

英屬開曼群島商康而富控股股份有限公司
公司治理實務守則
Corporate Governance Best Practice Principles

第一章總則

Chapter I General Provisions

第一條

本公司為建立良好之公司治理制度，參照臺灣證券交易所股份有限公司（以下簡稱證券交易所）及財團法人中華民國證券櫃檯買賣中心（以下簡稱櫃檯買賣中心）制定之「上市上櫃公司治理實務守則」，爰訂定本公司之公司治理實務守則，以資遵循。

Article 1

To establish a strong corporate governance system, the Company has formulated the Corporate Governance Best Practice Principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies established by the Taiwan Stock Exchange Corporation of the Republic of China (hereinafter referred to as “TWSE”) and Taipei Exchange (hereinafter referred to as “TPEX”).

第二條

本公司建立公司治理制度，除應遵守法令及章程之規定，暨與證券交易所或櫃檯買賣中心所簽訂之契約及相關規範事項外，應依下列原則為之：

- 一、建置有效的公司治理架構。
- 二、保障股東權益。
- 三、強化董事會職能。
- 四、發揮審計委員會功能。
- 五、尊重利害關係人權益。
- 六、提昇資訊透明度。

Article 2

When setting up a corporate governance system, in addition to complying with relevant laws, regulations, the Articles of Incorporation, contracts signed with the TWSE or TPEX, and other relevant regulations, the Company shall follow the following principles:

- I. Establish an effective corporate governance structure.
- II. Protect shareholders’ rights and interests.
- III. Strengthen the competencies of the Board of Directors.
- IV. Leverage the functions of the Audit Committee.
- V. Respect stakeholders’ rights and interests.
- VI. Enhance information transparency.

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第三條

本公司依「公開發行公司建立內部控制制度處理準則」之規定，考量本公司及子公司整體之營運活動，設計並確實執行內部控制制度，並隨時檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

內部控制制度之訂定或修正應經審計委員會全體成員二分之一以上同意，並提董事會決議。獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

本公司除應確實辦理內部控制制度之自行評估作業外，董事會及管理階層應至少每年檢討各部門自行評估結果及按季檢核稽核單位之稽核報告，審計委員會並應關注及監督之。本公司宜建立獨立董事、審計委員會與內部稽核主管間之溝通管道與機制。董事及審計委員會就內部控制制度缺失檢討應定期與內部稽核人員座談，並應作成紀錄，追蹤及落實改善，並提董事會報告。已依證券交易法設置審計委員會者，內部控制制度有效性之考核應經審計委員會全體成員二分之一以上同意，並提董事會決議。

本公司管理階層應重視內部稽核單位與人員，賦予充分權限，促其確實檢查、評估內部控制制度之缺失及衡量營運之效率，以確保該制度得以持續有效實施，並協助董事會及管理階層確實履行其責任，進而落實公司治理制度。

為落實內部控制制度，強化內部稽核人員代理人專業能力，以提昇及維持稽核品質及執行效果，本公司應設置內部稽核人員之職務代理人。

公開發行公司建立內部控制制度處理準則有關內部稽核人員應具備條件之規定，於前項職務代理人準用之。

Article 3

The Company shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system and conduct reviews of the system all the time, in order to ensure the continuous effectiveness of the design and implementation of the system in response to changes in the Company's internal and external environments.

The establishment or modification of the internal control system shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. Any objections or reservations expressed by independent directors shall be recorded in the Board meeting minutes.

The Company shall duly perform a self-assessment of its internal control system. The Board of Directors and the management team shall review the results of the self-assessments by each department at least annually and the reports submitted by the internal audit department on a quarterly basis. The Audit Committee shall also attend

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to and supervise such matters. The Company is advised to establish communication channels and mechanisms among independent directors, the Audit Committee, and the chief internal auditor. The directors and the Audit Committee shall hold regular discussions with internal auditors about the review of the defects in the internal control system, and shall keep records of the discussions and track and implement improvement measures, with a report submitted to the Board of Directors. Where an Audit Committee has been established in accordance with the Securities and Exchange Act, the assessment of the effectiveness of the internal control system shall be approved by at least one-half of all members of the Audit Committee and submitted to the Board of Directors for a resolution.

The Company's management shall attach great importance to the internal audit department and its personnel, fully empower them and urge them to duly perform audits, to evaluate the defects of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an ongoing basis and to assist the Board of Directors and the management team to duly perform their duties, thereby ensuring a sound corporate governance system

To duly implement the internal control system, strengthen the professional abilities of the internal auditors' substitutes, and improve and maintain the audit quality and effect, the Company shall designate personnel as the internal auditors' substitutes.

The rules of the criteria that the internal auditors shall meet under the Regulations Governing Establishment of Internal Control Systems by Public Companies shall apply mutatis mutandis to the substitutes in the preceding paragraph.

第二章 保障股東權益

Chapter II Protection of Shareholders' Rights and Interests

第一節 鼓勵股東參與公司治理

Section 1 Encouraging Shareholders to Participate in Corporate Governance

第四條

本公司執行公司治理制度以保障股東權益為最大目標，並公平對待所有股東。

本公司應建立能使股東對公司重大事項享有充分知悉、依法參與及決定等權利之公司治理制度。

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Article 4

The Company's corporate governance system shall be mainly designed to protect shareholders' rights and interests and treat all shareholders equally.

The Company shall establish a corporate governance system which ensures shareholders' rights to be fully informed of, participate in, and make decisions over the Company's important matters.

第五條

本公司應依照公司法及相關法令之規定召集股東會，並制定完備之議事規則，對於應經由股東會決議之事項，按議事規則確實執行。

本公司之股東會決議內容，應符合法令及公司章程規定。

Article 5

The Company shall convene a shareholders' meeting in accordance with the Company Act and relevant laws and regulations and formulate comprehensive rules of procedure for such meetings, while faithfully implementing resolutions adopted by the shareholders meetings in accordance with the rules of procedure for such meetings.

The resolutions adopted by shareholders' meetings shall be in compliance with laws, regulations, and the Articles of Incorporation.

第六條

本公司董事會應妥善安排股東會議題及程序，訂定股東提名董事及股東會提案之原則及作業流程，並對股東依法提出之議案為妥適處理；股東會開會應安排便利之開會地點並宜輔以視訊為之、預留充足之時間及派任適足適任人員辦理報到程序，對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；並應就各議題之進行酌予合理之討論時間，及給予股東適當之發言機會。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數董事及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

Article 6

The Company's Board of Directors shall properly arrange the agenda items and procedures for shareholders' meetings and formulate the principles and procedures for shareholders' nominations for directors and submissions of proposals. The Board shall also properly handle the proposals duly submitted by shareholders. A shareholders' meeting shall be held and is advised to be assisted by video conferencing at a convenient location, with sufficient time and sufficient numbers of suitable personnel assigned for the sign-in procedure. No arbitrary requirements shall be imposed on shareholders to provide additional documents beyond those showing eligibility to attend. Shareholders shall be granted reasonable time to deliberate each proposal and

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an appropriate opportunity to make statements.

