營運過程中按照其過去的慣例產生的負債。

- (b) The Financial Statements contains all the reserves against Liabilities of the Company required by applicable Law or the Applicable Accounting Standards, in amounts that have been established on a basis consistent with the past practices of the Company and in accordance with the Applicable Accounting Standards.

財務報表包含適用法律或適用會計準則要求的公司負債準備金，其金額根據公司過去的慣例和適用的會計準則確定。

9. **Absence of Certain Changes.** Since September 30, 2023, the business of the Company has been conducted in the ordinary course, consistent with past practices, and (a) there has been no action, event or occurrence that would require the consent of the Acquiring Parties pursuant to Articles 3.3 and 3.4, if such action, event or occurrence had taken place from and after the Execution Date; and (b) there has been no Material Adverse Effect on the Company.

無特定更動 自2023年9月30日起，標的公司的業務均係按照以往的慣例在正常方式運營，並且 (a) 無任何假設發生在簽署日後根據第3.3條和第3.4條需要收購方同意的行為、事件或情事；且 (b) 標的公司並無面臨重大不利影響。

10. **Compliance with Laws and Other Instruments.** The Company (i) is, and at all times has been, in compliance with all Laws that are applicable to it or to the conduct or operation of its business or the ownership or use of any of its properties and assets; (ii) has not received any written notice from any Governmental Authority alleging that it has failed to comply with any applicable Law or indicating an intention to conduct any investigation or review; and (iii) is not in violation of its business license, memorandum of association or articles of association or other Organizational Document as in effect.

遵守法律和其他文件 標的公司 (i) 遵守並在過往均遵守適用於其或其業務經營或任何財產和資產所有權或使用權的所有法律；(ii) 未收到任何政府機關發出的任何書面通知，聲稱其未能遵守任何適用法律，或表示有意進行任何調查或審查；以及 (iii) 沒有違反其營業執照、公司組織備忘錄或公司章程或其他有效的組織文件。

11. **Permits.** The Company (i) possesses all certificates, authorisations and permits issued by the appropriate regulatory authorities necessary to conduct its business; (ii) is, and at all times has been, in compliance with the requirements of such certificates, authorisations and permits; and (iii) has not received any written notice from any Governmental Authority relating to the revocation or cancelation of any of the foregoing. All such certificates, authorisations and permits remain in full force and effect.

執照 標的公司 (i) 擁有適當監管機關核發的開展業務所需的所有證書、授權和許可證；

(ii) 遵守並在過往均遵守此類證書、授權和許可證的要求；並且 (iii) 未收到任何政府機構關於撤銷或取消上述任何證書的書面通知。所有此類證書、授權和許可證仍然完整有效。

12. **Material Contracts.** Each Material Contract to which the Company is a party is a valid and binding agreement of the Company, the performance of which does not and will not violate any applicable Law, and is in full force and effect and enforceable against the parties thereto. The Company has duly performed all of its obligations under each such Material Contract to the extent that such obligations to perform have accrued, and no breach or default, alleged breach or alleged default, or event which would (with the passage of time, notice or both) constitute a breach or default thereunder by the Company has occurred. The Company has not given notice (whether or not written) that it intends to terminate, amend or not renew any such Material Contract or that any other party thereto has breached, violated or defaulted under any such Material Contract. The Company has not received any notice (whether written or not) that it has breached, violated or defaulted under any such Material Contract or that any other party thereto intends to terminate, amend, or not renew any such Material Contract. There is no existing, pending or threatened dispute or claim in relation to any such Material Contract involving the Company, and there are no matters which are reasonably likely to result in such a dispute or claim.

重要合約 標的公司作為一方的每份重要合約均為標的公司有效且具有約束力的協議，其履行不違反任何適用法律，且對該合約各方具有充分效力和可執行性。標的公司已在應履行的範圍內，適當履行其在每份重要合約下該等義務，且未發生任何違約或不履行、被指控違約或被指控不履行，或（隨著時間推移、通知或兩者）構成標的公司違約或不履行的事件。標的公司未發出通知（無論是否為書面通知）其打算終止、修訂或不續簽任何此類重要合約，或指摘任何其他方違反、違約或不履行任何此類重要合約。公司未收到任何通知（無論是否為書面通知），說明其違反、違約或不履行任何此類重要合約，或有他方打算終止、修訂或不續簽任何此類重要合約。就標的公司而言，不存有任何有關此類重要合約的現有、未決或潛在的爭議或索賠，也不存在任何合理可能導致此類爭議或索賠的情事。

13. **Employee Matters.**

員工事項

- (a) There has been no strikes, work stoppages, slowdowns, lockouts, arbitrations or grievances or other labor disputes against the Company; and none of the foregoing has been threatened against the Company. There is no obligation of the Company to inform, consult with or obtain consent from, or complete any other procedure with respect to, any labor union, employee representatives or other employee representative bodies in order to consummate the transactions contemplated by the Transaction Documents.

標的公司未發生罷工、停工、怠工、停止、仲裁或申訴或其他勞資糾紛；上述情況均未威脅對標的公司提出。公司沒有義務通知、諮詢或獲得任何工會、員工代表或其他員工代表機構的同意，或完成任何其他程序，以完成交易文件中規定的交易。

- (b) There are no complaints, charges or claims against the Company pending or threatened to be brought or filed with any Governmental Authority based on, arising out of, in connection with or otherwise relating to the employment, retirement, or termination of employment or failure to employ any individual. The Company is in compliance with all labor and employment Laws.

不存在已提出、未決或威脅將提出基於、起因於、連結到或有關於僱傭、退休、終止僱傭或未能僱傭任何個人，而向任何政府機構針對標的公司提出的投訴、指控或索賠。標的公司遵守所有勞動和就業法律。

14. Tax Matters.

稅務事項

- (a) The Company (i) has timely filed all Tax Returns that are required to have been filed by it with any Governmental Authority, and (ii) has timely paid all Taxes owed by it which are due and payable (whether or not shown on any Tax Return, and whether or not assessed) and withheld and remitted to the appropriate Tax Authority all Taxes which it is obligated to withhold and remit from amounts owing to any employee, creditor, customer or third party.

標的公司 (i) 已及時向任何政府機構提交了所有納稅申報，以及 (ii) 及時支付了其到期應付的所有稅得款項（無論是否在任何納稅申報上顯示，也無論是否經過核定），並已代其任何應付給員工、債權人、客戶或第三方的款項內扣繳並向適當的稅務機關匯繳其所有金額。

- (b) Each such Tax Return was properly prepared in compliance with applicable Law and was and remains true, correct and complete in all respects. None of such Tax Returns contains a statement that was, at the time of filing, or is, now, false or misleading or omits any matter that is required to be included or without which the statement would be false or misleading. No reporting position was taken on any such Tax Return which has not been disclosed to the appropriate Tax Authority or in such Tax Return, as may be required by Law. All records relating to such Tax Returns or to the preparation thereof required by applicable Law to be maintained by the Company have been duly maintained.

每份此類納稅申報均按照適用法律正確編製，且在各方面均真實、正確和完整。任何此類納稅申報均不包含在提交時或現在是虛假或誤導性的聲明，或遺漏了任何需要包含或沒有該等聲明將是虛假或誤導性的事項。就稅務申報內的立場，標的公司並未採取任何其未在相關稅務申報中揭露的事項（若依法須揭露者）。所有與該等納稅申報或適用法律要求標的公司保存的準備相關的記錄均已妥善保存。

- (c) Since September 30, 2023, the Company has not incurred any liability for Taxes outside the ordinary course of business or otherwise inconsistent with past custom and practice. There is no pending dispute with, or notice from, any Tax Authority relating to any of the Tax Returns filed by the Company, which if determined adversely to the Company, would result in the assertion by the Tax Authority of any valid deficiency in any Tax, and there is no proposed Liability for a deficiency in any Tax to be imposed upon the properties or assets of the Company.

自2023年9月30日起，標的公司未承擔任何超出正常業務範圍或與以往慣例不符的稅務責任。關於任何標的公司已申報的稅務申報，並不存在任何稅務機關之通知或與稅務機關的爭議，若判定對標的公司不利，將導致稅務機關得主張稅款短欠；亦不存在任何稅的款項短欠而擬對標的公司財產或資產主張的責任。

- (d) The Company has complied with all statutory provisions rules, regulations, orders and directions in respect of any value added, goods and service tax (GST), sales and service tax (SST) or similar Tax on consumption, has promptly submitted accurate returns, maintains full and accurate records, and has never been subject to any interest, forfeiture, surcharge or penalty.

標的公司已遵守有關增值稅、商品及服務稅（GST）、銷售和服務稅（SST）或類似消費稅的所有法定規定、辦法、行政命令和行政規則，已及時提交準確的申報表，保持完整準確的記錄，不存在任何利息、沒收、附加費或罰款。

- 15. Insurance Matters.** The Company maintains and has maintained insurance policies against all material risks of a character and in such amounts as are necessary to comply with

applicable Law or any Material Contract or as are in accordance with reasonable business practices for similarly situated companies in the same industry. Each of the insurance policies maintained by the Company is in full force and effect and all premiums due thereon have been paid in full. None of such insurance policies will terminate or lapse, or be affected in any other adverse manner, by reason of the execution of the Transaction Documents or the consummation of the transactions contemplated by the Transaction Documents.

保險事項 標的公司針對重大風險一直持有保險單，其承保性質和金額符合適用法律或任何重要合約的規定，或符合業界相似公司的合理商業慣例。標的公司持有的每份保險單均具有完整效力，所有到期保險費均已全額支付。任何此類保險單均不將因執行交易文件或完成交易文件約定的交易而終止或失效，或受到任何其他不利影響。

16. Intellectual Property Matters.

智慧財產

- (a) The operation of the business of the Company (including the branding, advertising, promotion, marketing, distribution, provision, delivery, and sale of merchandise and services) has not infringed, misappropriated or otherwise violated, and does not infringe, misappropriate or otherwise violate any Intellectual Property Right of any other Person (including patents issuing on patent applications filed as of the date on which this statement is made) or any other right of any Person (including any right to privacy or publicity), and has not constituted and does not constitute unfair competition or trade practices under any Law. The Company has duly acquired the license of, and paid all fees for all licenses of, and in such sufficient number of licenses in relation to, the total number of users of all the software and programs used by itself.

標的公司業務的運營（包括品牌推廣、廣告宣傳、行銷、經銷、供應、交付和銷售商品和服務）從未侵犯、盜用或以其他方式違反任何其他人的任何智慧財產權（包括在截至本聲明之日已提交的專利申請的專利）或任何人的任何其他權利（包括任何隱私權或公開權），且不構成任何法律規定的不正當競爭或商業行為。標的公司就其所使用的所有軟體與程式的所有使用者，已合法獲得授權，並支付了所有授權費用，且授權的數量與公司的使用者總數相符。

- (b) No infringement, misappropriation or similar Action is pending or has been brought or threatened against the Company, and the Company has not received any notice or other written communication (i) relating to any actual, alleged or suspected infringement, misappropriation or violation of any Intellectual Property Right of another Person by the Company or the operation of its business, (ii) inviting the Company to license the Intellectual Property Rights of another Person or (iii) claiming that the operation of the Company's business constitutes unfair competition or trade practices under any Law.

標的公司沒有任何未決的侵權、盜用或類似訴訟，也沒有對標的公司提起或威脅將提起的任何侵權、盜用或類似訴訟，且標的公司亦未收到任何通知或其他書面告知 (i) 任何有關標的公司或其業務的經營實際、涉嫌或可能侵犯、盜用或侵犯他人任何智慧財產權，(ii) 邀請標的公司授權他人的智慧財產權，或 (iii) 聲稱標的公司業務的經營構成任何法律下的不正當競爭或商業行為。

- 17. No Litigation.** The Company is not engaged in (whether as claimant, defendant or otherwise), or about to initiate, (as claimant) any Legal Proceedings; the Company has not received written notice of any Legal Proceedings against it; and there are no other Legal Proceedings pending against the Company nor are there any facts or circumstances in existence which could be reasonably expected to give rise to any of the foregoing.

無訴訟 標的公司未涉及（無論是作為原告、被告還是其他人），或即將提起（作為原告）任何法律訴訟；標的公司未收到針對其提起任何法律訴訟的書面通知；並且沒有針對標的公司的其他未決法律訴訟，也沒有任何可合理預期將會導致上述任何情況的事實或情況。

18. **Brokers.** Other than the Paying Agent, no broker, finder or investment banker is entitled to any brokerage, finder's or other fee or commission in connection with the transactions contemplated by the Transaction Document, based upon arrangements made by or on behalf of the Company or the Company.

居間人 除付款代理人外，無任何居間人、中間人或投資銀行得根據標的公司或代表標的公司或為標的公司作出的安排，就交易文件所擬進行的交易收取任何經紀費、中間人費或其他費用或佣金。

19. **No Misleading.** Nothing in the Transaction Document or any other statements or certificates or other materials made or delivered, or to be made or delivered, to the Acquiring Parties or its Representatives in connection herewith or therewith, contains or will contain any untrue statement or omits or will omit to state a fact necessary to make the statements herein or therein not misleading, in light of the circumstances in which they are made.

