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A.0	2015/05/06	--	--	新制訂 New	林裕府 Yu-Fu Lin

**第一條 本規範訂定依據****Basis for Adoption of The Rules**

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「公開發行公司董事會議事辦法」第二條訂定本規範，以資遵循。

To establish for the Board of Directors (“BOD”) of GEM Services, Inc. (“GEM”) a strong governance system, to equip the BOD with sound supervisory functions, and to strengthen management capabilities, these Rules and Procedures for Board of Directors Meetings (“Rules”) are adopted pursuant to Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

第二條 本規範之範圍**Scope of The Rules**

本規範用以規範董事會主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，董事會進行應依本規範之規定辦理。

The Rules are intended to govern the BOD meetings’ main agenda coverage, working procedures, required content of meeting minutes, public disclosure, and other compliance requirements. The BOD meeting shall be conducted in accordance with the Rules.

第三條 董事會召集及會議通知**Convening and Notice of the BOD Meetings**

董事會應至少每季召集一次。

The BOD meetings shall be held at least quarterly.

董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。前項召集之通知，經相對人同意者，得以電子方式為之。

A notice with reasons for convening a BOD meeting shall be delivered to each director at least 7 days prior to the meeting. In case of emergency, however, a BOD meeting can be called on shorter notice. The notice can be delivered by means of electronic transmission with the prior consent of the directors.

本規範第十二條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。

Any matter set forth under Article 12, paragraph 1 of the Rules shall be specified in the notice of the meeting and shall not be raised by an extraordinary motion, with the exceptions of emergency or for a legitimate reason.

第四條 會議通知及會議資料**Meeting Notification and Meeting Materials**

董事會指定之議事事務單位為秘書處。

The designated unit for handling BOD meeting matters shall be the Secretariat.

議事事務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。

The designated unit shall draft meeting agenda, prepare sufficient meeting materials, and deliver them together with the notice. If a director is of the opinion that the meeting materials are insufficient, the director may request supplemental information. If a director is of the opinion that materials concerning any proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the BOD.

第五條 召開董事會時，應設簽名簿供出席董事簽到，以供查考。

An attendance book shall be prepared for sign-in by attending directors, which shall be made available for future references.

董事應親自出席董事會，如不能親自出席，得依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。

Directors shall attend BOD meetings in person. A director unable to attend in person may appoint another director to attend the meeting in his or her place in accordance with the Memorandum and Articles of Association (“MAA”). Attendance by videoconference shall be deemed as attendance in person.

董事委託其他董事代理出席董事會時，應每次出具委託書，並列舉召集事由之授權範圍。A director appointing another director to attend in his place shall in each instance issue a proxy form stating the scope of authorization on each agenda of the BOD meeting.

董事代理其他董事出席，以受一其他董事之委託為限。

An attending director could be the proxy of only one non-attending director.

第六條 董事會召開之地點與時間，應於本公司所在地及辦公時間，或便於董事出席且適合董事會召開之地點及時間為之。

A BOD meeting shall be held at the premises and during the business hours of GEM, or at a place and time convenient for all directors to attend and suitable for holding BOD meetings.

第七條 董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會得票最高之董事召集，會議主席由該召集權人擔任之。召集權人有二人以上時，應互推一人擔任之。

BOD meetings shall be convened and chaired by the chairperson of the BOD. However, for the first meeting of each newly elected BOD, it shall be called and chaired by the director receiving the most votes in the election. If two or more directors are entitled to chair the meeting, they shall elect among themselves one director to serve as chairperson.

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。

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

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第八條 董事會召開時，經理部門（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。

When a board meeting is held, the management (or the designated unit responsible for the board meetings) shall furnish the attending directors with relevant materials for reference.

召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

As merited by the content of a proposal to be discussed in a BOD meeting, personnel from relevant departments or a subsidiary may be notified to attend as non-voting participants. When necessary, certified public accountants ("CPAs"), attorneys, or other professionals retained by GEM may also be invited to attend the meeting as non-voting participants to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.

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。

The chairperson shall call the BOD meeting to order at the pre-determined meeting time and when more than half of the directors are present.

已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。

If half of all directors are not present at the pre-determined meeting time, the chairperson may announce to postpone the meeting, provided that no more than two postponements may be made. If the quorum is still not met after two postponements, the chairperson shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.

前項及第十六條第二項第二款所稱全體董事，以實際在任者計算。

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

第九條 本公司董事會之開會過程，應全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

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

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。

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

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。

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

第十條 本公司定期性董事會之議事內容，至少包括下列各事項：

Agenda for regular BOD meetings shall include at least the following:

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一、報告事項：

Matters to be reported:

(一) 上次會議紀錄及執行情形

Minutes of the last meeting and action taken

(二) 重要財務業務報告

Important financial and business matters

(三) 內部稽核業務報告

Internal audit activities

(四) 其他重要報告事項

Other important matters to be reported

二、討論事項：

Matters for discussion:

(一) 上次會議保留之討論事項

Items for continued discussion from the last meeting

(二) 本次會議預定討論事項

Items for discussion at this meeting

三、臨時動議。

Extraordinary motions

第十一條 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。
A BOD meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority vote by the directors attending.