For a shareholders' meeting called by the Board of Directors, it is advisable that the Chairman chair the meeting, that a majority of the directors and at least one representative of each functional committee attend in person. Attendance details shall be recorded in the minutes of the shareholders' meeting.

第七條

本公司鼓勵股東參與公司治理，並宜委任專業股務代辦機構辦理股東會事務，使股東會在合法、有效、安全之前提下召開。本公司應透過各種方式及途徑，並充分採用科技化之訊息揭露與投票方式，藉以提高股東出席股東會之比率，暨確保股東依法得於股東會行使其股東權。

本公司於股東會採電子投票時，宜避免提出臨時動議及原議案之修正。

本公司股東就股東會議案逐案進行投票表決，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證券交易所指定之網際網路資訊申報系統。

本公司如有發放股東會紀念品予股東時，不得有差別待遇或歧視之情形。

Article 7

The Company shall encourage its shareholders to actively participate in corporate governance. It is advisable that the Company engage a professional shareholders' services agency to handle shareholders' meeting matters, so that shareholders' meetings can proceed on a legal, effective, and secure basis. The Company shall seek all ways and means, including fully adopting technologies for information disclosure and voting, to increase shareholders' attendance at shareholders' meetings and ensure their exercise of rights at such meetings in accordance with laws.

The Company is advised to avoid raising extempore motion and amendments to original proposals at a shareholders' meeting when electronic voting is adopted at such a meeting.

The Company's shareholders shall vote on the proposals on the agenda of a shareholders' meeting on a case-by-case basis. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered on the online information reporting system designated by the TWSE.

The Company shall not treat differently or discriminate against shareholders when giving out small gifts at the shareholders' meeting.

第八條

本公司應依照公司法及相關法令規定，於股東會議事錄記載會議之年、月、日、場所、主席姓名及決議方法，並應記載議事經過之要領及其結果。董事之選

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舉，應載明採票決方式及當選董事之當選權數。

股東會議事錄在公司存續期間應永久妥善保存，並宜於本公司網站充分揭露。

Article 8

The Company, in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders' meeting minutes the date and place of the meeting, the name of the chair, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefor and the total number of votes won by each elected director.

The shareholders' meeting minutes shall be properly and permanently kept by the Company during its legal existence and is advised to be sufficiently disclosed on the Company's website.

第九條

股東會主席應充分知悉及遵守公司所訂議事規則，並維持議程順暢，不得恣意宣布散會。

為保障多數股東權益，遇有主席違反議事規則宣布散會之情事者，董事會其他成員宜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為主席，繼續開會。

Article 9

The chair of a shareholders' meeting shall be fully informed of and comply with the rules of procedure for the shareholders' meetings established by the Company and ensure the smooth progress of the proceedings of the meeting and may not adjourn the meetings at will.

To protect most shareholders' rights, if the chair declares a meeting adjourned in a manner in violation of the rules of procedure for shareholders meetings, it is advisable that the Board members other than the chair of the shareholders' meeting promptly assist the attending shareholders at the shareholders' meeting in electing a new chair to continue the meeting, by a resolution adopted by a majority of the votes represented by the shareholders attending said meeting in accordance with the legal procedures.

第十條

本公司應重視股東知的權利，並確實遵守資訊公開之相關規定，將公司財務、業務、內部人持股及公司治理情形，經常且即時利用公開資訊觀測站或公司設置

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之網站提供訊息予股東。

為平等對待股東，前項各類資訊之發布宜同步以英文揭露之。

為維護股東權益，落實股東平等對待，本公司應訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券，包括(但不限於)董事不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。本公司宜於股東常會報告董事領取之酬金，包含酬金政策、個別酬金之內容、數額及與績效評估結果之關聯性。

Article 10

The Company shall place high importance on the shareholders' right to know and prevent insider trading and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on its financial position, operations, insiders' shareholdings, and corporate governance status through the Market Observation Post System (MOPS) or the website established by the Company.

To treat all shareholders equally, it is advisable that the Company concurrently disclose the information under the preceding paragraph in English.

To protect its shareholders' rights and interests and ensure their equal treatment, the Company shall adopt internal rules prohibiting its insiders from trading securities using information not disclosed to the market, including but not limited to the rule that directors shall not trade their shares during the 30 days before the announcement of an annual financial report and the closed period of 15 days before the announcement of a quarterly financial report. It is advisable that the Company report the remuneration received by directors at the annual meeting of the shareholders, including the remuneration policy, the content and amount of individual directors' remuneration, and the relevance of the remuneration to the performance evaluation results.

第十一條

股東應有分享公司盈餘之權利。為確保股東之投資權益，股東會得依公司法第一百八十四條之規定查核董事會造具之表冊、審計委員會之報告，並決議盈餘分派或虧損撥補。股東會執行前揭查核時，得選任檢查人為之。

股東得依公司法第二百四十五條之規定聲請法院選派檢查人，檢查公司業務帳目及財產情形。

本公司之董事會、審計委員會及經理人對於前二項檢查人之查核作業應充分配合，不得有妨礙、拒絕或規避行為。

Article 11

The shareholders shall be entitled to profit distributed by the Company. To

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ensure shareholders' investment interests, a shareholders' meeting may, pursuant to Article 184 of the Company Act, examine the statements and documents prepared and submitted by the Board of Directors and the review report submitted by the Audit Committee, and vote on the earnings distribution or deficit compensation proposal. To proceed with the above examination process, the shareholders' meeting may appoint an inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector in examining the Company's accounting records and assets.

The Company's Board of Directors, Audit Committee, and managers shall fully cooperate with the examination conducted by the inspector in the aforesaid two paragraphs without any interference, rejection, or circumvention.

第十二條

本公司取得或處分資產、資金貸與及背書保證等重大財務業務行為，應依相關法令規定辦理，並訂定相關作業程序提報股東會通過，以維護股東權益。

本公司發生公開收購時，除應依相關法令規定辦理外，宜組成客觀獨立審議委員會審議收購價格及收購計畫之合理性等，並注意資訊公開規定。

本公司處理前項相關事宜之人員，應注意利益衝突及迴避情事。

Article 12

In entering into material financial and business transactions, such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, the Company shall proceed in accordance with the applicable laws and regulations and establish relevant operating procedures which shall be reported to and approved by the shareholders' meeting, to protect shareholders' rights and interests.

When the Company is involved in a public tender offer, in addition to proceeding in accordance with the applicable laws and regulations, it is advisable to form an objective and independent review committee to review the acquisition price and the reasonableness of the acquisition plan, while paying attention to the information disclosure regulations.

The relevant personnel handling the matters in the preceding paragraph shall pay attention to any conflicts of interest and the need for recusal.

第十三條

為確保股東權益，本公司宜有專責人員妥善處理股東建議、疑義及糾紛事項。

本公司之股東會、董事會決議違反法令或公司章程，或董事、經理人執行職務時違反法令或公司章程之規定，致股東權益受損者，公司對於股東依法提起訴訟

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訟情事，應妥適處理。

Article 13

To protect shareholders' rights and interests, it is advisable that the Company designate personnel exclusively dedicated to handling shareholders' proposals, questions, and disputes.