無誤導 交易文件中，及任何其他已作出或擬作出給收購方或其代表的陳述、聲明或其他資料，均不包含亦不將包含任何不真實的陳述，或其內容未忽略或不將忽略陳述必要的事實，以使相關的陳述按其實際情形不具有誤導之性質。

EXHIBIT A Plan of Merger

附件 A 合併計畫

This Plan of Merger ("**Plan of Merger**") is entered into as of ____ ____, 2024 by and between:

本合併計畫（下稱「**本計畫**」）由下列當事人於西元（下同）2024年____月____日共同簽署：

1. UMT Holdings (Cayman) Limited, an exempted company incorporated and validly existing under the laws of the Cayman Islands, with registered company number: 407121 and share capital of USD10,000.00, having its registered office at Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands (“**Merging Company**”); and

UMT Holdings (Cayman) Limited，係一依英屬開曼群島法律組織設立，現仍有效存續之豁免公司（公司註冊編號：407121），資本總額為美金10,000.00元，登記公司所在地設於Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands（下稱「**合併公司**」）；及

2. Radiation Technology, Inc. 芮特科技股份有限公司, an exempted company incorporated under the laws of the Cayman Islands with company number 290956 with its registered office situated at Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands and listed at the mainboard of Taipei Exchange (“**TPEX**”) with Code 6514 and share capital of NTD1,000,000,000.00, having its principal address at 2F No.1 Gongjian Road, Cidu District Keelung City, Taiwan (“**Company**” or “**Surviving Company**”)

芮特科技股份有限公司（於財團法人中華民國證券櫃檯買賣中心上櫃、股票代碼為6514之公司），係一依英屬開曼群島法律組織設立之豁免公司（公司註冊編號：290956），資本總額為新台幣1,000,000,000.00元，註冊地址設於Portcullis (Cayman) Ltd位於The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands之辦公室，所在地為基隆市七堵區工建路1號2樓（下稱「**標的公司**」或「**存續公司**」）。

Merging Company and the Company shall each be referred to as a "**Constituent Company**" and collectively as "**Constituent Companies**".

合併公司及標的公司以下分別稱「**當事人**」，合稱「**參與合併之公司**」。

WHEREAS, the respective board of directors (or directors) of the Company and the Merging Company have approved the merger of the Constituent Companies and this Plan of Merger, pursuant to which the Merging Company will merge with and into the Company and cease to exist, with the Surviving Company continuing as the surviving company in the merger (the "**Merger**"), upon the terms and subject to the conditions of the Merger Agreement dated 13 March, 2024 by and among UMT HOLDINGS (SAMOA) LIMITED, a company incorporated under the laws of the Independent State of Samoa, the Company and the Merging Company (the "**Merger Agreement**") and this Plan of Merger and pursuant to provisions of Part XVI of the Companies Act (Revised) (the "**Companies Act**").

緣標的公司和合併公司各自的董事會已核准雙方參與合併之公司的合併及本計畫，合併公司與標的公司合併後會併入標的公司並消滅，由標的公司將為此合併下的存續公司（下稱「**本合併案**」）。本合併案將依照UMT HOLDINGS (SAMOA) LIMITED（根據薩摩亞獨立國法律註冊的公司）、標的公司，以及合併公司三方在2024年3月13日簽署之合併契約所載條件與條款、本計畫，以及開曼群島公司法（修訂）（下稱「**開曼公司法**」）第16節（Part XVI）辦理。

WHEREAS, the shareholders of each of the Company and the Merging Company have approved and authorised this Plan of Merger on the terms and subject to the conditions set forth herein and otherwise in accordance with the Companies Act.

緣標的公司和合併公司各自的股東均已按照本計畫中規定的條款和條件，以及開曼公司法下之其他規定核准並授權本計畫。

NOW, THEREFORE, this Plan of Merger provides as follows:

為此，本計畫規定如下：

Article 1 Constituent Companies 參與合併之公司

The constituent companies (as defined in the Companies Act) to this Plan of Merger are the Merging Company and the Company.

本計畫之參與合併之公司（依照開曼公司法定義）為合併公司及標的公司。

Article 2 Merger 合併

The surviving company (as defined in the Companies Act) is the Surviving Company, which shall continue to be named as Radiation Technology, Inc. 芮特科技股份有限公司。

存續之公司（依照開曼公司法定義）為存續公司，並繼續以Radiation

Technology, Inc. 芮特科技股份有限公司為其名稱。

Article 3 Registered Address 註冊地址

- 3.1 The registered office of the Company is located at the office of Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands

標的公司註冊地址設於Portcullis (Cayman) Ltd之辦公室，地址為The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands。

- 3.2 The registered office of Merging Company is Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands.

合併公司註冊地址設於Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands。

- 3.3 Following the effectiveness of the Merger, the registered office of the Surviving Company will be at the office of Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands.

本合併案生效起，存續公司的註冊地址設於Portcullis (Cayman) Ltd之辦公室，地址為The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands。

Article 4 Authorised and Issued Share Capital 授權及已發行之資本額

- 4.1 Immediately prior to the Effective Date (as defined below), the authorised share capital of the Company is NTD1,000,000,000.00 divided into 100,000,000 ordinary shares of a nominal or par value of NTD10.00 each, of which 30,015,382 shares are in issue and outstanding.

於合併生效日（定義如後）前一刻，標的公司之授權核定資本額為新台幣1,000,000,000.00元，分為每股面額新台幣10.00元之普通股共計100,000,000股，其中30,015,382股已發行且流通在外。

- 4.2 Immediately prior to the Effective Date (as defined below), the authorised share capital of Merging Company is USD10,000.00 divided into 10,000 ordinary shares of USD1.00 par value each, of which one (1) share is in issue and outstanding (the "**Merging Company Share**").

於合併生效日（定義如後）前一刻，合併公司之授權核定資本額為美金10,000.00元，分為每股面額美金1.00元之普通股共計10,000股，其中1股已發行且流通在外（下稱「**合併公司股份**」）。

- 4.3 On the Effective Date (as defined below), the authorised share capital of the Surviving Company will be NTD1,000,000,000.00 divided into 100,000,000 ordinary shares of NTD10.00 par value each, of which 10,000 ordinary shares shall have been issued.

於合併生效日（定義如後），存續公司之授權核定資本額將為新台幣1,000,000,000.00元，分為每股面額新台幣10.00元之普通股共計100,000,000股，其中10,000股普通股將為已發行之股份。

Article 5 Effective Date 合併生效日

The date on which the Merger is to take effect is the date that this Plan of Merger is registered by the Registrar of Companies of the Cayman Islands in accordance with section 233(13) of the Companies Act (the "**Effective Date**").

本合併案預定之生效之日係本計畫依據開曼公司法第233(13)條於開曼公司註冊處登記之日（下稱「**合併生效日**」）。

Article 6 Terms of Merger 本合併案之條款

On the Effective Date and in accordance with the terms and conditions of the Merger Agreement:

於合併生效日，並按照合併契約之條款及條件：

- a. Company Shares. Save for (i) the ordinary shares with a par value of NTD10 each of the Company (the "**Company Ordinary Shares**") held as treasury share of the Company or owned by the Company or by any direct or indirect wholly owned subsidiary of the Company (the "**Company-Owned Shares**"); (ii) the Company Ordinary Shares beneficially owned by UMT HOLDINGS (SAMOA) LIMITED or its shareholders

issued and outstanding immediately prior to the Effective Date, including those owned by Universal Microwave Technology, Inc. (the “**Excluded Shares**”), and (iii) the Company Ordinary Shares held by shareholders who have validly exercised and not effectively withdrawn or lost their rights to dissent from the Merger in accordance with section 238 of the Companies Act or the memorandum and articles of association of the Company (the “**Dissenting Shares**”), every Company Ordinary Share issued and outstanding immediately prior to the Effective Date shall be cancelled and cease to exist in consideration and exchange for the right to receive NTD53.80 in cash, without interest, per share (the “**Per-Share Merger Consideration**”).

標的公司股份 除(i)標的公司以庫藏股持有每股面額新台幣10.00元之普通股股份（下稱「**標的公司普通股**」）或標的公司或其直接或間接全部持有之子公司所擁有標的公司普通股（下稱「**標的公司所擁有股份**」）；(ii)每一股由 UMT HOLDINGS (SAMOA) LIMITED或其股東所持有且截至合併生效日已發行並在外流通的標的公司普通股（包括昇達科技股份有限公司所擁有之普通股；下稱「**除外股份**」）及(iii) 任何經持有之股東有效的行使，且未為有效撤回或喪失其對於本合併案得依照開曼公司法第238 條或標的公司之組織備忘錄與公司章程提出異議權利之標的公司普通股（下稱「**異議股份**」）外，標的公司在合併生效日前的每一股已發行並流通在外的標的公司普通股應予以註銷並不再存續，並無息換得收取每股現金新台幣53.80元之權利（下稱「**每股合併對價**」）。

- vii. Each Company-Owned Share issued and outstanding immediately prior to the Effective Date shall be cancelled and cease to exist without the right to receive any consideration or distribution.

每股標的公司於合併生效日前所擁有已發行並在外流通股份應予以註銷並不再存續，且不為此獲得任何對價或分配。

- viii. Each Excluded Share issued and outstanding immediately prior to the Effective Date shall be cancelled and cease to exist without the right to receive any consideration or distribution.

每股於合併生效日前已發行並在外流通除外股份應予以

註銷並不再存續，且不為此獲得任何對價或分配。

- ix. Each Dissenting Share shall be cancelled and cease to exist in exchange for payment of its fair value which shall be the only payment a holder of Dissenting Shares is entitled to receive, in accordance with the procedures set out in Section 238 of the Companies Act. No Dissenting Shares shall be converted into or exchanged for, or represent the right to receive the Per-Share Merger Consideration (unless any holder of Dissenting Share withdraws or loses his/her right to dissent from the Merger under Section 238 of the Companies Act in which event such holder shall receive the Per-Share Merger Consideration).

每股異議股份應根據開曼公司法第 238 條所定之程序註銷並不再存續，並僅換得該異議股份合理價格的款項，並由此款項作為異議股份持有人唯一得收取的款項。每股異議股份不應轉換為、換取或代表得領取每股合併對價之權利（除非任何異議股份持有者，依據第238條有因撤銷或喪失其對本合併案之異議權，而有應領取每股合併對價之情事）。

- b. Merger Company Shares. Each Merging Company Share issued and outstanding immediately prior to the Effective Date shall automatically be cancelled and converted into 10,000 ordinary share of NTD10.00 par value per share of the Surviving Company, with such rights, powers, and privileges as set forth in the Amended and Restated Memorandum and Articles of the Surviving Company (as defined below).

合併公司股份 每股於合併生效日前已發行並在外流通之合併公司股份應予註銷並轉換為10,000股的存續公司的普通股，每股面額新台幣10.00元，並具有存續公司修訂公司章程（定義如下）所敘述的權利、權力與特權。

Article 7 Rights and Restrictions of Shares 股份之權利與限制

On the Effective Date, the rights and restrictions attaching to the ordinary shares of the Surviving Company shall be as set out in the Amended and Restated Memorandum and Articles (as defined below) and the ordinary share(s) of the Surviving Company shall be entitled to:

於合併生效日，存續公司原本普通股所享有之權利及所受限制將如同存續公司修訂公司章程（定義如下）所敘述，應有如下之權利：

- a. one vote per share;
每股享有一表決權；
- b. such dividends as the board of directors of the Surviving Company may from time to time declare;
得收取存續公司董事會不時決議配發之股利；
- c. in the event of winding-up or dissolution of the Surviving Company, whether voluntary or involuntary or for the purpose of reorganization or otherwise or upon any distribution of capital, to the surplus assets; and
於存續公司有清算或解散之情事時，不論係基於自願或非自願，或因公司重組，或因分派資本或其他目的者，得受分配剩餘資產；及
- d. such rights attaching to ordinary shares as otherwise stipulated in the Amended and Restated Memorandum and Articles.
享有依據修訂公司章程規定普通股所附帶之所有權利。

Article 8 Memorandum and Articles 公司章程

The memorandum and articles of association of the Surviving Company shall be amended and restated by the deletion in their entirety and the substitution in their place of the ninth Amended and Restated Memorandum and Articles of Association in the form annexed at Annex A hereto on the Effective Date (the "**Amended and Restated Memorandum and Articles**").

存續公司之組織大綱與公司章程應在合併生效日時，全部刪除並由附件A之第九次修訂組織備忘錄及章程(下稱「**修訂公司章程**」)取代。

Article 9 Property 財產

On the Effective Date, the rights, property of every description including choses in action, and the business, undertaking, goodwill, benefits, immunities and privileges of each of the Constituent Companies shall immediately vest in the Surviving Company. The Surviving Company shall be liable for and subject to, in the same manner as the Constituent Companies, all mortgages, charges or security interest and all contracts, obligations, claims, debts and liabilities of

Merging Company in the same manner as Merging Company, all as more particularly described in the Merger Agreement.

於合併生效日時，各參與合併之公司之權利、各類財產（包括財產上權利）、業務、承諾、商譽、利益、豁免與特權應由存續公司繼受。存續公司並應按照參與合併之公司過往之方式負擔合併公司之所有抵押、擔保或擔保利益，及所有合約、債、主張、負債與債務。前述情形詳如合併契約所載。

Article 10 Director Benefits 董事利益

No amounts or benefits have been paid, or shall be payable to any director of the Constituent Companies consequent upon the Merger other than by reason of their ownership of the shares or other equity securities in the Company in issue and outstanding immediately prior to the Effective Date.

除基於在合併生效日前持有標的公司已發行並在外流通股份或證券所享有者外，無任何款項或利益曾因或將因本合併案而給付予任何參與合併之公司之董事。

Article 11 Director of Surviving Company 存續公司董事

The names and addresses of the director(s) of the Surviving Company is as follows:

存續公司之董事之姓名與地址如下：

CHEN, Su-Ming of ○F., No. ○, Sec. ○, ○, Taipei City 110, Taiwan.

Article 12 Secured Creditors 擔保債權人

The Surviving Company has no secured creditor and has granted no fixed or floating security interests that are outstanding as at the date of this Plan of Merger.

存續公司並無任何有擔保債權人，且未給予任何截至本計畫之簽署日時尚未了結之固定或浮動之擔保權益。

The Merging Company has no secured creditor and has granted no fixed or floating security interests that are outstanding as at the date of this Plan of Merger.

合併公司並無任何有擔保債權人，且未給予任何截至本計畫之簽署日時尚未了結之固定或浮動之擔保權益。

Article 13 Approval and Authorisation 同意及授權

- 13.1 This Plan of Merger has been approved by the board of directors of each of the Constituent Companies pursuant to Section 233(3) of the Companies Act.

本計畫已依開曼公司法第233(3) 條，經參與合併之公司之董事會之分別同意。

- 13.2 This Plan of Merger has been approved by the shareholders of each of the Constituent Companies pursuant to Section 233(6) of the Companies Act.

