



## **Remuneration Committee Charter**

### **薪資報酬委員會組織規程**

**Doc. No.: CM-IP-11**

**Version: v1.0**

**Effective Date: 15 April 2016**

**Approved by the Board of Directors: 15 April 2016**



## **1. Purpose**

To ensure a sound system for compensation of the Directors and managerial officers of the Company, this Charter of the Remuneration Committee Management Procedures (hereinafter, the "Charter") is adopted pursuant to Article 3 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a company whose stock is listed on the Stock Exchange or traded over the counter (hereinafter, the "Regulations").

## **2. Scope**

Except as otherwise provided by law or regulation or by the memorandum and articles of association of the Company, the provisions of this Charter shall apply to the management procedure for the Remuneration Committee.

## **3. Public Announcement**

After the Company becomes a public company, the Company shall upload the content of this Charter to its website and the information reporting website designated by the authority for public reference.

## **4. Policy**

### **4.1 Committee Composition**

- 4.1.1 The Committee shall consist of minimum three (3) members appointed by resolution of the Board of Directors. At least one (1) Independent Director shall be a Committee member, and the entire members shall unanimously elect the Independent Director to serve as the convener and meeting chairman.
- 4.1.2 A Committee member shall meet the qualification requirements set out in Articles 5 and 6 of the Regulations.
- 4.1.3 The term of the Committee members shall be the same as that of the Board of Directors by whom they were appointed.
- 4.1.4 When a member of the Committee is dismissed, a Board meeting shall be held within 3 months from the date of occurrence of the event to appoint a replacement.
- 4.1.5 When there is any appointment or change of a member of the Committee, the Company shall make a public announcement within 2 days from the date of occurrence and report on the information reporting website designated by the authority.

### **4.2 Scope of Duties**

- 4.2.1 The Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the Board of Directors for discussion
  - i. The functions of the Committee are to professionally and objectively evaluate the policies and systems for compensation of the directors, supervisors, and managerial officers of the Company, and submit recommendations to the board of directors for its reference in decision making.
  - ii. Establishing and periodically reviewing the annual and long-term performance goals for the Directors and managerial officers of the Company and the policies, systems, standards, and structure for their compensation.
  - iii. Periodically assessing the degree to which performance goals for the Directors and managerial officers of the Company have been achieved, and setting the types and amounts of their individual compensation.

iv. Periodically review the Charter and propose suggestion for amendments.

4.2.2 The Committee shall perform the duties under the preceding paragraph in accordance with the following principles:

- i. Ensuring that the compensation arrangements of the Company comply with applicable laws and regulations and are sufficient to recruit outstanding talent.
- ii. Performance assessments and compensation levels of the Directors and managerial officers shall take into account the general pay levels in the industry, the time spent by the individual and their responsibilities, the extent of goal achievement, their performance in other positions, and the compensation paid to employees holding equivalent positions in recent years. Also to be evaluated are the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure, with respect to the achievement of short-term and long-term business goals and the financial position of the Company.
- iii. There shall be no incentive for the Directors or managerial officers to pursue compensation by engaging in activities that exceed the tolerable risk level of the Company.
- iv. For Directors and senior managerial officers, the percentage of bonuses to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of the Company's business.
- v. No Member of the Committee may participate in discussion and voting when the Committee is deciding on that Member's individual compensation.

"Compensation" as used in the preceding two paragraphs includes cash compensation, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures. Its scope shall be consistent with the compensation for Directors and managerial officers as set out in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

If the decision-making and handling of any matter relating to the remuneration of Directors and managerial officers of a subsidiary is delegated to the subsidiary but requires ratification by the Board of Directors of the Company, the Committee shall be asked to make recommendations before the matter is submitted to the Board of Directors for deliberation.

4.2.3 The Committee shall present its recommendations to the Board of Directors for discussion.

4.2.4 If the Board of Directors declines to adopt or modifies a recommendation of the Committee then it will require the consent of majority of the Directors in attendance at a meeting attended by two-thirds or more of the Board of Directors. The resolution shall provide comprehensive consideration and explanation if the remuneration passed by it exceeds the Committee's recommendation.

4.2.5 If the remuneration passed by the Board of Directors exceeds the recommendation of the Committee, the reason for the difference shall be specified in the meeting minutes and shall be publicly announced and reported on the information reporting website designated by the authority within 2 days of the date of passing of the resolution.

4.2.6 If the decision-making and handling of any matter relating to the remuneration of Directors and managerial officers of a subsidiary is delegated to the subsidiary but requires ratification by the Board of Directors of the parent company, the Committee shall be requested to make recommendations before the matter is submitted to the Board of Directors for deliberation.