The Company shall properly deal with any legal action duly instituted by shareholders in which it is claimed that their rights and interests were damaged by a resolution adopted at a shareholders' meeting or a Board meeting in violation of applicable laws, regulations, or the Company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the Company's Articles of Incorporation by any directors or managers in performing their duties.

第二節 公司與關係企業間之公司治理關係

Section 2 Corporate Governance Relationships Between the Company and Its Affiliates

第十四條

本公司與關係企業間之人員、資產及財務之管理目標與權責應予明確化，並確實執行風險評估及建立適當之防火牆。

Article 14

The Company shall clearly identify the objectives and the division of responsibilities between it and its affiliates with respect to management of personnel, assets, and financial matters and shall properly carry out risk assessments and establish appropriate firewalls.

第十五條

本公司之經理人除法令另有規定外，不應與關係企業之經理人互為兼任。

本公司董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其許可。

Article 15

Unless otherwise provided by the laws and regulations, a manager at the Company shall not serve as a manager concurrently at any of its affiliates.

A director who engages in any transaction for himself or on behalf of another person within the scope of the Company's operations shall explain the major content of such actions to the shareholders' meeting and obtain its consent.

第十六條

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本公司應按照相關法令規範建立健全之財務、業務及會計之管理目標與制度，並應與關係企業就主要往來銀行、客戶及供應商妥適執行綜合之風險評估，實施必要之控管機制，以降低信用風險。

Article 16

The Company shall establish sound objectives and systems for management of finance, operations, and accounting in accordance with applicable laws and regulations. It shall further, together with its affiliates, properly conduct an overall risk assessment of major banks they deal with and customers and suppliers, and implement the necessary control mechanisms to reduce credit risk.

第十七條

本公司與關係企業間有業務往來者，應本於公平合理之原則，就相互間之財務業務相關作業訂定書面規範。對於簽約事項應明確訂定價格條件與支付方式，並杜絕非常規交易情事。

本公司與關係人及股東間之交易或簽約事項，亦應依照前項原則辦理，並嚴禁利益輸送情事。

Article 17

When the Company and its affiliates enter into inter-company business transactions, a written agreement governing the relevant financial and business operations between them shall be made in accordance with the principle of fair dealing and reasonableness. Price and payment terms shall be clearly stipulated when contracts are signed, and non-arm's length transactions shall be prohibited.

Transactions or contracts between the Company and related parties or shareholders shall also be handled in accordance with the principles under the preceding paragraph, and transfer of benefits is strictly prohibited.

第十八條

對本公司具控制能力之法人股東，應遵守下列事項：

- 一、對其他股東應負有誠信義務，不得直接或間接使公司為不合營業常規或其他不利益之經營。
- 二、其代表人應遵循本公司所訂定行使權利及參與議決之相關規範，於參加股東會時，本於誠信原則及所有股東最大利益，行使其投票權，並能善盡董事之忠實與注意義務。
- 三、對公司董事之提名，應遵循相關法令及公司章程規定辦理，不得逾越股東會、董事會之職權範圍。

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- 四、不得干預公司決策或妨礙經營活動。
- 五、不得以壟斷採購或封閉銷售管道等不公平競爭之方式限制或妨礙公司之生產經營。
- 六、對於因其當選董事而指派之法人代表，應符合公司所需之專業資格。

Article 18

A corporate shareholder having controlling power over the Company shall comply with the following provisions:

- I. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to conduct any business which is contrary to normal business practice or not profitable.
- II. Its representative shall follow the rules implemented by the Company with respect to the exercise of rights and participation of resolution, so that at a shareholders' meeting, the representative shall exercise their voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care as a director.
- III. It shall comply with relevant laws, regulations and the Articles of Incorporation in nominating directors and shall not act beyond the authority granted by the shareholders' meeting or the Board of Directors.
- IV. It shall not improperly intervene in the Company's decision-making process or interfere with corporate management activities.
- V. It shall not restrict or impede the Company's management or production by means of unfair competition, such as monopolizing corporate procurement or foreclosing sales channels.
- VI. The representative that is designated when a corporate shareholder has been elected as a director shall meet the Company's requirements for professional qualifications.

第十九條

本公司應隨時掌握持有股份比例較大以及可以實際控制公司之主要股東及主要股東之最終控制者名單。

本公司應定期揭露持有股份超過百分之十之股東有關質押、增加或減少公司股份，或發生其他可能引起股份變動之重要事項，俾其他股東進行監督。

第一項所稱主要股東，係指股權比例達百分之五以上或股權比例占前十名之股東，但本公司得依實際控制公司之持股情形，訂定較低之股份比例。

Article 19

The Company shall keep abreast of a register of major shareholders with

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relatively high shareholdings and controlling power at all times and those with ultimate control over such major shareholders.

The Company shall disclose periodically important information on its shareholders holding more than 10% of its issued shares relating to the pledge, increase or decrease of shareholdings, or other matters that may possibly trigger a change in their shareholdings, to allow other shareholders to supervise such matters.

The major shareholder indicated in the first paragraph refers to those who owns 5% or more of the Company's issued or whose shareholdings ranked among the top 10; however, the Company may set up a lower shareholding threshold according to the shareholding with a control over the Company.

第三章 強化董事會職能

Chapter III Enhancement of the Competencies of the Board of Directors

第一節 董事會結構

Section 1 Structure of the Board of Directors

第二十條

本公司之董事會應向股東會負責，本公司治理制度之各項作業與安排，應確保董事會依照法令、公司章程之規定或股東會決議行使職權。

本公司之董事會結構，應就公司經營發展規模及其主要股東持股情形，衡酌實務運作需要，決定公司章程所定之適當董事席次。

董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

- 一、基本條件與價值：性別、年齡、國籍及文化等，其中女性董事比率宜達董事席次三分之一。
- 二、專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經歷等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養。為達到公司治理之理想目標，董事會整體應具備之能力如下：

- 一、營運判斷能力。
- 二、會計及財務分析能力。
- 三、經營管理能力。
- 四、危機處理能力。
- 五、產業知識。
- 六、國際市場觀。

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七、領導能力。

八、決策能力。

Article 20

The Company's Board of Directors shall be responsible to shareholders. The operations and arrangements of the corporate governance system shall ensure that the Board of Directors perform its duties and powers in accordance with laws and regulations and the Articles of Incorporation or the resolutions adopted by the shareholders' meeting.

The structure of the Company's Board of Directors shall be based on the scale of the Company's business development, the shareholdings of its major shareholders, and the practical operational needs so as to determine an appropriate number of directors as stipulated in the Articles of Incorporation.

The composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that an appropriate policy on diversity based on the Company's business operations, operating models, and development needs be formulated and include, without being limited to, the following two general standards:

- I. Basic requirements and values: Gender, age, nationality, and culture, as well as the proportion of female directors advised to reach one-third of the number of total directors..
- II. Professional knowledge and skills: A professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

All members on the Board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:

- I. Ability to make operational judgments.
- II. Ability to perform accounting and financial analysis.
- III. Ability to conduct business management.
- IV. Ability to conduct crisis management.
- V. Knowledge of the industry.
- VI. An international market perspective.
- VII. Ability to lead.
- VIII. Ability to make decisions.