本計畫已依開曼公司法第233(6) 條，經參與合併之公司之股東會之分別同意：

Article 14 Right of Termination 終止權

- 14.1 At any time prior to the Effective Date, this Plan of Merger may be terminated by the board of directors of either the Surviving Company or the Merging Company.

合併生效日前，本計畫得經存續公司或合併公司之董事會終止之。

- 14.2 At any time prior to the Effective Date, this Plan of Merger may be amended by the board of directors of both the Surviving Company and the Merging Company to:

合併生效日前，本計畫得經存續公司和合併公司的董事會合意修改，以：

- a. change the Effective Date provided that such changed date shall not be a date earlier than the date on which this Plan of Merger is registered by the Registrar of Companies of the Cayman Islands or later than the ninetieth day after the date of registration of this Plan of Merger with the Registrar of Companies of the Cayman Islands; and

修改合併生效日，但修改日期不得早於本計畫在公司註冊處登記之日或晚於在開曼公司註冊處登記之日後第九十天；及

- b. effect any other changes to this Plan of Merger which the directors of both the Surviving Company and the Merging

Company deem advisable, provided that such changes do not materially adversely affect any rights of the shareholders of the Surviving Company or the Merging Company, as determined by the directors of both the Surviving Company and the Merging Company, respectively.

落實存續公司和合併公司的董事會認為適當之修訂，但前提是該修訂按照存續公司和合併公司的董事之認定，不會重大不利影響存續公司或合併公司之股東權利。

Article 15 Governing Law 準據法

This Plan of Merger shall be governed by and construed in accordance with the laws of the Cayman Islands. The Constituent Companies hereby agree to submit any dispute arising from this Plan of Merger to the exclusive jurisdiction of the courts of the Cayman Islands.

本計畫之解釋應以開曼群島法律為準據。參與合併之公司茲此同意就本計畫所生任何爭議應交由開曼群島法院解決之。

Article 16 其他條款

This Plan of Merger may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

本計畫得分別依一份或多份之簽字頁簽署，每份均應被視為正本，且所共同構成同一份單一旦相同之合併計畫。

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SIGNATURE PAGE TO FOLLOW)

(以下空白，簽名頁於後頁)

N WITNESS WHEREOF, this Agreement has been signed by each of the parties hereto as of the date first written above.

Merging Company: UMT Holdings (Cayman) Limited

By (簽名): _____

Name (姓名): 陳淑敏

Title (職稱): 董事

IN WITNESS WHEREOF, this Agreement has been signed by each of the parties hereto as of the date first written above.

Company: Radiation Technology, Inc. 芮特科技股份有限公司

By (簽名): _____

Name (姓名): 吳東義

Title (職稱): 董事

EXHIBIT B Memorandum and Articles of Association of Surviving Company
附件 B 存續公司之組織備忘錄及公司章程

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

**NINTH AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF**

RADIATION TECHNOLOGY, INC. 芮特科技股份有限公司

1. The name of the Company is Radiation Technology, Inc. 芮特科技股份有限公司.
2. The Registered Office shall be at the offices of Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands.
3. Subject to the following provisions of this Memorandum, the objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by Act.
4. Subject to the following provisions of this Memorandum, the Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit, as provided by Section 27(2) of The Companies Act.
5. Nothing in this Memorandum shall permit the Company to carry on a business for which a licence is required under the Acts of the Cayman Islands unless duly licensed.
6. If the Company is an exempted company, it shall not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this clause shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.
7. The liability of each member is limited to the amount from time to time unpaid on such member's shares.
8. The share capital of the Company is NT\$1,000,000,000.00 divided into 100,000,000 ordinary shares of a nominal or par value of NT\$10.00 each.
9. The end of the Company's financial year shall fall on the December 31st of each year.

We, the undersigned, are desirous of being formed into a Company pursuant to this Memorandum of Association and the Companies Act, and we hereby agree to take the numbers of shares set opposite our respective names below.

THE COMPANIES ACT (AS AMENDED)
COMPANY LIMITED BY SHARES

NINTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

Radiation Technology, Inc. 芮特科技股份有限公司

INTERPRETATION

1. The Regulations contained or incorporated in Table A of the First Schedule of the Companies Act shall not apply to this Company.
2. (a) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:-

(i)	Articles	These Articles of Association as from time to time amended by Special Resolution
(ii)	Auditors	the Auditors for the time being of the Company, if any;
(iii)	Company	means the above-named company;
(iv)	Directors	The directors of the Company for the time being or, as the case may be, the directors assembled as a board or as a committee thereof;
(v)	Electronic Record	has the same meaning as in the Electronic Transactions Act;
(vi)	Electronic Transactions Act	The Electronic Transactions Act (as amended) of the Cayman Islands;
(vii)	Act	The Companies Act (Revised) of the Cayman Islands and any amendment or other statutory modification thereof and where in these Articles any provision of the Act is referred to, the reference is to that provision as modified by any Act for the time being in force;
(viii)	Member	A person who is registered in the Register of Members as the holder of any Share in the Company;
(ix)	month	a calendar month;

- | | | |
|---------|---------------------|--|
| (x) | Ordinary Resolution | a resolution of a general meeting passed by a simple majority of the Members entitled to vote present at the meeting or a written resolution approved in writing by one or more Members of the Company who on that date represent a majority of the total voting rights of all the Members entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Members aforesaid, and the effective date of the ordinary resolution so adopted shall be the date on which the instrument or the last of such instruments, if more than one, is executed; |
| (xi) | Registered Office | The registered office of the Company as provided in Section 50 of the Act; |
| (xii) | Register of Members | The register of Members to be kept pursuant to section 40 of the Act; |
| (xiii) | Registrar | Has the same meaning as in the Act; |
| (xiv) | Secretary | Any person appointed by the Directors to perform any of the duties of the secretary of the Company and including any assistant secretary; |
| (xv) | Seal | The common seal of the Company (if applicable) or any facsimile or official seal (if applicable) for the use outside of the Cayman Islands; |
| (xvi) | Share | A share in the capital of the Company of any class including a fraction of such share; |
| (xvii) | Special Resolution | a resolution of a general meeting passed by a two thirds majority of the Members entitled to vote thereat present at the meeting or a written resolution signed by all Members entitled to vote and otherwise in accordance with section 60 of the Act; and |
| (xviii) | Treasury Shares | The shares that were previously issued but were purchased, redeemed, surrendered or otherwise acquired by the Company and not cancelled. |
- (b) Unless the context otherwise requires, expressions defined in the Act and used herein shall have the meanings so defined.
- (c) In these Articles unless the context otherwise requires:-
- (i) words importing the singular number shall include the plural number and vice-versa;
 - (ii) words importing the masculine gender only shall include the feminine gender;
 - (iii) words importing persons only shall include companies, partnerships, trusts, associations or bodies of persons whether incorporated or not;
 - (iv) a notice provided for herein shall be in writing unless otherwise specified and all reference herein to "in writing" and "written" shall include printing,

lithography, photography and other modes of representing or reproducing words in permanent visible form including in the form of an Electronic Record;

- (v) in these Articles, Sections 8 and 19 of the Electronic Transactions Act shall not apply; and
 - (vi) "may" shall be construed as permissive and "shall" shall be construed as imperative.
- (d) Heading used herein are intended for convenience only and shall not affect the construction of these Articles.

SHARES

3. (a) Subject to the provisions of the Act, if any, in that behalf in the Memorandum of Association, and without prejudice to any special rights previously conferred on the holders of existing Shares, any Share may be issued with such preferred, deferred, or other special rights, or such restrictions, whether in regard to dividend, voting, return of Share capital or otherwise, as the Company may from time to time by Special Resolution determine, and subject to the provisions of section 37 of the Act, any Share may, with the sanction of a Special Resolution, be issued on the terms that it is, or at the option of the Company or the holder is liable, to be redeemed.
- (b) If at any time the share capital is divided into different classes of Shares, the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may be varied with the consent in writing of the holders of three-fourths of the issued Shares of that class or with the sanction of a resolution passed by not less than three-fourths of such holders of the Shares of that class as may be present in person or by proxy at a separate general meeting of the holders of the Shares of that class. To every such separate general meeting, the provisions of these Articles relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be any one or more persons holding or representing by proxy not less than one-third of the issued Shares of the class and that any holder of Shares of the class present in person or by proxy may demand a poll.
4. (a) Every person whose name is entered as a Member in the Register of Members shall be entitled, without payment, to a certificate of the Company specifying the Share or Shares held by him and the amount paid up thereon, provided that in respect of a Share or Shares held jointly by several persons, the Company shall not be bound to issue more than one certificate, and delivery of a certificate for a Share to one of several joint holders shall be sufficient delivery to all.
- (b) If a Share certificate is defaced, lost or destroyed it may be renewed on payment of such fee, if any, and on such terms, if any, as to evidence and indemnity, as the Directors think fit.
5. Except as required by Act, no person shall be recognised by the Company as holding any Share upon any trust, and the Company shall not be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any Share (except only as by these Articles or by Act otherwise provided or under an order of a court of competent jurisdiction) or any other rights in respect of any Share except an absolute right to the entirety thereof in the registered holder, but the Company may in accordance with the Act issue fractions of Shares.

6. The Shares shall be at the disposal of the Directors, and they may (subject to the provisions of the Act) allot, grant options over, or otherwise dispose of them to such persons, on such terms and conditions, and at such times as they think fit, but so that no Share shall be issued at a discount, except in accordance with the provisions of the Act.

TREASURY SHARES

7. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be cancelled immediately or held as Treasury Shares in accordance with the Act. In the event that the Directors do not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.
8. No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be declared or paid in respect of a Treasury Share.
9. The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
 - (a) the Company shall not be treated as a member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
 - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Act, save that an allotment of Shares as fully paid bonus shares in respect of a Treasury Share is permitted and Shares allotted as fully paid bonus shares in respect of a treasury share shall be treated as Treasury Shares.
10. Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Directors.

LIEN

11. The Company shall have a first and paramount lien on every Share (not being a fully paid Share) for all moneys (whether presently payable or not) called or payable at a fixed time in respect of that Share, and the Company shall also have a lien on all Shares (other than fully paid-up Shares) standing registered in the name of a single person for all moneys presently payable by him or his estate to the Company; but the Directors may at any time declare any Share to be wholly or in part exempt from the provisions of this Article. The Company's lien, if any, on a Share shall extend to all dividends payable thereon.
12. The Company may sell, in such manner as the Directors think fit, any Shares on which the Company has a lien, but no sale shall be made unless some sum in respect of which the lien exists is presently payable nor until the expiration of fourteen days after a notice in writing, stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the Share, or the persons entitled thereto by reason of his death or bankruptcy.
13. For giving effect to any such sale, the Directors may authorise some person to transfer the Shares sold to the purchaser thereof. The purchaser shall be registered as the holder of the Shares comprised in any such transfer and he shall not be bound to see to the application of the purchase money, nor shall his title to the Shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

14. The proceeds of the sale shall be received by the Company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable, and the residue shall (subject to a like lien for sums not presently payable as existed upon the Shares prior to the sale) be paid to the person entitled to the Shares at the date of the sale.

CALLS ON SHARES

15. The Directors may from time to time make calls upon the Members in respect of any moneys unpaid on their Shares provided that no call shall be payable earlier than one month from the last call; and each Member shall (subject to receiving at least fourteen days' notice specifying the time or times of payment) pay to the Company at the time or times so specified the amount called on his Shares.
16. The joint holders of a Share shall be jointly and severally liable to pay calls in respect thereof.
17. If a sum called in respect of a Share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest upon the sum at the rate of six per cent per annum from the day appointed for the payment thereof to the time of the actual payment, but the Directors shall be at liberty to waive payment of that interest wholly or in part.
18. The provisions of these Articles as to the liability of joint holders and as to payment of interest shall apply in the case of non-payment of any sum which, by the terms of issue of a Share, becomes payable at a fixed time, whether on account of the amount of the Share, or by way of premium, as if the same had become payable by virtue of a call duly made and notified.
19. The Directors may make arrangements on the issue of Shares for a difference between the holders in the amount of calls to be paid and in the times of payment.
20. The Directors may, if they think fit, receive from any Member willing to advance the same all or any part of the moneys uncalled and unpaid upon any Shares held by him; and upon all or any of the moneys so advanced may (until the same would, but for such advance, become presently payable) pay interest at such rate (not exceeding without the sanction of the Company in general meeting six per cent) as may be agreed upon between the Member paying the sum in advance and the Directors.

FORFEITURE OF SHARES

21. If a Member fails to pay any call or instalment of a call on the day appointed for payment thereof, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.
22. The notice shall name a further day (not earlier than the expiration of fourteen days from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed, the Shares in respect of which the call was made will be liable to be forfeited.
23. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Directors to that effect.

24. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition, the forfeiture may be cancelled on such terms as the Directors think fit.
25. A person whose Shares have been forfeited shall cease to be a Member in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares, but his liability shall cease if and when the Company receives payment in full of the amount due on the Shares.
26. A statutory declaration in writing that the declarant is a Director of the Company, and that a Share in the Company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the Share. The Company may receive the consideration, if any, given for the Share on any sale or disposition thereof and may execute a transfer of the Share in favour of the person to whom the Share is sold or disposed of and he shall thereupon be registered as the holder of the Share, and shall not be bound to see to the application of the purchase money, if any, nor shall his title to the Share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the Share.
27. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a Share, becomes payable at a fixed time, whether on account of the amount of the Share, or by way of premium, as if the same had been made payable by virtue of a call duly made and notified.

TRANSFER AND TRANSMISSION OF SHARES

28. The instrument of transfer of any Share shall be executed by or on behalf of the transferor and transferee, and the transferor shall be deemed to remain a holder of the Share until the name of the transferee is entered in the Register of Members in respect thereof.
29. Shares shall be transferred in the following form, or in any usual or common form approved by the Directors:

I/we, _____ of _____ in consideration of the sum of \$_____ paid to me/us by _____, of _____ (hereinafter called "the Transferee") do hereby transfer to the Transferee the ____ Share (or Shares) numbered _____ in the Company called _____ to hold the same unto the Transferee, subject to the several conditions on which I/we hold the same and I/we, the Transferee, do hereby agree to take the said Share (or Shares) subject to the conditions aforesaid.