非經出席董事過半數同意者，主席不得逕行宣布散會。

The chair may not declare the meeting adjourned without the approval of a majority vote by the directors attending.

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第八條第三項規定。

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

第十二條 下列事項應提董事會討論：

The matters listed below shall be raised for discussion at a board meeting:

一、年度營運計畫

Annual operating plan.

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。

Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a CPA.

三、依證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度。

Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

四、依證交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解程序。

Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.

五、募集、發行或私募具有股權性質之有價證券。

The offering, issuance, or private placement of equity-type securities.

六、財務、會計或內部稽核主管之任免。

The appointment or discharge of a financial, accounting, or internal audit officer.

七、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。

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 BOD meeting for retroactive recognition.

八、依證交法第十四條之三、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。

Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by a resolution of a shareholders meeting or BOD meeting, or any material matter as may be prescribed by the competent authority.

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。（外國公司股票無面額或每股面額非屬新臺幣十元者，本項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。）

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

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equal to 5 percent of paid-in capital required under this paragraph.)

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。

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

獨立董事對於證交法第十四條之三應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

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

第十三條 主席對於董事會議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

When the chairperson at a BOD meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed and call for a vote.

董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

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

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

Voting method for proposals at a BOD meeting shall be selected by the chairperson from below, provided that when an attending director has an objection, the chairperson shall seek the opinion of the majority to make a decision:

- 一、舉手表決或投票器表決。
A show of hands or a vote by voting machine.
- 二、唱名表決。
A roll call vote.
- 三、投票表決。
A vote by ballot.
- 四、公司自行選用之表決。

A vote by a method selected at GEM's discretion.

前二項所稱出席董事全體不包括依第十五條第一項規定不得行使表決權之董事。

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

第十四條 本公司董事會議案之決議，除證交法及公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

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

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。

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

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。

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

表決之結果，應當場報告，並做成紀錄。

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

第十五條 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。

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

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三項準用第一百八十條第二項規定辦理。

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

第十六條 本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

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

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一、會議屆次（或年次）及時間地點。

The meeting session (or year) and the time and place of the meeting.

二、主席之姓名。

The name of the chair.

三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。

The directors' attendance at the meeting, including the names and the number of directors in attendance, excused, and absent.

四、列席者之姓名及職稱。

The names and titles of those attending the meeting as non-voting participants.

五、記錄之姓名。

The name of the minute taker.

六、報告事項。

The matters reported at the meeting.

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十二條第四項規定出具之書面意見。

Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the interest, the reasons why the director was required or not required to recuse, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 12, paragraph 4.

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。

Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, expert, or other person; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the interest, the reasons why the director was required or not required to recuse, and the status of their recusal; and their objections or reservations and any recorded or written statements.

九、其他應記載事項。

Other matters required to be recorded.

董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於金融監督管理委員會指定之公開資訊觀測站辦理公告申報：

The occurrence of any of the following circumstances, with respect to a resolution passed at a



board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial Supervisory Commission, within 2 days from the date of the meeting:

一、獨立董事有反對或保留意見且有紀錄或書面聲明。

Any objection or reservations by an independent director in writing.

二、未經本公司審計委員會通過之事項，而經全體董事三分之二以上同意通過。

A resolution is adopted with the approval of two-thirds or more of all directors, without having been passed by the audit committee of this Corporation.

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。

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

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。並應列入本公司重要檔案，於本公司存續期間妥善保存。

The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of GEM.

第一項議事錄之製作及分發得以電子方式為之。

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

第十七條 董事會之授權原則

Principles with respect to the delegation of powers by the board.

除第十二條第一項應提本公司董事會討論事項外，董事會依法令或本公司章程規定，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。

Except for the matters required to be submitted for board discussions under Article 12, paragraph 1, when the BOD appoints a party to exercise the powers of the board in accordance with applicable laws and regulations or GEM's articles of association, the levels of such delegation and the content or matters it covers shall be definite and specific, and carried out in accordance with the following principle:

第十八條 本公司常務董事會議事準用第二條、第三條第二項、第四條至第六條、第八條至十一條、第十三條至十六條規定。但常務董事會屬七日內定期召集者，得於二日前通知各常務董事。

The provisions of Article 2, Article 3, paragraph 2, Articles 4 to 6, Articles 8 to 11, and Articles 13 to 16 shall apply, mutatis mutandis, to GEM's meetings of the board of managing directors, provided that when meetings of the board of managing directors are held at regular intervals of 7 days or less, notices of such meetings may be given to each managing director 2 days before the meeting.

第十九條 本議事規範之訂定應經本公司董事會同意，並提股東會報告。未來如有修正得授權董事會決議之。

These Rules shall be adopted by the BOD and shall be reported to the shareholders meeting. The BOD



GEM Services, Inc.

董事會議事規範

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may be authorized to amend the Rules by resolutions.