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第二十一條

本公司應制定公平、公正、公開之董事選任程序，並應依公司法之規定採用累積投票制度以充分反應股東意見。

本公司除經主管機關核准者外，董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

董事因故解任，致不足五人者，公司應於最近一次股東會補選之。董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

本公司董事會之全體董事合計持股比例應符合法令規定，各董事股份轉讓之限制、質權之設定或解除及變動情形均應依相關規定辦理，各項資訊並應充分揭露。

Article 21

The Company shall establish a fair, just, and open procedure for the election of directors and adopt a cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views.

Unless the competent authority otherwise grants an approval, a spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of the Company.

When the number of directors falls below five due to the discharge of a director for any reason, the Company shall hold a by-election for director(s) at the soonest shareholders' meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting within 60 days of the occurrence of that fact for a by-election for director(s).

The aggregate shareholdings of all of the directors of the Company shall be in compliance with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

第二十二條

本公司採候選人提名制度選舉董事，就股東、董事推薦之董事候選人之資格條件、學經歷背景及有無公司法第三十條所列各款情事等事項，進行事先審查，且不得任意增列其他資格條件之證明文件，並將審查結果提供股東參考，俾選出適任之董事。

Article 22

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The Company shall adopt a candidate nomination system for elections of directors and carefully review the qualifications of a nominated candidate and the existence of any other matters set forth in Article 30 of the Company Act, while shall not arbitrarily require additional supporting documents for other qualifications and shall submit the review results to shareholders as a reference in order to elect suitable directors.

第二十三條

本公司董事長及總經理之職責應明確劃分。

董事長及總經理不宜由同一人擔任。如董事長及總理由同一人或互為配偶或一等親屬擔任，則宜增加獨立董事席次。有設置功能性委員會必要者，應明確賦予其職責。

Article 23

The Company shall draw clear distinctions of the duties and responsibilities of the Chairman and the President.

It is inappropriate for the Chairman to also act as the President. If the Chairman and the President are served the same person or are spouses or relatives within the first degree of kinship, it is advisable to increase the number of independent directors. The Company with a functional committee shall clearly define the responsibilities and duties of the committee.

第二節 獨立董事制度

Section 2 Independent Director System

第二十四條

本公司應依章程規定設置三人以上之獨立董事，且獨立董事應達全體董事席次三分之一以上，且不宜少於董事席次三分之一，獨立董事連續任期不宜逾三屆。

獨立董事應具備專業知識，其持股及兼職應予限制，且於執行業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。

本公司獨立董事選舉應依公司法第一百九十二條之一規定採候選人提名制度，並載明於章程，股東應就獨立董事候選人名單選任之。獨立董事與非獨立董事應依公司法第一百九十八條規定一併進行選舉，分別計算當選名額。

本公司及集團企業與組織，與他公司及其集團企業與組織，有互相提名另一方之董事、監察人或經理人為獨立董事候選人者，本公司應於受理獨立董事候選人提名時揭露之，並說明該名獨立董事候選人之適任性。如當選為獨立董事者，應揭露其當選權數。

前項所稱集團企業與組織，其適用範圍及於本公司子公司、直接或間接捐助

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基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人。

獨立董事及非獨立董事於任職期間不得轉換其身分。

獨立董事因故解任，致人數不足第一項或章程規定者，應於最近一次股東會補選之。獨立董事均解任時，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

獨立董事之專業資格、持股與兼職限制、獨立性之認定、提名方式及其他應遵行事項之辦法等事項，應依證券交易法、公開發行公司獨立董事設置及應遵循事項辦法、證券交易所或櫃檯買賣中心相關規定辦理。

Article 24

The Company shall, in accordance with the Articles of Incorporation, appoint at least three independent directors, which shall reach one-third of the total number of directors and is advised to be not less than one-third of the total. Independent directors shall not serve the positions for more than three consecutive terms.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings and the positions held concurrently. Independent directors shall also maintain independence within the scope of their duties and may not have any direct or indirect interest in the Company.

The Company shall adopt a candidates nomination system for an election of independent directors in accordance with Article 192-1 of the Company Act, which shall be stated in the Articles of Incorporation. Shareholders shall elect independent directors them from the list of candidates for independent directors. Independent directors and general directors shall be elected together in accordance with Article 198 of the Company Act, and the number of elected ones shall be counted separately.

If the Company and its business group and organizations, and another company and its business group and organizations nominate for each other any director, supervisor, or manager as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, the Company shall disclose the number of votes cast in favor of the elected independent director.

The "business group and organizations" in the preceding paragraph comprise the subsidiaries of the Company, any foundation to which the Company's cumulative direct or indirect contribution of funds exceeds 50% of its endowment, and other institutions or juridical persons with the ultimate control over the Company.

Change of status between independent directors and general directors during their term of office is prohibited.

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If the independent directors are dismissed due to any reasons and the number of independent directors falls short of the number under paragraph 1 or the Articles of Incorporation, additional independent directors shall be elected through a by-election at the soonest shareholders' meeting. When all independent directors are dismissed, the Company shall convene an extraordinary shareholders' meeting for a by-election within 60 days from the date of the occurrence of the fact.

The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination, and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the TWSE or TPEX.

第二十五條

本公司應依證券交易法之規定，將下列事項提董事會決議通過；獨立董事如有反對意見或保留意見，應於董事會議事錄載明：

- 一、依證券交易法第十四條之一規定訂定或修正內部控制制度。
- 二、依證券交易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。
- 三、涉及董事或監察人自身利害關係之事項。
- 四、重大之資產或衍生性商品交易。
- 五、重大之資金貸與、背書或提供保證。
- 六、募集、發行或私募具有股權性質之有價證券。
- 七、簽證會計師之委任、解任或報酬。
- 八、財務、會計或內部稽核主管之任免。
- 九、其他經主管機關規定之重大事項。

Article 25

The Company shall submit the following matters to the Board of Directors for approval by resolution as provided in the Securities and Exchange Act. When an independent director has an objection or reservation, it shall be noted in the minutes of the Board meeting:

- I. Adoption or amendment to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- II. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets,

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derivatives trading, loans to others, or endorsements or guarantees for others.

- III. A matter involving the personal interest of a director or a supervisor.
- IV. A material asset or derivatives trading.
- V. A material monetary loan, endorsement, or provision of guarantee.
- VI. The offering, issuance, or private placement of any equity-type securities.
- VII. The hiring, discharge, or compensation of a CPA.
- VIII. The appointment or discharge of a financial or accounting officer, or chief internal auditor.

Any other material matter so required by the competent authority.

第二十六條

本公司應明定獨立董事之職責範疇及賦予行使職權之有關人力物力。公司或董事會其他成員，不得限制或妨礙獨立董事執行職務。

本公司應於章程或依股東會決議明訂董事之酬金，董事之酬金應充分反映個人表現及公司長期經營績效，並應綜合考量公司經營風險。對於獨立董事得酌訂與一般董事不同之合理酬金。

本公司以章程訂定、以股東會議決或依主管機關之命令另行提列特別盈餘公積者，其順序應於提列法定盈餘公積之後，分配董事監察人酬勞及員工酬勞之前，並應於章程訂定特別盈餘公積迴轉併入未分配盈餘時之盈餘分派方法。

Article 26

The Company shall stipulate the scope of duties of the independent directors and empower them with manpower and resources related to the exercise of their power. The Company or other Board members shall not restrict or interfere with the performance of duties by the independent directors.