As witness our hands on the ____ day of _____, 20__.

Transferor

Transferee

30. (a) The Directors may, in their absolute discretion and without assigning any reason therefor, decline to register any transfer of Shares to a person of whom they do not approve.
- (b) The Directors may also suspend the registration of transfers during the fourteen days immediately preceding the annual general meeting in each year.
- (c) The Directors may decline to recognise any instrument of transfer unless (a) a fee not exceeding one dollar is paid to the Company in respect thereof, and (b) the instrument of transfer is accompanied by the certificate of the Shares to which it relates, and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer.

- (d) If the Directors refuse to register a transfer of Shares, they shall within one month after the date on which the transfer was lodged with the Company, send to the transferee notice of the refusal.
31. The legal personal representative of a deceased sole holder of a Share shall be the only person recognised by the Company as having any title to the Share. In case of a Share registered in the names of two or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor, shall be the only persons recognised by the Company as having any title to the Share.
32. Any person becoming entitled to a Share in consequence of the death or bankruptcy of a Member shall upon such evidence being produced as may from time to time be properly required by the Directors, have the right either to be registered as a Member in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt person could have made; but the Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by the deceased or bankrupt person before the death or bankruptcy.
33. A person becoming entitled to a Share by reason of the death or bankruptcy of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Member in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company.

CONVERSION OF SHARES INTO STOCK

34. The Company may by Ordinary Resolution convert any paid-up Shares into stock, and reconvert any stock into paid-up Shares of any denomination.
35. The holders of stock may transfer the same, or any part thereof in the same manner and subject to the same regulations as and subject to which the Shares from which the stock arose might prior to conversion have been transferred, or as near thereto as circumstances admit; but the Directors may from time to time fix the minimum amount of stock transferable, and restrict or forbid the transfer of fractions of that minimum, but the minimum shall not exceed the nominal amount of the Shares from which the stock arose.
36. The holders of stock shall, according to the amount of the stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the Company and other matters as if they held the Shares from which the stock arose, but no such privilege or advantage (except participation in the dividends and profits of the Company) shall be conferred by any such aliquot part of stock as would not, if existing as Shares, have conferred that privilege or advantage.
37. Such of the Articles of the Company as are applicable to paid-up Shares shall apply to stock, and the words "Share" and "Member" herein shall include "stock" and "stock-holder".

ALTERATION OF CAPITAL

38. The Company may from time to time by Ordinary Resolution increase the share capital by such sum, to be divided into new Shares of such amount, as the resolution shall prescribe.
39. Subject to any direction to the contrary that may be given by the Company in general meeting, all new Shares shall be at the disposal of the Directors in accordance with Article 6.

40. The new Shares shall be subject to the same provisions with reference to the payment of calls, lien, transfer, transmission, forfeiture and otherwise as the Shares in the original share capital.
41. The Company may by Ordinary Resolution:
- (a) consolidate and divide all or any of its Share capital into Shares of larger amount than its existing Shares;
 - (b) sub-divide its existing Shares, or any of them, into Shares of smaller amount than is fixed by the Memorandum of Association, subject nevertheless to the provisions of section 13 of the Act; and
 - (c) cancel any Shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person.
42. Subject to the provisions of the Act and the Memorandum of Association, the Company may purchase its own Shares, including any redeemable Shares, provided that the manner of purchase has first been authorised by Ordinary Resolution and may make payment therefor or for any redemption or purchase of Shares in any manner authorised by the Act, including out of capital.
43. Subject to the provisions of the Act, the Company may accept the surrender for no consideration of any fully paid Share (including any redeemable Share) on such terms and in such manner as the Directors may determine.

GENERAL MEETINGS

44. The Company shall in each year hold a general meeting as its annual general meeting, provided that, if the Company is an exempted company, an annual general meeting need not be held unless determined by the Directors. The time and place of an annual general meeting shall be determined by the Directors.
45. General Meetings other than annual general meetings shall be called extraordinary general meetings. The Directors may call or authorise the calling of an extraordinary general meeting whenever they think fit.

REQUISITION OF GENERAL MEETINGS

46. The Directors may whenever they think fit, convene an extraordinary general meeting. If at any time there are not sufficient Directors capable of acting to form a quorum, any Director or any one or more Members holding in the aggregate not less than one-third of the total issued share capital of the Company entitled to vote may convene an extraordinary general meeting in the same manner as nearly as possible as that in which meetings may be convened by the Directors. The Directors shall, upon the requisition in writing of one or more Members holding in the aggregate not less than one-tenth of such paid-up capital of the Company as at the date of the requisition carries the right of voting at general meetings, convene an extraordinary general meeting. Any such requisition shall express the object of the meeting proposed to be called, and shall be left at the Registered Office of the Company. If the Directors do not proceed to convene a general meeting within twenty-one days from the date of such requisition being left as aforesaid, the requisitionists or any or either of them or any other Member or Members holding in the aggregate not less than one-tenth of such paid-up capital of the Company as at the date of the requisition carries the right of voting at general meetings, may convene an extraordinary general meeting to be held at the Registered Office of the Company or at some convenient place within the Cayman Islands at

such time, subject to the Company's Articles as to notice, as the persons convening the meeting fix.

47. Seven days notice at the least (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which the notice is given) specifying the place, the day and the hour of meeting and, in the case of special business, the general nature of that business shall be given in manner hereinafter provided, or in such other manner (if any) as may be prescribed by the Company in general meetings, to such persons as are entitled to vote or may otherwise be entitled under the Articles of the Company to receive such notices from the Company; but with the consent of all the Members entitled to receive notice of some particular meeting, that meeting may be convened by such shorter notice or without notice and in such manner as those Members may think fit.
48. The accidental omission to give notice of a meeting to, or the non-receipt of a notice of a meeting by, any Member entitled to receive notice shall not invalidate the proceedings at any meeting.
49. All business shall be deemed special that is transacted at an extraordinary general meeting, and all that is transacted at an annual general meeting shall be deemed special with the exception of sanctioning a dividend, the consideration of the accounts, balance sheets, the report of the Directors and Auditors, the election of Directors and other officers in the place of those retiring (if any) and the appointment and fixing of remuneration of Auditors.
50.
 - (a) No business shall be transacted at any general meeting unless a quorum of Members is present at the time that the meeting proceeds to business; save as herein otherwise provided, one or more Members holding in the aggregate not less than one-third of the total issued share capital of the Company present in person or by proxy and entitled to vote shall be a quorum.
 - (b) An Ordinary Resolution or a Special Resolution (subject to the provisions of the Act) in writing signed by a majority of the total voting rights of all the Members entitled to vote at a general meeting of the Company or all the Members for the time being entitled to receive notice of and to attend and vote at general meetings respectively, (or being corporations by their duly authorised representatives) including a resolution signed in counterpart by or on behalf of such Members or by way of signed telefax transmission, shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held.
51. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened upon the requisition of Members, shall be dissolved. In any other case it shall stand adjourned to the same day in the next week, at the same time and place, and if at the adjourned meeting a quorum is not present within half an hour from the time appointed for the meeting, the Members present shall be a quorum.
52. The chairman, if any, of the Board of Directors shall preside as chairman at every general meeting of the Company.
53. If there is no such chairman, or if at any meeting he is not present within fifteen minutes after the time appointed for holding the meeting or is unwilling to act as chairman, the Members present shall choose one of their number to be chairman.
54. The chairman may with the consent of any meeting at which a quorum is present (and shall if so directed by the meeting) adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left

unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for ten days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

55. At any general meeting a resolution put to the vote of the meeting shall be decided on a show of hands, unless a poll is (before or on the declaration of the result of the show of hands) demanded by one or more Members present in person or by proxy who together hold not less than fifteen per cent of the paid-up capital of the Company entitled to vote, and, unless a poll is so demanded, a declaration by the chairman that a resolution has, on a show of hands, been carried or carried unanimously, or by a particular majority, or lost and an entry to that effect in the minutes of the proceedings of the Company, shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of, or against, that resolution.
56. If a poll is duly demanded it shall be taken in such manner as the chairman directs, and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.
57. In the case of an equality of votes, whether on a show of hands or on a poll, the chairman of the meeting at which the show of hands takes place or at which the poll is demanded, shall be entitled to a second or casting vote.
58. A poll demanded on the election of a chairman or on a question of adjournment shall be taken forthwith. A poll demanded on any other question shall be taken at such time as the chairman of the meeting directs.

VOTES OF MEMBERS

59. On a show of hands every Member present in person or by proxy and entitled to vote shall have one vote. On a poll every Member present in person or by proxy and entitled to vote shall have one vote for each Share of which he is the holder.
60. In the case of joint holders the vote of the senior who tenders a vote whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders; and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.
61. A Member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other person in the nature of a committee appointed by that court, and any such committee or other person may vote by proxy.
62. No Member shall be entitled to vote at any general meeting, unless all calls or other sums presently payable by him in respect of Shares in the Company have been paid.
63. On a poll votes may be given either personally or by proxy.
64. The instrument appointing a proxy shall be in writing under the hand of the Member or, if the Member is a corporation, either under seal or under the hand of a director or officer or attorney duly authorised. A proxy need not be a Member of the Company. A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal or revocation of the proxy or of the authority under which the proxy is given Provided that no intimation in writing of such death, insanity or revocation as aforesaid shall have been received by the Company at its

Registered Office before the commencement of the general meeting, or adjourned meeting, at which it is sought to use the proxy.

65. The instrument appointing a proxy shall be deposited at the Registered Office of the Company or at such other place as is specified for that purpose in the notice convening the meeting no later than the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall not be treated as valid PROVIDED that the chairman of the meeting may in his discretion accept an instrument of proxy sent by fax, email or other electronic means.
66. An instrument appointing a proxy may be in the following form or any other form approved by the Directors:

[Ltd./Limited]

"I, _____, of _____, hereby appoint _____ of _____ as my proxy, to vote for me and on my behalf at the [annual or extraordinary, as the case may be] general meeting of the Company to be held on the ____ day of _____, 20__.

Signed this ____ day of _____, 20__.

67. The instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll.

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETING

68. Any corporation which is a Member of the Company may by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members of the Company, and the person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual Member of the Company.

DIRECTORS AND OFFICERS

69. (a) The names of the first Directors shall be determined in writing by the subscribers of the Memorandum of Association.
- (b) Notwithstanding any provision in these Articles to the contrary, a sole Director shall be entitled to exercise all of the powers and functions of the Directors which may be imposed on them by Act or by these Articles.
70. The remuneration of the Directors shall from time to time be determined by the Directors. The Directors shall also be entitled to be paid their travelling, hotel and other expenses properly incurred by them in going to, attending and returning from meetings of the Directors, or any committee of the Directors, or general meetings of the Company, or otherwise in connection with the business of the Company, or to receive a fixed allowance in respect thereof as may be determined by the Directors from time to time, or a combination partly of one such method and partly the other.
71. No Share holding qualification shall be required for Directors unless otherwise required by the Company by Ordinary Resolution.
72. Each Director shall have the power to nominate another Director or any other person to act as alternate Director in his place at any meeting of the Directors at which he is unable to be present and at his discretion to remove such alternate Director. On such appointment

being made the alternate Director shall (except as regards the power to appoint an alternate Director) be subject in all respects to the terms and conditions existing with reference to the other Directors of the Company and each alternate Director, whilst acting in the place of an absent Director, shall exercise and discharge all the functions powers and duties of the Director he represents. Any Director of the Company who is appointed as alternate Director shall be entitled at a meeting of the Directors to cast a vote on behalf of his appointor in addition to the vote to which he is entitled in his own capacity as a Director of the Company, and shall also be considered as two Directors for the purpose of making a quorum of Directors. Any person appointed as an alternate Director shall automatically vacate such office as such alternate Director if and when the Director by whom he has been appointed vacates his office of Director. The remuneration of an alternate Director shall be payable out of the remuneration of the Director appointing him and shall be agreed between them.

73. The Directors may by resolution appoint a managing director or president upon such terms as to duration of office, remuneration and otherwise as they may think fit.
74. The Directors may also by resolution appoint a Secretary and such other officers as may from time to time be required upon such terms as to duration of office, remuneration and otherwise as they may think fit. Such Secretary or other officers need not be Directors and in the case of the other officers may be ascribed such titles as the Directors may decide.

POWERS AND DUTIES OF DIRECTORS

75. The business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all such powers of the Company as are not, by the Act or these Articles, required to be exercised by the Company in general meeting, subject, nevertheless, to any clause of these Articles, to the provisions of the Act, and to such regulations, being not inconsistent with the aforesaid clauses or provisions, as may be prescribed by the Company in general meeting but no regulation made by the Company in general meeting shall invalidate any prior act of the Directors which would have been valid if that regulation had not been made.
76. The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof, to issue debentures, debenture stock and other securities whenever money is borrowed or as security for any debt, liability or obligation of the Company or of any third party.
77.
 - (a) The Directors may from time to time and at any time by power of attorney appoint any company, firm or person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such appointment may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Directors may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions vested in him.
 - (b) The Directors may delegate any of the powers exercisable by them to a managing director or any other person or persons acting individually or jointly as they may from time to time by resolution appoint upon such terms and conditions and with such restrictions as they may think fit, and may from time to time by resolution revoke, withdraw, alter or vary all or any such powers.

- (c) All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments, and all receipts for moneys paid to the Company shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, in such manner as the Directors shall from time to time by resolution determine.
- (d) No document or deed otherwise duly executed and delivered by or on behalf of the Company shall be regarded as invalid merely because at the date of delivery of the deed or document, the Director, Secretary or other officer or person who shall have executed the same and/or affixed the Seal (if any) thereto as the case may be for and on behalf of the Company shall have ceased to hold such office or to hold such authority on behalf of the Company.