The Company shall specify the remuneration of directors in the Articles of Incorporation or in accordance with a resolution adopted by the shareholders' meeting. The remuneration of directors shall fully reflect their personal performance and the Company's long-term business performance with the Company's business risks taken into account. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

If the Company has set aside a special reserve as stipulated in the Articles of Incorporation, resolved by the shareholders' meeting, or ordered by the competent authority, after the special reserve is set aside, the method of distribution of earnings when the special reserve is reversed and consolidated into undistributed earnings shall specified in the Articles of Incorporation before the remuneration is paid to directors, supervisors, and employees.

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第三節 審計委員會及其他功能性委員會

Section 3 Audit Committee and Other Functional Committees

第二十七條

本公司董事會為健全監督功能及強化管理機能，得考量董事會規模及獨立董事人數，設置各類功能性委員會。

功能性委員會應對董事會負責，並將所提議案交由董事會決議。但審計委員會依證券交易法第 14 條之 4 第 4 項規定行使監察人職權者，不在此限。

功能性委員會應訂定組織規程，經由董事會決議通過。組織規程之內容應包括委員會之人數、任期、職權事項、議事規則、行使職權時公司應提供之資源等事項。

Article 27

For the purpose of developing supervisory functions and strengthening management mechanisms, the Board of Directors, as per the Company's scale and the number of independent directors, may set up various functional committees.

Functional committees shall be responsible to the Board of Directors and submit their proposals to the Board of Directors for approval, provided that the performance of supervisor's duties by the Audit Committee pursuant to Article 14-4, paragraph 4 of the Securities and Exchange Act shall be excluded.

Functional committees shall adopt an organizational charter to be approved by the Board of Directors. The organizational charter shall contain the numbers, terms of office, and responsibilities of committee members, as well as the meeting rules and resources to be provided by the Company for exercise of power by such committees.

第二十八條

本公司董事會設置審計委員會，由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

證券交易法、公司法、其他法令及本守則對於監察人之規定，於審計委員會準用之。

下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用本守則第二十五條規定：

- 一、依證券交易法第十四條之一規定訂定或修正內部控制制度。
- 二、內部控制制度有效性之考核。
- 三、依證券交易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。
- 四、涉及董事自身利害關係之事項。

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- 五、重大之資產或衍生性商品交易。
- 六、重大之資金貸與、背書或提供保證。
- 七、募集、發行或私募具有股權性質之有價證券。
- 八、簽證會計師之委任、解任或報酬。
- 九、財務、會計或內部稽核主管之任免。
- 十、年度財務報告及半年度財務報告。
- 十一、其他公司或主管機關規定之重大事項。

審計委員會及其獨立董事成員職權之行使及相關事項，應依證券交易法、公開發行公司審計委員會行使職權辦法及證券交易所或櫃檯買賣中心規定辦理。

Article 28

The Company shall establish an Audit Committee. The Audit Committee shall be composed of all independent directors. It shall not be fewer than three members in number, one of whom shall be the convener and at least one of whom shall have accounting or financial expertise.

The Securities and Exchange Act, the Company Act, other laws and regulations, and these Principles regarding supervisors shall apply mutatis mutandis to the Audit Committee.

The matters below shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution, while the provisions of Article 25 of these Principles shall not apply:

- I. Adoption or amendment to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- II. Evaluation of the effectiveness of the internal control system.
- III. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, loans to others, or endorsements or guarantees for others.
- IV. A matter involving the personal interest of a director.
- V. A material asset or derivatives trading.
- VI. A material monetary loan, endorsement, or provision of guarantee.
- VII. The offering, issuance, or private placement of any equity-type securities.
- VIII. The hiring, discharge, or compensation of a CPA.
- IX. The appointment or discharge of a financial or accounting officer, or chief internal auditor.
- X. Annual financial reports and semi-annual financial reports.

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XI. Any other material matter so required by the Company or the competent authority.

The performance of duties by the Audit Committee and independent directors and relevant matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEX.

第二十九條

本公司應設置薪資報酬委員會；其成員專業資格、職權之行使、組織規程之訂定及相關事項應依「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」之規定辦理。

薪資報酬委員會應以善良管理人之注意，忠實履行下列職權，並將所提建議提交董事會討論：

一、訂定並定期檢討董事及經理人績效評估與薪資報酬之政策、制度、標準與結構。

二、定期評估並訂定董事及經理人之薪資報酬。

薪資報酬委員會履行前項職權時，應依下列原則為之：

一、董事及經理人之績效評估及薪資報酬應參考同業通常水準支給情形，並考量與個人表現、公司經營績效及未來風險之關連合理性。

二、不應引導董事及經理人為追求薪資報酬而從事逾越公司風險胃納之行為。

三、針對董事及高階經理人短期績效發放紅利之比例及部分變動薪資報酬支付時間應考量行業特性及公司業務性質予以決定。

Article 29

The Company shall establish a Remuneration Committee. The professional qualifications of its members, the performance of duties, the formulation of its organizational charter, and relevant matters shall be handled in accordance with the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.

The Remuneration Committee shall, with the duty of care as a good manager, faithfully perform the duties below and submit its suggestions to the Board of Directors for discussion:

I. Formulate and regularly review the policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managers.

II. Periodically evaluate and determine directors' and managers' salaries.

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When performing the duties in the preceding paragraph, the Remuneration Committee shall follow the following principles:

- I. The performance evaluation and remuneration of directors and managers shall be determined with reference to the general salary standard in the industry, with the reasonableness of the relevance of the remuneration to their personal performance, business performance, and future risks.
- II. Directors and managers shall not be led to engage in behavior outside the Company's risk appetite in pursuit of remuneration.

The percentage of earnings for dividends paid to directors and senior managers for their short-term performance and the timing of payment of some variable salaries shall be determined as per industry characteristics and the nature of the Company's business.

第三十條

本公司宜設置匿名之內部吹哨管道，並建立吹哨者保護制度；其受理單位應具有獨立性，對吹哨者提供之檔案予以加密保護，妥適限制存取權限，並訂定內部作業程序及納入內部控制制度控管。

Article 30

The Company is advised to set up an anonymous internal whistleblower channel and establish a whistleblower protection system; the unit responsible for accepting such reports shall be independent, encrypt and protect the files provided by whistleblowers, properly restrict access rights, as well as formulate internal operating procedures and incorporate them into the internal control system.

第三十一條

為提升財務報告品質，本公司應設置會計主管之職務代理人。

前項會計主管之代理人應比照會計主管每年持續進修，以強化會計主管代理人專業能力。

編製財務報告相關會計人員每年亦應進修專業相關課程六小時以上，其進修方式得參加公司內部教育訓練或會計主管進修機構所舉辦專業課程。

本公司應選擇專業、負責且具獨立性之簽證會計師，定期對公司之財務狀況及內部控制實施查核。公司針對會計師於查核過程中適時發現及揭露之異常或缺失事項，及所提具體改善或防弊意見，應確實檢討改進，並宜建立獨立董事或審計委員會與簽證會計師之溝通管道或機制，並訂定內部作業程序及納入內部控制制度控管。

本公司應定期（至少一年一次）評估聘任會計師之獨立性及適任性。對連續七年未更換會計師或其受有處分或有損及獨立性之情事者，應評估有無更換會計

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師之必要，並就評估結果提報董事會。

Article 31

To improve the quality of its financial reports, the Company shall designate a substitute for the managerial officer of accounting.

To enhance the professional abilities of the substitute for the managerial officer of accounting in the preceding paragraph, the substitute's continuing education shall proceed following the schedule of the managerial officer of accounting.

Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for six hours or more per year. Such courses may be the Company's internal training or professional courses offered by professional development institutions for the managerial officer of accounting.

The Company shall select a professional, responsible, and independent CPA to perform regular audits of the Company's financial position and internal control measures. With regard to any irregularity or defects discovered and disclosed in a timely manner by the CPA during the audit, and concrete measures for improvement or fraud prevention suggested by the CPA, the Company shall faithfully implement improvement measures. It is advisable that the Company establish channels and mechanisms of communication between the independent directors, members of the Audit Committee, and the CPA, establish procedures for that purpose, and incorporate them into the Company's internal control system for management purposes.

The Company shall evaluate the independence and suitability of the CPA engaged by the Company regularly (at least once a year). In the event that the Company engages the same CPA without replacement for seven years in a row, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the Company shall evaluate the necessity of replacing the CPA and submit its conclusion to the Board of Directors.

第三十二條

本公司宜委任專業適任之律師，提供公司適當之法律諮詢服務，或協助董事會及管理階層提昇其法律素養，避免公司及相關人員觸犯法令，促使公司治理作業在相關法律架構及法定程序下運作。

遇有董事或管理階層依法執行業務涉有訴訟或與股東之間發生糾紛情事者，公司應視狀況委請律師予以協助。

審計委員會或其獨立董事成員得代表公司委任律師、會計師或其他專業人員就行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔之。

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Article 32

It is advisable that the Company engage a professional and competent attorney to provide adequate legal consultation services to the Company, or to assist the directors and the management in improving their knowledge of the law, to prevent any infraction of laws or regulations by the Company or its staff and ensure that corporate governance operates pursuant to the relevant legal framework and the prescribed procedures.

When, as a result of performing their lawful duties, directors or the management team is involved in litigation or a dispute with shareholders, the Company shall retain an attorney to provide assistance as circumstances require.

The Audit Committee or an independent director may retain an attorney, CPA, or other professionals on behalf of the Company to perform a necessary audit or provide consultation on matters in relation to the performance of their duties, at the expense of the Company.

第四節 董事會議事規則及決策程序

Section 4 Rules of Procedure for Board Meetings and Decision-Making

第三十三條

本公司董事會應每季至少召開一次，遇有緊急情事時並得隨時召集之。董事會之召集，應載明召集事由，於7日前通知各董事，並提供足夠之會議資料，於召集通知時一併寄送。會議資料如有不足，董事有權請求補足或經董事會決議後延期審議。

本公司應訂定董事會議事規範；其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵行事項之辦法，應依公開發行公司董事會議事辦法辦理。

Article 33

The Board of Directors shall meet at least once every quarter or convene at any time in case of emergency. To convene a Board meeting, a meeting notice that shall specify the purposes of the meeting shall be sent to each director no later than seven days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the Board of Directors.

The Company shall adopt rules of procedure for Board meetings in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public

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Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

第三十四條

董事應秉持高度之自律，對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

董事自行迴避事項，應明訂於董事會議事規範。

Article 34

Directors shall exercise a high degree of self-discipline. If a director or a juridical person represented by the director has personal interest involved with respect to any proposal for a Board meeting, the director shall state the important aspects of the personal interest at the meeting. When the personal interest is likely to prejudice the Company's interests, the director may be recused from the discussion or voting on that proposal. The director also may not exercise voting rights on behalf of another director regarding that proposal.

Matters requiring a director's voluntary recusal shall be clearly set forth in the rules of procedure for Board meetings.

第三十五條

對於證券交易法第十四條之三應提董事會之事項，獨立董事應親自出席，不得委由非獨立董事代理。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。

董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起次一營業日交易時間開始前，於公開資訊觀測站辦理公告申報：

- 一、獨立董事有反對或保留意見且有紀錄或書面聲明。
- 二、設置審計委員會之公司，未經審計委員會通過之事項，如經全體董事三分之二以上同意。

董事會進行中得視議案內容通知相關部門非擔任董事之經理人員列席會議，報告目前公司業務概況及答覆董事提問事項。必要時，亦得邀請會計師、律師或其他專業人士列席會議，以協助董事瞭解公司現況，作出適當決議，但討論及表決時應離席。

Article 35

When a Board meeting is convened to consider any matter submitted to it

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pursuant to Article 14-3 of the Securities and Exchange Act, independent directors shall attend the Board meeting in person and may not be represented by a non-independent director as a proxy. When an independent director expresses objection or reservation, it shall be noted in the Board meeting minutes. If the independent directors cannot attend the Board meeting in person to voice their objection or reservation, they should provide a written opinion before the Board meeting unless there are justifiable reasons for the inability to do so, and the opinion shall be noted in the Board meeting minutes.

In any of the following circumstances, decisions made by the Board of Directors shall be noted in the meeting minutes and publicly announced and declared on the MOPS before the beginning of trading hours on the following business day after the date of the Board meeting:

- I. An independent director expresses objection or reservation which is on record or stated in a written statement.
- II. The matter was not approved by the Audit Committee where the Company has set up an Audit Committee but approved by more than two-thirds of all directors.

During a Board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, attend the meeting in a non-voting capacity, report on the current business conditions, and respond to questions raised by the directors. Where necessary, a CPA, attorney, or other professionals may be invited to attend the meeting in a non-voting capacity to assist the directors in understanding the Company's conditions for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting during deliberation or voting.

第三十六條

本公司董事會之議事人員應確實依相關規定詳實記錄會議報告及各議案之議事摘要、決議方法與結果。

董事會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，董事會簽到簿為議事錄之一部分，並應列入公司重要檔案，在公司存續期間永久妥善保存。

議事錄之製作、分發及保存，得以電子方式為之。

董事會之開會過程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，不適用前項之規定。

以視訊會議召開董事會者，其會議錄音、錄影資料為議事錄之一部分，應永

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久保存。

董事會之決議違反法令、章程或股東會決議，致公司受損害時，經表示異議之董事，有紀錄或書面聲明可證者，免其賠償之責任。

Article 36

The Company's personnel in charge of Board meetings shall collect and correctly record the meeting minutes in detail as well as a summary, the method of resolution, and voting results of all the proposals submitted to the Board meeting in accordance with relevant regulations.

The Board meeting minutes shall be signed by the chair and the minute taker and sent to each director within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, listed as important corporate records, and kept property and permanently during the existence of the Company.

Meeting minutes may be produced, distributed, and preserved by electronic means.

The Company shall make audio or video recording of the entire proceedings of a Board meeting and preserve the recordings for at least five years in electronic form.