78. The Directors shall cause minutes to be prepared:-

- (a) of all appointments of officers made by the Directors;
- (b) of the names of the Directors or Alternate Directors present at each meeting of the Directors and of any committee of the Directors;
- (c) of all resolutions and proceedings at all meetings of the Members of the Company and of the Directors and of committees of Directors; and the chairman of all such meetings or of any meeting confirming the minutes thereof shall sign the same.

DISQUALIFICATION AND CHANGES OF DIRECTORS

79. The office of Director shall be vacated if the Director:-

- (a) becomes bankrupt or makes any arrangement or composition with his creditors generally; or
- (b) is found to be or becomes of unsound mind; or
- (c) resigns his office by notice in writing to the Company; or
- (d) if he ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of any Act or enactment.

80. The number of Directors shall be not less than one, nor unless the Company in general meeting may otherwise determine, more than ten.

81. Any casual vacancy occurring in the Board of Directors may be filled by the Directors.

82. The Directors shall have the power at any time, and from time to time, to appoint a person as an additional Director or persons as additional Directors.

83. The Company may by Ordinary Resolution appoint and remove a Director or Directors.

PROCEEDINGS OF DIRECTORS

84. The Directors may meet together (either within or without the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings, as they think fit. Questions arising at any meeting shall be decided by a majority of votes. In case of an equality of votes the chairman shall have a second or casting vote.

85. A Director or alternate Director may, and the Secretary on the requisition of a Director or alternate Director shall, at any time, summon a meeting of Directors by at least five days notice in writing to every Director and alternate Director which notice shall set forth the general nature of the business to be considered PROVIDED HOWEVER that notice may be waived by all the Directors (or their alternates) either at, before or after the meeting is held

PROVIDED FURTHER that notice or waiver thereof may be given by telex, telefax, electronic mail or other electronic means.

86. The quorum necessary for the transaction of the business of the Directors, may be fixed by the Directors and unless so fixed by the Directors, shall be two Directors or their proxies if there are two or more Directors, and shall be one if there is only one Director. For the purpose of this Article, an alternate appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.
87. The continuing Directors may act notwithstanding any vacancy in their body, but, if and so long as their number is reduced below the number fixed by or pursuant to the Articles of the Company as the necessary quorum of Directors, the continuing Directors may act for the purpose of increasing the number of Directors to that number, or of summoning a general meeting of the Company, but for no other purpose.
88. Any Director or officer may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director or officer provided that nothing herein contained shall authorise a Director or officer or his firm to act as Auditor of the Company.
89. No person shall be disqualified from the office of Director or alternate Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise, nor shall any such contract or any contract or transaction entered into by or on behalf of the Company in which any Director or alternate Director shall be in any way interested be or be liable to be avoided, nor shall any Director or alternate Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or transaction by reason of such Director holding office or of the fiduciary relation thereby established. A Director (or his alternate Director in his absence) shall be counted in the quorum of any relevant meeting which he attends and shall be at liberty to vote in respect of any contract or transaction in which he is so interested as aforesaid PROVIDED HOWEVER that the nature of the interest of any Director or alternate Director in any such contract or transaction shall be disclosed by him or the alternate Director appointed by him at or prior to its consideration and any vote thereon and a general notice that a Director or alternate Director is a shareholder of any specified firm or company and/or is to be regarded as interested in any transaction with such firm or company shall be sufficient disclosure hereunder and after such general notice it shall not be necessary to give special notice relating to any particular transaction.
90. The Directors may elect a chairman of their meetings and determine the period for which he is to hold office; but if no such chairman is elected, or if at any meeting the chairman is not present in person or his alternate Director within five minutes after the time appointed for holding the same, the Directors present may choose one of their number to be chairman of the meeting.
91. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Directors.
92. A committee may elect a chairman of its meetings; if no such chairman is elected, or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the members present may choose one of their number to be chairman of the meeting.

93. A committee may meet and adjourn as it thinks proper. Questions arising at any meeting of the committee shall be determined by a majority of votes of the members present and in case of an equality of votes the chairman shall have a second or casting vote.
94. All acts done by any meeting of the Directors or of a committee of Directors, or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and was qualified to be a Director.
95. (a) A resolution signed by all of the Directors or all of the members of a committee of Directors, including a resolution signed in counterpart or in the form of an Electronic Record, shall be as valid and effectual as if it had been passed at a meeting of the Directors or of a committee of Directors duly called and constituted.
- (b) To the extent permitted by Act, the Directors or a committee of Directors may also meet by telephone conference call where all Directors or committee members are capable of speaking to and hearing the other Directors or committee members at the same time.
- (c) When the chairman sign the minutes of a meeting of the Directors the same shall be deemed to have been duly held notwithstanding that the Directors have not actually come together physically or that there may have been a technical defect in the proceedings.

SEALS AND DEEDS

96. (a) If the Directors determine that the Company shall have a Seal, the Directors shall provide for the safe custody of the common Seal and the common Seal of the Company shall not be affixed to any instrument except by the authority of a resolution of the Directors, and in the presence of a Director or of the Secretary or of such other person as the Directors may appoint for the purpose; and that Director or the Secretary or other person as aforesaid shall sign every instrument to which the common Seal of the Company is so affixed in his presence. Notwithstanding the provisions hereof, annual returns and notices filed under the Act may be executed either as a deed in accordance with the Act or by the common Seal being affixed thereto in either case without the authority of a resolution of the Directors by one Director or the Secretary.
- (b) The Company may maintain a facsimile of any common Seal in such countries or places as the Directors shall appoint and such facsimile Seal shall not be affixed to any instrument except by the authority of the Directors and in the presence of such person or persons as the Directors shall for this purpose appoint and such person or persons as aforesaid shall sign every instrument to which the facsimile Seal of the Company is so affixed in his presence and such affixing of the facsimile Seal and signing as aforesaid shall have the same meaning and effect as if the common Seal had been affixed in the presence of and the instrument signed by a Director or the Secretary or such other person as the Directors may appoint for the purpose.
- (c) In accordance with the Act, the Company may execute any deed or other instrument which would otherwise be required to be executed under Seal by the signature of such deed or instrument as a deed by a Director or by the Secretary of the Company or by such other person as the Directors may appoint or authorise or by any other person or attorney on behalf of the Company appointed by a deed or other instrument executed as a deed by a Director or the Secretary or such other person as aforesaid.

DIVIDENDS, DISTRIBUTIONS AND RESERVE

97. Subject to the Act, these Articles, and the special rights attaching to Shares of any class, the Directors may, in their absolute discretion, declare dividends and distributions on Shares in issue and authorise payment of the dividends or distributions out of the funds of the Company lawfully available therefor.
98. The Directors may from time to time pay to the Members interim dividends.
99. No dividend or distribution shall be paid otherwise than out of realised or unrealised profits or out of the share premium account of the Company, or as otherwise permitted by the Act.
100. Subject to the rights of persons, if any, entitled to Shares with special rights as to dividends or distributions, all dividends or distributions on any class of Shares not fully paid shall be declared and paid according to the amounts paid on the Shares of that class, but if and so long as nothing is paid-up on any of the Shares in the Company, dividends or distributions may be declared and paid according to the number of Shares. No amount paid on a Share in advance of calls shall, while carrying interest, be treated for the purposes of this Article as paid on the Share.
101. The Directors may, before recommending any dividend or distributions, set aside out of the profits of the Company such sums as they think proper as a reserve or reserves which shall, at the discretion of the Directors, be applicable for meeting contingencies, or for equalising dividends, or for any other purpose to which the profits of the Company may be properly applied, and pending such application may, at the like discretion, either be employed in the business of the Company or be invested in such investments as the Directors may from time to time think fit.
102. If several persons are registered as joint holders of any Share, any of them may give effectual receipts for any dividend, distributions or other moneys payable on or in respect of the Share.
103. Any dividend or distribution may be paid by cheque or warrant sent through the post to the registered address of the Member or person entitled thereto or in the case of joint holders to any one of such joint holders at his registered address or to such person and such address as the Member or person entitled or such joint holders as the case may be may direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent or to the order of such other person as the Member or person entitled or such joint holders as the case may be may direct.
104. The Directors may declare that any dividend or distribution is paid wholly or partly by the distribution of specific assets and in particular of paid-up shares, debentures or debenture stock of any other company or in any one or more of such ways, and the Directors shall give effect to such resolution, and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient, and in particular may issue fractional certificates and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all parties, and may vest any such specific assets in trustees as may seem expedient to the Directors.
105. No dividend or distribution shall bear interest against the Company. All unclaimed dividends or distributions may be invested or otherwise made use of by the Directors for the benefit of the Company until claimed. Any dividend or distribution unclaimed by a Member six years after the dividend or distribution payment date shall revert to the Company.

CAPITALISATION OF PROFITS

106. The Company may upon the recommendation of the Directors by Ordinary Resolution authorise the Directors to capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of the profit and loss account or otherwise available for distribution and to appropriate such sums to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provision as they think fit for the case of Shares becoming distributable in fractions (including provision whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

ACCOUNTS

107. The books of account relating to the Company's affairs shall be kept in accordance with the Act and otherwise in such manner as may be determined from time to time by the Directors of the Company.
108. Such Auditors may be appointed and the accounts relating to the Company's affairs may be audited in such manner as may be determined by the Directors.

CONTINUATION

109. Subject to the provisions of the Act and any applicable laws, the Company may by Special Resolution together with a resolution of Directors, apply to the Registrar to be deregistered in the Cayman Islands, and register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands.

WINDING UP

110. If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Act, divide amongst the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different classes of Members. The liquidator may with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any Shares or other securities whereon there is any liability.
111. If the Company shall be wound up and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up, on the Shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than

sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the Shares held by them respectively. This Article is to be without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

NOTICES

112. (a) A notice may be given by the Company to any Member either personally or by sending it by post, electronic mail, telex or telefax to him to his registered address, or (if he has no registered address) to the address, if any, supplied by him to the Company for the giving of notices to him.
- (b) Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, prepaying, and posting a letter containing the notice (by airmail if available) and to have been effected, in the case of a notice of a meeting at the expiration of three days after it was posted.
- (c) Where a notice is sent by telex, electronic mail or telefax, service of the notice shall be deemed to be effected by properly addressing and sending such notice through the appropriate transmitting medium and to have been effected on the day the same is sent.
113. If a Member has no registered address and has not supplied to the Company an address for the giving of notice to him, a notice addressed to him and advertised in a newspaper circulating in the Cayman Islands shall be deemed to be duly given to him at noon on the day following the day on which the newspaper is circulated and the advertisement appeared therein.
114. A notice may be given by the Company to the joint holders of a Share by giving the notice to the joint holder named first in the Register of Members in respect of the Share.
115. A notice may be given by the Company to the person entitled to a Share in consequence of the death or bankruptcy of a Member by sending it through the post in a prepaid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description, at the address, if any, supplied for the purpose by the persons claiming to be so entitled, or (until such an address has been so supplied) by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.
116. Notice of every general meeting shall be given in some manner hereinbefore authorised to:
- (a) every Member entitled to vote except those Members entitled to vote who (having no registered address) have not supplied to the Company an address for the giving of notices to them; and
- (b) every person entitled to a Share in consequence of the death or bankruptcy of a Member, who, but for his death or bankruptcy would be entitled to receive notice of the meeting.

No other persons shall be entitled to receive notices of general meetings.

RECORD DATE

117. The Directors may fix in advance a date as the record date for any determination of Members entitled to notice of or to vote at a meeting of the Members and, for the purpose of determining the Members entitled to receive payment of any dividend, the Directors may, at

or within 90 days prior to the date of the declaration of such dividend, fix a subsequent date as the record date for such determination.

AMENDMENT OF MEMORANDUM AND ARTICLES

118. Subject to and insofar as permitted by the provisions of the Act, the Company may from time to time by Special Resolution alter or amend its Memorandum of Association or these Articles in whole or in part Provided however that no such amendment shall affect the rights attaching to any class of Shares without the consent or sanction provided for in Article 3(b).

ORGANISATION EXPENSES

119. The preliminary and organisation expenses incurred in forming the Company shall be paid by the Company and may be amortised in such manner and over such period of time and at such rate as the Directors shall determine and the amount so paid shall in the accounts of the Company, be charged against income and/or capital.

OFFICES OF THE COMPANY

120. The Registered Office of the Company shall be at such address in the Cayman Islands as the Directors shall from time to time determine. The Company, in addition to its Registered Office, may establish and maintain an office in the Cayman Islands or elsewhere as the Directors may from time to time determine.

INDEMNITY

121. Every Director and officer for the time being of the Company or any trustee for the time being acting in relation to the affairs of the Company and their respective heirs, executors, administrators, personal representatives or successors or assigns shall, in the absence of wilful neglect or default, be indemnified by the Company against, and it shall be the duty of the Directors out of the funds and other assets of the Company to pay, all costs, losses, damages and expenses, including travelling expenses, which any such Director, officer or trustee may incur or become liable in respect of by reason of any contract entered into, or act or thing done by him as such Director, officer or trustee or in any way in or about the execution of his duties and the amount for which such indemnity is provided shall immediately attach as a lien on the property of the Company and have priority as between the Members over all other claims. No such Director, officer or trustee shall be liable or answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt or other act for conformity or for any loss or expense happening to the Company through the insufficiency or deficiency of any security in or upon which any of the monies of the Company shall be invested or for any loss of any of the moneys of the Company which shall be invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person with whom any monies, securities or effects shall be deposited, or for any other loss, damage or misfortune whatsoever which shall happen in or about the execution of the duties of his respective office or trust or in relation thereto unless the same happen through his own wilful neglect or default.

昇達科技股份有限公司透過間接持有 100%之
子公司 UMT Holdings (Cayman) Limited 擬與
芮特科技股份有限公司反式三角合併之股權價
格合理性獨立專家意見書

委任人：昇達科技股份有限公司

評價基準日：民國 113 年 3 月 8 日

出具意見書日：民國 113 年 3 月 11 日

出具意見書機構：國富浩華聯合會計師事務所(台北所)

獨立專家：邱繼盛會計師

開業證書字號：金管證審字第 10200032833 號

地 址：台北市松山區敦化北路 122 號 7 樓

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意見書摘要

1. 委任人及收受者：昇達科技股份有限公司(以下簡稱昇達公司)。
2. 獨立專家：國富浩華聯合會計師事務所邱繼盛會計師，地址：台北市松山區敦化北路 122 號 7 樓。
3. 委任內容及法令依據：昇達公司透過 100%間接持股之子公司 UMT Holdings (Cayman) Limited (以下簡稱 UMT 公司) 擬與昇達公司直接及間接持有合計 55.59%之子公司 芮特科技股份有限公司 (以下簡稱芮特 KY 公司或標的公司) 進行反式三角合併案，並簽署合併契約，由 UMT 公司與芮特 KY 公司合併，芮特 KY 公司為存續公司，UMT 公司為消滅公司，芮特 KY 公司於合併基準日將成為昇達公司 100%間接持股之子公司(以下稱「本合併案」)，本合併案經芮特 KY 公司股東會決議通過後，擬向證券櫃檯買賣中心申請終止股份之上櫃交易及申請停止公開發行。昇達公司公開發行公司取得或處分資產處理準則第 23 條與公開發行公司併購特別委員會設置及相關事項辦法第 6 條等規範，洽請本會計師就股權價格之合理性表示意見，以作為昇達公司審計委員會及董事會、股東會及其內部決策之參考依據，不作為其他用途使用。
4. 評價標的：芮特科技股份有限公司(股票代碼 6514)之股權價值。
5. 評價基準日：民國 113 年 3 月 8 日。
6. 形成意見之基礎及結論：本會計師經考量可量化之財務數字及市場客觀資料，分別以市價法、可類比公司法之本益比法及股價淨值比法，並考量非量化調整之溢價率加以計算後，其評估計算結果，芮特 KY 公司股權之合理每股價



格區間應介於新台幣 52.80 元~62.18 元；本合併案之合併對價為每股新台幣 53.80 元，其合併對價介於前述所評估之每股價格區間內，應屬允當合理。

國富浩華聯合會計師事務所

會計師： 



日 期：民國 113 年 3 月 11 日

獨立專家聲明事項

本會計師依據中華民國「公開發行公司取得或處分資產處理準則」及臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心共同制定之「專家出具意見書實務指引」等相關法令，並參考中華民國評價準則公報或職業公會所訂相關自律規範等，出具昇達科技股份有限公司透過間接持有 100% 之子公司 UMT Holdings (Cayman) Limited 擬與芮特科技股份有限公司反式三角合併之股權價格合理性獨立專家意見書，茲聲明如下：

- 一、本人所出具意見書及所使用於執行作業程序之資料來源、參數及資訊等為適當且合理，以作為出具本意見之基礎。
- 二、承接本案前，業已確認符合「公開發行公司取得或處分資產處理準則」第 5 條第 1 項之資格條件，並依據同條文第 2 項第 1 款，審慎評估本人專業能力及實務經驗。
- 三、執行本案時，業已妥善規劃及執行適當作業流程，以形成結論並據以出具意見書；並將所執行程序、蒐集資料及結論，詳實登載於本案工作底稿。
- 四、本案無或有酬金之情事。
- 五、本案無意見結論已事先設定之情事。
- 六、本人與本案交易當事人及相關專業估價者或估價人員間，並無「公開發行公司取得或處分資產處理準則」第 5 條第 1 項第 2 款及第 3 款規定之互為關係人或實質關係人等情形，並聲明無下列情事：
 - (一) 本人或配偶現受本案交易當事人聘雇擔任經常工作，支領固定薪給或擔任董監事者。
 - (二) 本人或配偶曾任本案交易當事人之董監事、經理人或對本案有重大影響職務之職員，而解任或離職未滿二年者。
 - (三) 本人或配偶任職之單位與本案交易當事人互為關係人者。
 - (四) 與本案交易當事人之董監事、經理人或對本案有重大影響職務之職員，有配偶或二等親以內親屬關係者。
 - (五) 本人或配偶與本案交易當事人有重大投資或分享財務利益之關係者。

國富浩華聯合會計師事務所

會計師：邱繼盛



日期：民國 113 年 3 月 11 日

一、委任內容說明

(一)委任人及意見書收受者

昇達科技股份有限公司(以下簡稱昇達公司)。

(二)獨立專家

國富浩華聯合會計師事務所邱繼盛會計師，地址：台北市松山區敦化北路 122 號 7 樓。

(三)委任內容及法令依據

昇達公司透過 100%間接持股之子公司 UMT Holdings (Cayman) Limited (以下簡稱 UMT 公司)擬與昇達公司直接及間接持有合計 55.59%之子公司芮特科技股份有限公司(以下簡稱芮特 KY 公司或標的公司)進行反式三角合併案，並簽署合併契約，由 UMT 公司與芮特 KY 公司合併，芮特 KY 公司為存續公司，UMT 公司為消滅公司，芮特 KY 公司於合併基準日將成為昇達公司 100%間接持股之子公司(以下稱「本合併案」)，本合併案經芮特 KY 公司股東會決議通過後，擬向證券櫃檯買賣中心申請終止股份之上櫃交易及申請停止公開發行。昇達公司公開發行公司取得或處分資產處理準則第 23 條與公開發行公司併購特別委員會設置及相關事項辦法第 6 條等規範，洽請本會計師就股權價格之合理性表示意見，以作為昇達公司審計委員會及董事會、股東會及其內部決策之參考依據，不作為其他用途使用。

(四)評價標的

芮特科技股份有限公司(股票代碼 6514)之股權價值。

(五)評價基準日

民國(以下同)113 年 3 月 8 日。

(六)價值標準

本意見書採公允價值為價值標準。依國際財務報導準則第 13 號

「公允價值衡量」，公允價值為：於衡量日，市場參與者間有秩序之交易中出售資產所能收取或移轉負債所需支付之價格，該定義較接近評價準則中之公平市場價值。

(七)價值前提

係對最可能發生之交易情況所作之假設。依據評價目的，本意見書以繼續經營假設為前提，執行評價程序。

(八)評價執行流程

本會計師執行評價流程參考評價準則第四號第4條程序如下：

- 1.評估評價案件之承接
- 2.簽訂委任書。
- 3.取得及分析資訊。
- 4.評估價值。
- 5.編製評價工作底稿。
- 6.依評價結果出具意見書。
- 7.保管工作底稿。

(九)資料來源

本次評價主要資料來源如下：

- 1.芮特KY公司及可類比公司網站。
- 2.公開資訊觀測站公告資訊(如股東會年報、財務報告等)
- 3.台灣經濟新報TEJ資料庫。
- 4.其餘與本次評價相關之資料來源說明分述於各資訊取用之章節。

(十)評價之假設及限制條件

請參見附件一。

二、標的公司概況

(一)公司背景

芮特科技股份有限公司(Radiation Technology, Inc) 於 103 年 8 月 18 日於英屬開曼群島設立，主要係為向財團法人中華民國證券櫃買中心(以下簡稱櫃買中心)之上櫃股票買賣申請所進行之組織架構重組而設立，於 103 年 9 月重組後成為所有合併個體之控股公司，股票於 104 年 12 月 2 日起於櫃買中心掛牌交易。

本公司之母公司為 UMT Holdings (Samoa) Limited(以下簡稱 UMT Samoa)，最終母公司為昇達公司。截至目前止，昇達公司直接及間接透過 UMT Samoa 持有本公司普通股股權共計 55.59%。

芮特科技股份有限公司主要經營業務為銷售及生產天線、射頻線、射頻連接器與線束等電子元器件。111 年度之主要產品比重為天線及通訊零件 92.6%及其他 7.4%。

(二)財務資訊-簡明財務報表

單位：新台幣仟元

期別		112Q3	111Q3	111 年度	110 年度
簡明資產負債	資產總計	830,130	917,879	857,980	930,685
	負債總計	177,043	232,290	172,044	284,761
	權益總計	653,087	685,589	685,936	645,924
	每股淨值(元)	21.76	22.84	22.85	21.52
簡明綜合損益表	營業收入	353,374	549,906	677,801	814,632
	營業利益(損失)	48,992	76,564	97,625	114,430
	稅前淨利(淨損)	85,302	145,785	158,037	120,526
	基本每股盈餘(元)	1.99	3.88	4.20	3.10

資料來源：公開資訊觀測站。

三、評價模式

(一) 股權評價方法說明

依評價準則第四號第 15 條，評價人員應依專業判斷，考量評價案件之性質及所有可能之常用評價方法，採用最適用於評價案件並最能合

理反應標的公司價值之評價方法；依據評價準則第十一號第 17 條常見有市場法、收益法及資產法，茲分別說明如下：

- 1.市場法：包括市價法、可類比公司法及可類比交易法，主要係以市場上具可比較性之同類型公司或類似交易之價值倍數作為參考，再根據標的公司本身異於市場同業或交易之部分調整，藉以分析與計算評估標的公司的近期營運表現對應市場價值。
- 2.收益法：例如現金流量法，以評價標的公司所創造未來營運所產生之現金流量為評估基礎，透過資本化或折現過程，將未來之現金流量轉換為評價標的公司之企業價值。
- 3.資產法：係以帳面之歷史成本資料為評價基礎，即以資產負債表之資產減負債後之帳面價值，並考量資產及負債市場價格而進行帳面價值之調整，以反映標的公司整體價值。

(二) 評估方法之選用

前述方法中，因收益法下高度仰賴預估財務資訊，包括營業收入、預估損益、資本投入及相關現金流量等，其中涉及過多假設性項目及參數運用，具有較高之不確定性，因此擬不採用收益法評估。另資產法係經由評價標的公司之個別資產及個別負債，耗費時間且不易涵蓋所有資產及負債，通常適用於資產占企業價值高之企業、控股公司及清算公司等，本意見書不擬依資產法評估。

由於芮特 KY 公司之股權已於櫃買中心上櫃，股權可於證券市場中交易，並具活絡可自由流通性，其股價最具參考價值，因此選用市場法下之市價法；另以標的公司所屬產業之台灣上市櫃之可類比同業，採可類比公司法之本益比法及股價淨值比法，計算出所隱含之價值乘數以作為標的公司股價格合理性之評估基礎。

有關可類比公司法之價值乘數之選擇，實務上常見公司績效衡量指標包括收入、盈餘及權益帳面金額等，可類比公司法即係以績效衡量值

推估股權價值為基礎，因此形成股價營收比法、本益比法及股價淨值比法，此三種方法計算容易加上股價及相關財務資訊易取得，是一般投資人進行股票估值評估是否買貴或買便宜之指標。因此本會計師於進行可類比公司法選用其中之本益比法及股價淨值比法，未選用股價營收比法主要原因係該方法常用於新創導入期或者成長期之公司，該類公司常未進入獲利階段，因此不適合納入本案進行評估。

四、評價標的股權價值計算

(一) 市價法

由於芮特 KY 為上櫃公司，具備客觀之公開市場交易價格可參考，本意見書採樣標的公司近期之公開交易價格，係以 113 年 3 月 8 日(含)前 10、20、30 及 60 個營業日之收盤價作為設算芮特 KY 公司每股股權合理參考價值之基礎如下：

單位：新台幣元		
項目	平均收盤價	理論每股價格區間
最近10個營業日	51.90	50.37~ 51.90
最近20個營業日	51.00	
最近30個營業日	50.37	
最近60個營業日	50.76	

資料來源：台灣經濟新報 TEJ 資料庫。

(二) 可類比公司法

1. 可類比公司之選取及比較資訊

如標的公司概況之公司背景所述，芮特 KY 公司是主要從事銷售及設計生產各式天線、射頻線與射頻連接器等電子元器件業務，111 年度營業產品為天線及通訊零件(92.6%)及其他(7.4%)。本意見書參酌標的公司所屬產業、銷售產品選取較為相近之上市櫃同業名單作為可類比公司，可類比同業為詠業(股票代碼 6792)、耀登(股票代碼 3138)、榮昌(股票代碼 3684)、佳邦(股票代碼 6284)及謙裕(股票代碼 3419)，最近年度產品比重彙總如下表：

股票代碼	名稱	交易市場	111 年主要產品比重
6792	詠業	TSE	天線及通訊零件(92.6%),其他(7.4%)
3138	耀登	TSE	電子陶瓷元件(62.4%),模組與系統(27.2%),其他電子零組件(10.4%)
3684	榮昌	OTC	射頻天線(46.3%),量測設備(41.8%),測試認證(12%)
6284	佳邦	OTC	無線通訊整合次系統(75.2%),高頻連接線(21.8%),其他(3%)
3419	譚裕	TSE	高頻元件(56.3%),保護元件(43.7%)

資料來源：台灣經濟新報 TEJ 資料庫。

芮特 KY 公司與可類比上市櫃同業之財務狀況、獲利情形及本益比之比較資訊如下：

1. 112 年 9 月 30 日簡明合併資產負債表

會計項目	芮特 KY	詠業	耀登	榮昌	佳邦	譚裕
資產總計	830,130	2,034,658	2,980,377	935,448	12,356,132	2,184,507
負債總計	177,043	369,204	1,337,158	330,137	5,634,861	749,785
母公司股東權益合計	653,087	1,665,454	1,637,885	605,311	6,674,837	1,417,384
非控制權益	-	-	5,334	-	46,434	17,338
權益總計	653,087	1,665,454	1,643,219	605,311	6,721,271	1,434,722
每股淨值(元)	21.76	35.53	35.00	20.18	44.8	11.76

資料來源：公開資訊觀測站。

2. 112 年前三季損益獲利情形及本益比

會計項目	芮特 KY	詠業	耀登	榮昌	佳邦	譚裕
營業收入	353,374	1,084,519	1,267,658	638,207	4,834,774	1,084,886
營業利益(損失)	48,992	173,257	174,854	32,328	493,113	(141,439)
稅前淨利(淨損)	85,302	192,320	216,977	40,133	704,392	(41,487)
歸屬母公司淨利(損)	59,635	169,070	166,293	34,948	595,934	(37,380)
歸屬非控制權益淨損	-	-	-	-	(2,841)	(4,637)
基本每股盈餘(元)	1.99	3.61	3.56	1.16	4.23	(0.31)
本益比(註)	21.45	18.49	20.31	23.74	14.54	-