If before the end of the preservation period referred to in the preceding paragraph, a lawsuit arises with respect to a resolution by a Board meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a Board meeting is held by video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

When a resolution by the Board of Directors violates laws, regulations, the Articles of Incorporation, or resolutions adopted at the shareholders' meeting, thus causing a damage to the Company, directors who expressed objection, which can be proven by minutes or written statements, will not be liable for damages.

第三十七條

本公司對於下列事項應提董事會討論：

- 一、公司之營運計畫。
- 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。
- 三、依證券交易法第十四條之一規定訂定或修正內部控制制度。
- 四、依證券交易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。

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- 五、募集、發行或私募具有股權性質之有價證券。
- 六、經理人之績效考核及酬金標準。
- 七、董事之酬金結構與制度。
- 八、財務、會計或內部稽核主管之任免。
- 九、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。
- 十、依證券交易法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。

除前項應提董事會討論事項外，在董事會休會期間，董事會依法令或公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體明確，不得概括授權。

Article 37

The Company shall submit the following matters to the Board of Directors for discussion:

- I. The Company's business plans.
- II. Annual financial reports and semi-annual financial reports, with the exception of semi-annual financial reports which need not be CPA audited and attested under relevant laws and regulations.
- III. Adoption or amendment to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- IV. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, loans to others, or endorsements or guarantees for others.
- V. The offering, issuance, or private placement of any equity-type securities.
- VI. The performance assessment and the standard of remuneration of the managerial officers.
- VII. The structure and system of director's remuneration.
- VIII. The appointment or discharge of a financial or accounting officer, or chief internal auditor.
- IX. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation for disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive ratification.
- X. Any matter required by Article 14-3 of the Securities and Exchange Act or

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any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or to be approved by the Board of Directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the Board of Directors for discussion under the preceding paragraph, when the Board of Directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or the Articles of Incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.

第三十八條

本公司應將董事會之決議辦理事項明確交付適當之執行單位或人員，要求依計畫時程及目標執行，同時列入追蹤管理，確實考核其執行情形。

董事會應充分掌握執行進度，並於下次會議進行報告，俾董事會之經營決策得以落實。

Article 38

The Company shall ask the appropriate execution unit or personnel to execute matters pursuant to the Board of Directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation.

The Board of Directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the Board's management decisions.

第五節 董事之忠實注意義務與責任

Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors

第三十九條

董事會成員應忠實執行業務及盡善良管理人之注意義務，並以高度自律及審慎之態度行使職權，對於公司業務之執行，除依法律或公司章程規定應由股東會決議之事項外，應確實依董事會決議為之。

董事會決議涉及公司之經營發展與重大決策方向者，須審慎考量，並不得影響公司治理之推動與運作。

獨立董事應按照相關法令及公司章程之要求執行職務，以維護公司及股東權益。

本公司宜訂定董事會績效評估辦法及程序，每年定期就董事會、功能性委員會及個別董事依自我評量、同儕評鑑、委任外部專業機構或其他適當方式進行績效評估；對董事會（功能性委員會）績效之評估內容宜包含下列構面，並考量公司需求訂定適合之評估指標：

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- 一、對公司營運之參與程度。
- 二、提升董事會決策品質。
- 三、董事會組成與結構。
- 四、董事之選任及持續進修。
- 五、內部控制。

對董事成員（自我或同儕）績效之評估內容宜包含下列構面，並考量公司需求適當調整：

- 一、公司目標與任務之掌握。
- 二、董事職責認知。
- 三、對公司營運之參與程度。
- 四、內部關係經營與溝通。
- 五、董事之專業及持續進修。
- 六、內部控制。

本公司董事會應依據績效評估之結果，考量調整董事會成員組成。

Article 39

Board members shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the Company's business, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise stipulated in law or the Articles of Incorporation or approved by shareholders' meetings, they shall ensure that all matters are handled according to the resolutions by the Board of Directors.

If a resolution by the Board of Directors involve the Company's business development and major decision-making directions, it shall be carefully considered and must not affect the promotion and operation of corporate governance.

Independent directors shall perform their duties in accordance with the requirements of relevant laws and the Company's Articles of Incorporation to safeguard the Company's and shareholders' rights and interests.

The Company is advised to formulate regulations on and procedures for the performance evaluation of the Board of Directors and conduct evaluations of the performance of the Board of Directors, functional committees, and individual directors on a regular basis every year in the forms of self-evaluation, peer evaluation, evaluation by external professional organizations, or other appropriate methods. The content of the performance evaluation of the Board of Directors (functional committees) shall include the following aspects, and suitable evaluation indicators shall be formulated as per the Company's needs:

- I. The degree of participation in the Company's operations.

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- II. Improvement in the quality of decision making by the Board of Director.
- III. The composition and structure of the Board of Director.
- IV. The election of the directors and their continuing professional education.
- V. Internal controls.

The performance evaluation of Board members (self-evaluation or peer evaluation) shall include the following aspects, with appropriate adjustments made on the basis of the Company's needs:

- I. Keeping abreast of the Company's goals and tasks.
- II. Understanding of directors' duties.
- III. The degree of participation in the Company's operations.
- IV. Internal relationship management and communication.
- V. Director's professional training and continuing education.
- VI. Internal control.

The Board of Directors shall consider and adjust the composition of the Board of Directors based on the results of the performance evaluation.

第四十條

本公司宜建立管理階層之繼任計畫，並由董事會定期評估該計畫之發展與執行，以確保永續經營。

Article 40

The Company is advised to formulate a management succession plan, and the Board of Directors may regularly evaluate the development and implementation of the plan to ensure sustainable development.

第四十一條

董事會決議如違反法令、公司章程，經繼續一年以上持股之股東或獨立董事請求董事會停止其執行決議行為事項者，董事會成員應儘速妥適處理或停止執行相關決議。

董事會成員發現公司有受重大損害之虞時，應依前項規定辦理，並立即向審計委員會或審計委員會之獨立董事成員報告。

Article 41

If a resolution by the Board of Directors violates laws, regulations, or the Articles of Incorporation, then at the request of shareholders holding the Company's shares continuously for a year or an independent director, Board members shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.

Upon discovering a likelihood that the Company may suffer a significant damage, the

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Board members shall immediately report to the Audit Committee or an independent director as a member of the Audit Committee in accordance with the foregoing paragraph.

第四十二條

本公司得依公司章程或股東會決議，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錯誤或疏失行為而造成公司及股東重大損害之風險。

Article 42

The Company may purchase directors liability insurance with respect to liabilities resulting from performing their duties during their terms of office so as to reduce and diversify the risk of significant damage to the Company and shareholders arising from any wrongdoings or negligence as a director.

第四十三條

董事會成員宜於新任時或任期中持續參加上市上櫃公司董事、監察人進修推行要點所指定機構舉辦涵蓋公司治理主題相關之財務、風險管理、業務、商務、會計、法律或企業社會責任等進修課程，並責成各階層員工加強專業及法律知識。

Article 43

Board members are advised to participate in training courses on finance, risk management, business, commerce, accounting, law, or corporate social responsibility offered by institutions designated in the Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies, which cover subjects relating to corporate governance, upon becoming directors and throughout their terms of office. They shall also ensure that Company's employees at all levels will enhance their professionalism and knowledge of the law.