資料來源：公開資訊觀測站及本會計師整理。

註：本益比=資產負債表日之股價 / 每股盈餘係以 111 年度-111 年前三季+112 年前三季計算為之。

2.價值計算

依據芮特 KY 公司之公開資訊最近期財務報表之每股盈餘及每股淨值，採用前述可類比公司之同期財務報表計算之本益比(P/E)及股價淨值比(P/B)作為價值乘數，以估算芮特 KY 公司合理每股價值。

可類比公司評價基準日 113 年 3 月 8 日(含) 前 10、20、30 及 60 個營業日收盤價及各公司每股淨值彙總資訊如下：

可類比公司		詠業	耀登	榮昌	佳邦	譚裕
近若干營業日平均收盤價	近 10 日	87.06	137.85	45.55	83.29	17.62
	近 20 日	86.76	139.33	45.73	80.87	17.70
	近 30 日	85.89	141.62	46.03	78.97	17.61
	近 60 日	87.12	148.03	46.27	80.54	17.90
每股淨值 112/9/30		35.53	35.00	20.18	44.8	11.76
每股盈餘		5.09	7.06	1.90	4.23	(0.57)

資料來源：台灣經濟新報資料庫。每股盈餘係以 111 年度-111 年前三季+112 年前三季計算為之。

(1)本益比法

以可類比公司評價基準日 113 年 3 月 8 日(含) 前 10、20、30 及 60 個營業日收盤價作為採樣基準，依據各公司 111 年 10 月 1 日至 112 年 9 月 30 日每股盈餘求出可類比公司之本益比(P/E)，設算芮特 KY 公司每股股權合理之參考價如下：

類比公司	以最近 10 日均價計算 P/E	以最近 20 日均價計算 P/E	以最近 30 日均價計算 P/E	以最近 60 日均價計算 P/E	本益比區間
詠業	17.10	17.05	16.87	17.12	16.87~17.12
耀登	19.53	19.74	20.06	20.97	19.53~20.97
榮昌	23.97	24.07	24.23	24.35	23.97~24.35
佳邦	19.69	19.12	18.67	19.04	18.67~19.69
譚裕	-30.91	-31.05	-30.89	-31.40	不適用
本益比乘數區間(註)					19.76~20.53

註：考量避免受極端值影響，按比較同業之本益比以簡單算數平均數計算。

單位：新台幣元

項目	說明
乘數區間	19.76~20.53
芮特 KY 公司 (111/10/1-112/9/30)每股盈餘	2.31
理論價格區間	45.65 ~ 47.42

(2)股價淨值比法

以可類比同業評價基準日 113 年 3 月 8 日(含) 前 10、20、30 及 60 個營業日收盤價作為採樣基準，依據各公司之 112 年 9 月 30 日之每股淨值求出可類比同業之股價淨值比(P/B)，設算芮特 KY 公司每股股權合理之參考價如下：

類比公司	以最近 10 日 均價計 算 P/B	以最近 20 日均 價計算 P/B	以最近 30 日均 價計算 P/B	以最近 60 日均 價計算 P/B	股價淨值比區間
詠業	2.45	2.44	2.42	2.45	2.42~2.45
耀登	3.94	3.98	4.05	4.23	3.94~4.23
榮昌	2.26	2.27	2.28	2.29	2.26~2.29
佳邦	1.86	1.81	1.76	1.80	1.76~1.86
謙裕	1.50	1.51	1.50	1.52	1.50~1.52
股價淨值比乘數區間(註)					2.38~2.47

註：考量避免受極端值影響，本案以可類比公司之簡單平均數作為乘數區間。

單位：新台幣元

項目	說明
乘數區間	2.38~2.47 倍
芮特 KY 公司 112/9/30 每股淨值	21.76
理論價格區間	51.79~53.75

(三) 非量化調整因素-溢價率

基於本案評價之目的，其收購價格應隱含溢酬，因此本案採自 109 年以來台灣透過股份轉換及反式三角合併下市案之溢價率，並以與案件最為攸關之公告日前一收盤價之股權溢價率作基礎，採用統計上常用之四分位數法，採股權溢價率之第一四分位數 6.57%為下限，第三四分

位數 21.35%為上限作為非量化調整之區間，其案件如附件二。

(四) 股權價值評估之彙總

依前述評價模式結果，由於芮特 KY 公司為證券櫃檯買賣中心之上櫃公司，具備客觀之公開市場交易價格可參考，因此以市價法為主要評估方法；其餘方法以係採用過去每股盈餘及每股淨值與可類比公司之財務乘數推估，因此給予可類比公司法較低權重以計算股權價值；並考量非量化調整之溢價率調整每股價格為之，本案芮特 KY 公司每股股權價格合理區間如下：

單位：新台幣元

評價方法	每股價格區間	權重	調整前理論 每股價格區間	溢價率 區間	調整後理論 每股價格區間
市價法	50.37~51.90	50%	49.55~51.24	6.57%~ 21.35%	52.80~62.18
可類比公司法- 本益比法	51.79~53.75	25%			
可類比公司法- 股價淨值比法	45.65~47.42	25%			

五、股權價格合理性意見結論

本會計師經考量可量化之財務數字及市場客觀資料，分別以市價法、可類比公司法之本益比法及股價淨值比法，並考量非量化調整之溢價率加以計算後，其評估計算結果，芮特 KY 公司股權之合理每股價格區間應介於新台幣 52.80 元~62.18 元；本合併案之合併對價為每股新台幣 53.80 元，其合併對價介於前述所評估之每股價格區間內，應屬允當合理。

附件一、評價之假設及限制條件

- 1.由於企業之內部與外部因素將重大影響其價值評估，因此本意見書中所揭露之資訊，對於價值結論相當重要且關係密切，本意見書並未隱瞞任何必要之資訊。
- 2.企業評價係基於所取得之資料，設定某些假設條件而出具報告，故不同評價人員所評估之結果，亦存在差異。本會計師係使用目前一般接受之評價方法及評價流程，對芮特 KY 公司股權之價值表示意見，惟本會計師未對交易價格提出任何保證。
- 3.本會計師主要業務並非提供法律專業之服務，因此任何將影響評價之法律訴訟，本會計師無法以專業律師之觀點來判斷。
- 4.本意見書僅供昇達公司基於本案之評價目的使用，非經本會計師書面同意，不得提供予其他第三者使用，亦不得作為其他用途，本會計師不對第三者負擔責任。
- 5.本會計師假設芮特 KY 公司所處政經環境、利率、匯率與相關法規無重大改變且產業發展符合預期，並未考慮非預期變化對芮特 KY 公司股權價值之影響。本意見書出具後，如實際情況變更，非經受任重新評估，本會計師將不再更新。
- 6.本會計師依據財團法人中華民國會計研究發展基金會發布之評價準則公報第十一號「企業之評價」第七條之規定，已針對芮特 KY 公司於公開市場可取得之資訊進行合理性評估，確認其來源之可靠性與適當性。惟基於所受委任範圍，本會計師並未對前述資訊依審計準則進行查核工作或依財團法人中華民國會計研究發展基金會發布之確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」執行確信程序，故對其正確性或允當性無法提供任何程度之確信。
- 7.本會計師假設芮特 KY 公司截至評價基準日無重大未決事項、訴訟(包括稅務及其他法律糾紛)及或有負債可能影響芮特 KY 公司股權價值之事項。

附件二、109 年以來台灣股份轉換暨反三角私有化案件

董事會 日期	標的公司	股票代碼	交易架構	收購價格 (A)	前一日收盤 價(元)(B)	溢價率 (A-B)/B
109/1/8	昂寶-KY	4947	反三角合併	230	219	5.02%
109/2/25	格威傳媒	8497	股份轉換	69	60.7	13.67%
109/2/27	台紙	1902	股份轉換	20.8	20.75	0.24%
109/6/11	康聯-KY	4144	反三角合併	27	22.8	18.42%
109/7/15	信昌化	4725	股份轉換	18	14.64	22.93%
109/8/13	鎧勝-KY	5264	反三角合併	87.5	75.9	15.28%
110/7/5	台微體	4152	股份轉換	100	83.5	19.76%
110/7/19	新揚科	3144	股份轉換	40	37	8.11%
110/7/21	紅馬-KY	2928	反三角合併	32	25.05	27.74%
110/11/26	金可-KY	8406	反三角合併	280	202	38.61%
110/12/21	龍燈-KY	4141	反三角合併	26.23	25.5	2.86%
111/3/9	富強	5102	股份轉換	24.67	20.7	19.18%
111/8/17	泰昇-KY	8480	反三角合併	85	63.6	33.65%
112/2/23	其祥-KY	1258	反三角合併	27	23.75	13.68%
112/10/27	捷必勝-KY	8418	反三角合併	9	8.77	2.62%
第一四分位數 溢價率下限						6.57%
第三四分位數 溢價率上限						21.35%

資料來源：本會計師整理。

附件三、專家簡歷

會計師簡歷

姓 名：邱繼盛

考試及格：

中華民國會計師高考及格

會計師公會企業評價專業訓練及格

開業證書字號：

金管證審字第 10200032833 號

學 歷：

國立成功大學統計學系畢業

東吳大學會計研究所畢業

國立台北大學法律研究所學分班結業

經 歷：

第一聯合會計師事務所

經、副理

致遠會計師事務所

資深經理

第一聯合會計師事務所

會計師

台北市會計學會

理事、專任講師

現 任：

國富浩華聯合會計師事務所

聯合執業會計師

昇達科技股份有限公司

「資金貸與及背書保證作業程序」修正條文對照表

修正後條文	現行條文	說明
第五條：資金貸與期限及計息方式 (一)與本公司有短期融通資金必要之公司或行號，每次資金貸與期限自放款日起，以不超過一年或一營業週期 (以較長者為準)為原則。與本公司有業務往來之公司或行號則不在此限。		
第七條：資金貸與及背書保證辦理及審查程序 7.展期 借款人於貸放案到期前，如有需要，應於借款到期日前申請展期續約，<u>並符合第五條第一項規定在排除短期融通資金情形之前提下</u>，本公司提報董事會決議通過後，重新辦理相關手續。	第七條：資金貸與及背書保證辦理及審查程序 7.展期 借款人於貸放案到期前，如有需要，應於借款到期日前申請展期續約，本公司提報董事會決議通過後，重新辦理相關手續。	明文將短期融通資金之對象排除於可申請展期程序之外，而酌作文字說明之調整。

肆、附錄

附錄一：昇達科技股份有限公司董事會議事規範

中華民國 111 年 11 月 09 日經董事會通過
中華民國 112 年 6 月 21 日經股東常會報告

- 第一條 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，爰依證券交易法（以下簡稱本法）第二十六條之三第八項規定訂定之。
- 第二條 本公司董事會之議事規範，除法令或章程另有規定者外，應依本規範之規定辦理。
- 第三條 本公司董事會每季召集乙次，召集時應載明事由，於七日前通知各董事，但遇有緊急情事時，得不經書面通知隨時召集之。
前項召集之通知，經相對人同意者，得以電子方式為之。
第七條第一項各款之事項，除有突發緊急情事或正當理由外，應在召集事由中列舉，不得以臨時動議提出。
- 第四條 本公司董事會指定辦理議事事務單位為管理部。議事單位應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。
董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。
- 第五條 董事會之召開，應於本公司所在地及辦公時間內為之。但為業務需要，得於其他便利董事出席且適合董事會召開之地點及時間為之。
- 第六條 定期性董事會之議事內容，至少包括下列事項：
一、報告事項：
（一）上次會議紀錄及執行情形。
（二）重要財務業務報告。
（三）內部稽核業務報告。
（四）其他重要報告事項。
二、討論事項：
（一）上次會議保留之討論事項。
（二）本次會議討論事項。
三、臨時動議。
- 第七條 公司對於下列事項應提董事會討論：
公司對於下列事項應提董事會討論：
一、公司之營運計畫。
二、年度財務報告及須經會計師查核簽證之第二季財務報告。
三、依本法第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。
四、依本法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
五、募集、發行或私募具有股權性質之有價證券。
六、董事會未設常務董事者，董事長之選任或解任。
七、財務、會計或內部稽核主管之任免。
八、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。
九、依本法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。
前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關

係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，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。

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。

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

第八條 本公司除前條第一項應提董事會討論事項外，董事會依法令或公司章程規定，授權董事長行使董事會職權之內容或事項如下：

一、召集董事會並執行其決議。

二、營運計劃之擬定。

三、與營業相關之章則及契約之審定。

四、與營業相關之財產購置及處份之核定。

五、與營業相關之人員調動及各部門員額之核定。

六、預算決算及營業報告書等草案之編審。

七、資本增減、盈餘分配或虧損彌補草案之研擬。

第九條 召開董事會時，應設簽名簿供出席董事簽到，並供查考。

董事應親自出席董事會，如不能親自出席，得依公司章程規定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，但應傳真簽到卡以代簽到。

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。

第二項代理人，以受一人之委託為限。

第十條 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者，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。

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。

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。

第十一條 董事會召開時，管理部應備妥相關資料供與會董事隨時查考。

董事會進行中，得視議案內容通知相關部門或子公司之人員列席會議，報告目前公司業務概況及答覆董事提問事項，以協助董事瞭解公司現況，作出適當決議。另亦得邀請會計師、律師或其他專業人士列席會議及說明，提供專家意見以供董事會參考。但討論及表決時應離席。

第十二條 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。但未有過半數之董事出席時，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，主席得依第三條第二項規定之程序重行召集，始得再行集會。

前項及第十七條第二項第二款所稱全體董事，以實際在任者計算之。

- 第十三條 本公司董事會應依會議通知所排定之議事程序進行，但經出席董事過半數同意者，得變更之。
非經出席董事過半數同意者，主席不得逕行宣布散會。
會議進行中，主席得酌定時間宣布休息或協商。
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，並準用前條第一項規定。
- 第十四條 主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。
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。
表決方式由主席就下列各款規定擇一行之，但出席董事有異議時，應徵求多數之意見決定之：
一、舉手表決或投票器表決。
二、唱名表決。
三、投票表決。
四、公司自行選用之表決。
議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。
表決之結果，應當場報告，並做成紀錄。
本條所稱出席董事不包括依第十六條所規定不得行使表決權之董事。
- 第十五條 議案之表決，除公司法及本公司章程另有規定外，以出席董事過半數之同意通過之。
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。
- 第十六條 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。
本公司董事會之決議，對依前項規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十條第二項規定辦理。
- 第十七條 董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：
一、會議屆次(或年次)及時間地點。
二、主席之姓名。
三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。
四、列席者之姓名及職稱。
五、紀錄之姓名。
六、報告事項。
七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第七條第五項規定出具之書面意見。
八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。

九、其他應記載事項。

董事會之議決事項，如有獨立董事有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於董事會之日起二日內於主管機關指定之資訊申報網站辦理公告申報。

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。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，於公司存續期間妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

第十八條

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。

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。

以視訊會議召開者，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。

第十九條

本議事規範經董事會決議通過後實施，修正時亦同。

第二十條

本議事規範自中華民國一〇一年十二月十九日施行。

本議事規範自中華民國一〇五年六月十四日施行。

本議事規範自中華民國一〇七年六月二十二日施行。

本議事規範自中華民國一一〇年七月九日施行。

本議事規範自中華民國一一二年六月二十一日施行。

附錄二：昇達科技股份有限公司股東會議事規則

中華民國111年3月24日經董事會通過
中華民國111年6月15日經股東常會通過施行

第一條 本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

第二條 本公司股東會除法令另有規定外，由董事會召集之。

股東常會之召集，應編製議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入主管機關指定申報網站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入主管機關指定申報網站公告方式為之。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

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

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

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

第三條 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第四條 股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

- 第五條 本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱為股東)簽到，或由出席股東繳交簽到卡以代簽到，出席股數依簽名簿或繳交之簽到卡計算之。
- 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。
- 股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。
- 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。
- 第六條 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，由董事長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。
- 董事會所召集之股東會，宜有董事會過半數之董事參與出席。股東會如由董事會以外之其他有召集權人召集者，其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。
- 本公司得指派所委任之律師、會計師或相關人員列席股東會。
- 第七條 股東會之開會過程應全程錄音或錄影，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。
- 第八條 股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。
- 已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。
- 惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。
- 延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議。
- 於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。
- 第九條 股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。
- 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。
- 前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣布散會。主席違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。
- 會議散會後，股東不得另推選主席於原址或另覓場所續行開會。
- 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決。並安排適足之投票時

間。

第十條 出席股東發言前，須先填具發言條載明發言要旨、股東戶號（或出席證編號）及戶名，由主席定其發言順序。

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十一條 股東會之出席及表決，應以股份為計算基準。

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

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

第十二條 本公司股東除法令另有規定外，每股有一表決權。

本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權。故本公司宜避免提出臨時動議及原議案之修正。前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

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

議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數。

議案經主席徵詢全體出席股東無異議者，視為通過，其效力與投票表決同；有異議者，應依前項規定採取投票方式表決。並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

- 第十三條 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事名單與其當選權數及落選董事名單及其獲得之選舉權數。
- 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。
- 第十四條 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。
- 本公司前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。
- 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。
- 前項決議方法，係經主席徵詢股東意見，股東對議案無異議者，應記載「經主席徵詢全體出席股東無異議通過」；惟股東對議案有異議時，應載明採票決方式及通過表決權數與權數比例。
- 第十五條 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。
- 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至主管機關指定申報網站。
- 第十六條 辦理股東會之會務人員應佩戴識別證或臂章。
- 主席得指揮糾察員或保全人員協助維持會場秩序。
- 糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。
- 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。
- 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。
- 第十七條 會議進行時，主席得酌定時間宣布休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。
- 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。
- 股東會得依公司法第一百八十二條之規定，決議在五日内延期或續行集會。
- 第十八條 本規則經股東會通過後施行，修正時亦同。

附錄三：昇達科技股份有限公司公司章程

第一章 總則

- 第一條：本公司依照公司法規定組織之，定名為昇達科技股份有限公司。
本公司英文名稱為Universal Microwave Technology, Inc.。
- 第二條：本公司所營事業如下：
1. CC01080電子零組件製造業。
2. F119010電子材料批發業。
3. CC01070無線通信機械器材製造業。
4. CA02990其他金屬製品製造業。
5. ZZ99999除許可業務外，得經營法令非禁止或限制之業務。
- 第三條：本公司如為他公司有限責任股東時，其所有投資總額不受公司法第十三條所規定不得超過實收股本百分之四十之限制。
- 第四條：本公司設總公司於基隆市，必要時經董事會之決議得在國內外設立分公司。
- 第五條：本公司之公告方式，依公司法第二十八條規定辦理。
- 第五條之一：本公司得依證券管理法令之規定，辦理對外保證或提供財產設定擔保。
- 第五條之二：本公司閒置資產之出租或處分或其他管理行為之事宜，由董事會全權處理之。

第二章 股份

- 第六條：本公司資本總額定為新台幣拾億元整，分為壹億股(含員工認股權憑證壹仟伍佰萬股)，每股金額新台幣壹拾元，擬授權董事會，分次發行。
- 第六條之一：本公司得經代表已發行股份總數過半數股東出席之股東會，及出席股東表決權三分之二以上之同意，以低於實際買回股份之平均價格轉讓庫藏股予員工，或以低於發行日收盤價之認股價格發行員工認股權憑證。發給對象包括符合董事會所訂條件之從屬公司員工。
- 第七條：本公司股票為記名式，由代表公司之董事簽名或蓋章，經依法簽證後發行之。本公司發行新股時得採免印製股票之股份登錄方式，應洽證券集中保管事業機構辦理，或得就每次發行總數合併印製，亦得依證券集中保管機構之請求，合併換發大面額證券，有關股票事務之處理，悉依公開發行股票公司股務處理準則及其他有關法令規定辦理。
- 第八條：股東名簿之記載變更，自股東常會開會前六十日內，股東臨時會開會前三十日內或公司決定分派股息及紅利或其他利益之基準日前五日內，不得為之。
本公司股票轉讓、過戶、繼承、贈與、設定質權、遺失及滅失等情事，悉依公司法及有關法令規定辦理。

第三章 股東會

- 第九條：股東會分常會及臨時會二種，公司召開股東會時，得採行以書面或電子方式行使其表決權，常會每年至少召集一次，於每會計年度終了後六個月內由董事會依法召開之，臨時會於必要時依法召集之。前項股東會除公司法另有規定外，均由董事會召集之。

- 第九條之一： 本公司召開股東會得以視訊會議或其他經中央主管機關公告的方式舉行。股東會開會時，如以視訊會議為之，其股東以視訊參與會議者，視為親自出席。
採行視訊股東會應符合之條件、作業程序及其他應遵行事項等相關規定，證券主管機關另有規定者從其規定。
- 第十條： 股東因故不能出席股東會時，得出具公司印發之委託書載明授權範圍，簽名蓋章委託代理人出席，其代理出席之規範依照公司法第一七七條規定辦理。
- 第十一條： 本公司股東除法令另有規定外，每股有一表決權。
- 第十二條： 股東會之決議除公司法另有規定外，應有代表已發行股份總數過半數之股東出席，以出席股東表決權過半數之同意行之。
- 第十二條之一： 本公司股東會之進行，依本公司股東會議事規則辦理之。
- 第十二條之二： 股東會之主席，除公司法另有規定者外，由董事長擔任之，因故需由他人代理時，依公司法之規定辦理。
- 第十二條之三： 本公司撤銷（停止）公開發行股票需經股東會決議通過，始生效力。

第四章

董事

- 第十三條： 本公司設董事七至九人，任期三年，由股東會就有行為能力之人選任之，得連選連任。本公司上述董事名額中，獨立董事人數不得少於三人，且不得少於董事席次五分之一。董事選舉採公司法第一百九十二條之一之候選人提名制度。董事候選人提名之受理方式及公告等相關事宜，悉依公司法、證券交易法相關法令規定辦理。
- 第十三條之一： 本公司依據證券交易法第十四條之四規定設置審計委員會，審計委員會應由全體獨立董事組成，審計委員會負責執行公司法、證券交易法、及其他法令規定監察人之職權，以及證券交易法規定審計委員會之職權。
- 第十四條： 董事會之決議，除公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之；董事會開會時，如以視訊會議為之，其董事以視訊參與會議者，視為親自出席。
- 第十五條： 董事會由董事組織之，由三分之二以上董事之出席，及出席董事過半數之同意，互推董事長及副董事長各一人，董事長對外代表公司。
- 第十六條： 董事長請假或因故不能行使職權時，其代理依公司法第二百零八條規定辦理。
董事應親自出席董事會，董事因故不能出席者，應依法出具委託書列舉召集事由之授權範圍委託其他董事代理出席，前項代理以一人委託為限。本公司之各項事務，除依法令、章程規定，應由股東會決議之事項外，均得由董事會決議行之。
- 第十六條之一： 董事會召集時應載明事由，於七日前書面通知各董事，但遇有緊急情事時，得隨時召集之。本公司董事會之召集得以書面、電子郵件(E-mail)或傳真方式通知各董事。
- 第十七條： （刪除）
- 第十八條： 本公司董事之報酬，不論公司營業盈虧，公司支給報酬，其報酬授權董事會依其對公司營運參予程度及貢獻之價值，參酌同業通常之水準議定

第十八條之一： 之。如公司有盈餘時，另依第二十一條之規定分配酬勞。
本公司得於董事任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，以降低並分散董事因違法行為而造成公司及股東重大損害之風險。

第五章

第十九條：

經理人

本公司得設置經理人，其委任、解任及報酬，依照公司法第二十九條規定辦理。

經理人為公司管理事務及簽名之權限存否及其範圍，由董事會另訂之。

第六章

第二十條：

會計

本公司應於每屆會計年度終了，由審計委員會同意並送董事會決議（一）財務報表，並由董事會造具（二）營業報告書（三）盈餘分派或虧損撥補之議案等表冊，於股東常會開會三十日前送交審計委員會查核後，由審計委員會出具上開（一）財務報表（二）營業報告書（三）盈餘分派或虧損撥補之議案等各項表冊之編製及查核報告，提交股東常會，請求承認。

第二十一條：

公司年度如有獲利（所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益），應提撥不低於百分之八為員工酬勞及不高於百分之三為董事酬勞。但公司尚有累積虧損（包括調整未分配盈餘金額）時，應預先保留彌補數額。

前項員工酬勞得以股票或現金為之，其發給對象得包括符合董事會所訂條件之從屬公司員工。前項董事酬勞僅得以現金為之。

前二項應由董事會決議行之，並報告股東會。

第二十一條之一：

本公司審計委員會設置前，監察人酬勞併同董事酬勞，以年度獲利之不高於百分之三分派，並準用本條之規定。

公司年度總決算如有本期稅後淨利，應先彌補累積虧損（包括調整未分配盈餘金額），依法提撥 10% 為法定盈餘公積；但法定盈餘公積累積已達本公司實收資本總額時，不在此限。次依法令或主管機關規定提撥或迴轉特別盈餘公積。嗣餘盈餘，連同期初未分配盈餘（包括調整未分配盈餘金額），由董事會擬具盈餘分配議案，授權董事會以三分之二以上董事之出席，及出席董事過半數之決議，將應分派股息及紅利或公司法第二百四十一條第一項規定之法定盈餘公積及資本公積之全部或一部，以發放現金之方式為之，並報告股東會；其以股票股利發放部分則需提請股東會決議分派。

本公司股利政策，係配合目前及未來之發展計畫、考量投資環境、資金需求及國內外競爭狀況，並兼顧股東利益等因素，每年就可供分配盈餘提撥不低於百分之十分配股東股息紅利，惟累積可供分配盈餘低於實收資本百分之十時，得不予分配；分配股東股息紅利時，得以現金或股票方式為之，其中現金股利不低於股利總額之百分之十。

第七章

第二十二條：

附則

（刪除）

第二十三條：

本章程如有未盡事宜悉遵照公司法及其他相關規定辦理。

第二十四條：

本章程訂立於中華民國八十八年八月二十三日，

第一次修正於民國八十九年七月二十一日，
第二次修正於民國九十年五月三十一日，
第三次修正於民國九十一年六月十日，
第四次修正於民國九十二年五月二十九日，
第五次修正於民國九十三年六月十八日，
第六次修正於民國九十四年五月三十一日，
第七次修正於民國九十五年六月九日，
第八次修正於民國九十五年十二月二十一日，
第九次修正於民國九十六年六月二十八日，
第十次修正於民國九十六年六月二十八日，
第十一次修正於民國九十七年六月六日，
第十二次修正於民國九十八年六月十日，
第十三次修正於民國九十九年六月十八日，
第十四次修正於民國一〇一年六月二十一日。
第十五次修正於民國一〇五年六月十四日。
第十六次修正於民國一〇八年六月二十一日。
第十七次修正於民國一一〇年六月二十四日。
第十八次修正於民國一一一年六月十五日。
第十九次修正於民國一一二年六月二十一日。

附錄四：董事持股情形

職 稱	姓 名	停止過戶日：113 年 4 月 21 日
		股 數
董事長	岑昕投資股份有限公司 代表人：陳淑敏	4,083,856
董 事	吳東義	403,132
董 事	品鑫投資股份有限公司 代表人：郭俊良	467,000
董 事	何冀瑞	903,109
獨立董事	陳興義	0
獨立董事	陳貫平	0
獨立董事	蔡志瑋	0
獨立董事	林淑鈴	0
董事合計股數		5,857,097
全體董事法定最低應持有股數		5,101,229

說明：

- 1.依「公開發行公司股東會議事手冊應行記載及遵行事項辦法」之規定辦理。
- 2.已發行總股數：63,765,362股。
- 3.本公司全體董事之持股情形，均已符合「公開發行公司董事、監察人股權成數及查核實施規則」所定成數標準。