第四章 尊重利害關係人權益

Chapter IV Respecting Stakeholders' Rights

第四十四條

本公司應與往來銀行及其他債權人、員工、消費者、供應商、社區或公司之利益相關者，保持暢通之溝通管道，並尊重、維護其應有之合法權益，且宜於公司網站設置利害關係人專區。

本公司發生管理階層收購時，應注意嗣後公司財務結構之健全性。

當利害關係人之合法權益受到侵害時，公司應秉誠信原則妥適處理。

Article 44

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The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the Company, respect and safeguard their legal rights and interests, and is advised to set up a stakeholders section on its website.

When a management buyout occurs in the Company, attention shall be paid to the soundness of the Company's financial structure after the buyout.

When any of a stakeholder's legal rights or interests is harmed, the Company shall handle the matter in a proper manner and in good faith.

第四十五條

本公司對於往來銀行及其他債權人，應提供充足之資訊，以便其對公司之經營及財務狀況，作出判斷及進行決策。當其合法權益受到侵害時，公司應正面回應，並以勇於負責之態度，讓債權人有適當途徑獲得救濟。

Article 45

The Company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of its operational and financial position and decision-making process. When any of their legal rights or interest is harmed, the Company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

第四十六條

本公司應建立員工溝通管道，鼓勵員工與管理階層、董事直接進行溝通，適度反映員工對公司經營及財務狀況或涉及員工利益重大決策之意見。

Article 46

The Company shall establish channels of communication with employees and encourage them to communicate directly with the management or directors so as to reflect their opinions about the Company's business management, financial position, and material decisions concerning employees' interests.

第四十七條

本公司在保持正常經營發展以及實現股東利益最大化之同時，應關注消費者權益、社區環保及公益等問題，並重視公司之社會責任。

Article 47

In developing its normal business and maximizing the shareholders' interest, the Company shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall attach great importance to the Company's social responsibility.

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第五章 提升資訊透明度

Chapter V Improving Information Transparency

第一節 強化資訊揭露

Section 1 Enhancing Information Disclosure

第四十八條

本公司應確實依照相關法令、證券交易所或櫃檯買賣中心之規定，忠實履行資訊公開之義務。本公司應建立公開資訊之網路申報作業系統，指定專人負責公司資訊之蒐集及揭露工作，並建立發言人制度，以確保可能影響股東及利害關係人決策之資訊，能夠及時允當揭露。

Article 48

The Company shall perform its obligations to disclose information faithfully in accordance with the relevant laws and the TWSE or TPEX rules. The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for collecting and disclosing the information, and establish a spokesperson system to ensure the proper and timely disclosure of information about policies that may affect shareholders' and stakeholders' decisions.

第四十九條

為提高重大訊息公開之正確性及時效性，本公司應選派全盤瞭解公司各項財務、業務或能協調各部門提供相關資料，並能單獨代表公司對外發言者，擔任公司發言人及代理發言人。

本公司應設有一人以上之代理發言人，且任一代理發言人於發言人未能執行其發言職務時，應能單獨代理發言人對外發言，但應確認代理順序，以免發生混淆情形。

為落實發言人制度，本公司應明訂統一發言程序，並要求管理階層與員工保守財務業務機密，不得擅自任意散布訊息。

遇有發言人或代理發言人異動時，應即辦理資訊公開。

Article 49

To enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the Company's financial position and business conditions and who are capable of coordinating the collection of relevant information among departments and representing the Company in making statements independently.

The Company shall appoint one or more acting spokespersons who shall

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represent the Company, when the spokesperson cannot perform their duties, in making statements independently, provided that the order of delegation of authority is established to avoid any confusion.

To implement the spokesperson system, the Company shall standardize the process of making external statements and require the management and employees to maintain the confidentiality of financial and trade secrets, while prohibiting them from disclosing any such information at will.

The Company shall disclose the relevant information immediately whenever there is any change to the spokesperson or acting spokesperson.

第五十條

本公司應運用網際網路之便捷性架設網站，建置公司財務業務相關資訊及公司治理資訊，以利股東及利害關係人等參考，並宜提供英文版財務、公司治理或其他相關資訊。

前項網站應設有專人負責維護，所列資料應詳實正確並即時更新，以避免有誤導之虞。

Article 50

To keep shareholders and stakeholders fully informed, the Company shall set up a website on the Internet containing the information regarding the Company's finance, operations, and corporate governance. It is also advisable for the Company to furnish the financial, corporate governance, and other relevant information in English.

To avoid misleading information, the aforesaid website shall be maintained by dedicated personnel, and the information thereon shall be accurate, detailed, and updated on a timely basis.

第五十一條

本公司召開法人說明會，應依證券交易所或櫃檯買賣中心之規定辦理，並應以錄音或錄影方式保存。法人說明會之財務、業務資訊應依證券交易所或櫃檯買賣中心之規定輸入其指定之網際網路資訊申報系統，並透過公司網站或其他適當管道提供查詢。

Article 51

The Company shall hold an investor conference in compliance with the regulations of the TWSE and TPEX and keep an audio or video record of the conference. The financial and business information disclosed at the investor conference shall be disclosed on the online information reporting system designated by the TWSE or TPEX and be available for inquiry on the Company's website or other appropriate channels.

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第二節 公司治理資訊揭露

Section 2 Disclosure of Information on Corporate Governance

第五十二條

本公司網站應設置專區，揭露下列公司治理相關資訊，並持續更新：

- 一、董事會：如董事會成員簡歷及其權責、董事會成員多元化政策及落實情形。
- 二、功能性委員會：如各功能性委員會成員簡歷及其權責。
- 三、公司治理相關規章：如公司章程、董事會議事辦法及功能性委員會組織規程等公司治理相關規章。
- 四、與公司治理相關之重要資訊：如設置公司治理主管資訊等。

Article 52

The Company shall set up a section on its official website continue to update the relevant information on corporate governance:

- I. Board of Directors: Such as the resumes of Board members and their powers and responsibilities, the Board diversity policy, and the implementation thereof.
- II. Functional committees: Such as the resumes of the members of each functional committee and their powers and responsibilities.
- III. Regulations on corporate governance: Such as the Company's Articles of Incorporation, the Rules of the Procedure for Board of Directors Meetings, the charters of functional committees, and other relevant corporate governance regulations.
- IV. Important information on corporate governance: Such as information on the appoint of a corporate governance officer.

第六章 附則

Chapter VI Supplementary Provisions

第五十三條

本公司應隨時注意國內與國際公司治理制度之發展，據以檢討改進公司所建置之公司治理制度，以提昇公司治理成效。

Article 53

The Company shall at all times monitor domestic and international development of corporate governance as a basis for review of and improvement to the Company's corporate governance mechanisms, to enhance their effectiveness.

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本公司治理實務守則經董事會通過後施行，並於公開資訊觀測站揭露之，修正時亦同。

Article 54

The Corporate Governance Best Practice Principles and any amendments thereto shall be implemented after being approved by the Board of Directors and disclosed on the MOPS.