#### **4.3 Convening and Holding of Meetings**

- 4.3.1 Meetings of the Committee shall be held at least two (2) times a year.
- 4.3.2 A seven days advance notice along with agenda shall be given to each Committee member to convene a meeting. In an emergency situation, a meeting can be convened at any time.
- 4.3.3 When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another Independent Director of the Committee designated by the convener. If there is no other Independent Director on the Committee, the convener shall appoint another Committee member to act on his or her behalf. If the convener does not make such an appointment, a member of the Committee shall be elected by and from among the other members on the Committee to serve as convener.
- 4.3.4 The Committee may invite Directors, managerial officers of relevant departments, internal auditors, certified public accountants, legal consultants or other personnel to attend meetings as non-voting participants and provide relevant information.

#### **4.4 Meeting Agenda**

The Committee meeting agenda shall be drawn up by the convener. Any other member may also submit motions for deliberation by the Committee. The meeting agenda shall be provided to the Committee members in advance.

#### **4.5 Attendance and Resolutions**

- 4.5.1 When a meeting of the Committee is held, an attendance book shall be made available for signature by the Committee members in attendance. The attendance book shall be stored safely for future reference.
- 4.5.2 The Committee members shall attend the meeting in person; a member who cannot attend in person may appoint another member to attend as his or her proxy. Attendance via telephone or video-conference is deemed as attendance in person.
- 4.5.3 A member of the Committee who appoints another member to attend the committee meeting in his or her place shall in each instance issue a written proxy stating the scope of authorization with respect to the reasons for the meeting. A proxy mentioned above can accept a proxy from one person only.
- 4.5.4 A resolution of the Committee shall require the approval of one-half or more of the total number of the members. If the Committee chairman solicits and receives no dissents, the motion is deemed passed with equivalent votes as a resolution by vote. The results of voting shall be made known immediately and recorded in writing.

#### **4.6 Meeting Minutes**

- 4.6.1 All the discussions at the Committee meeting shall be minute. The minutes shall record the matters listed below in detailed and accurate manner:
  - i. Session, time and place of the meeting.
  - ii. Name of the meeting chairman.
  - iii. Member attendance, specifying the names and number of members in attendance, excused and absent.
  - iv. Names and titles of those present at the meeting as nonvoting participants.
  - v. Name of minute taker.
  - vi. Matters reported on.
  - vii. Agenda items: the resolution method and outcome of each motion and any objections or

reservations expressed by any Committee member.

- viii. Extraordinary motions: name of the mover, resolution method and outcome of the motion and summary of the comments include -- who made the comments and whether there is, any objections or reservations expressed by any Committee member, expert or any other person in attendance.
- ix. Any other matter that require recording.

4.6.2 The attendance book constitutes part of the minutes of the Committee meeting. If the meeting is held via telecommunications, the audio and video materials also constitute part of the meeting minutes.

4.6.3 The minutes of Committee meeting shall bear the signature or seal of the meeting chairman and the minute taker. A copy of the minutes shall be distributed to each member on the Committee within 20 days after the meeting, and shall be presented to the Board of Directors and retained as important corporate records for 5 years. The meeting minutes may be produced and distributed in electronic form.

4.6.4 If, before the expiration of the retention period under the preceding paragraph, any litigation arises in connection with any matter relating to the Committee, the meeting minutes shall be preserved until the conclusion of the litigation.

4.6.5 If there is an expression of objection or reservation on a resolution by any of the Committee member then it shall be stated in the minutes and reported on the information reporting website designated by the authority within 2 days counting from the date of occurrence of the event.

#### **4.7 Resources to be provided when the Committee exercises its powers**

When the Committee calls a meeting, it may request Directors, managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and to provide pertinent and necessary information. The Committee may by resolution, at the cost of the Company, engage an attorney, certified public accountant or other professional to conduct a necessary audit or provide advice with respect to any matter related to the exercise of the Committee's powers.

#### **4.8 Execution of Meeting Resolutions**

The execution of the matters resolved by the remuneration committee may be delegated to the convener or any other member or members of the Committee for follow-up and further handling. The designated members shall make written report to the Committee during the period in which they are handling such tasks. When necessary they shall submit them for ratification or report them to the Committee at the subsequent meeting.

#### **4.9 Enforcement**

This Charter and any amendments hereto shall enter into force after adoption by the Board of Directors.

## 1. 目的

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」(以下簡稱「薪酬委員會職權辦法」)制定本組織規程(以下簡稱「本組織規程」),使本公司能確實遵守主管機關規定,訂定薪酬委員會運作之管理作業。

## 2. 適用範圍

本公司薪資報酬委員會運作管理作業,應適用本組織規程之規定,但其他法令另有規定者,從其規定。

## 3. 公告備查

於本公司股票辦理公開發行後,本公司應將本組織規程之內容置於本公司網站及主管機關指定之資訊申報網站,以備查詢。

## 4. 辦法

### 4.1 委員會之組成

- 4.1.1 本委員會成員人數為三人,成員應經董事會決議委任之,其中至少應有一名委員為獨立董事,並由全體成員推舉獨立董事擔任召集人及會議主席。
- 4.1.2 本委員會成員應符合「薪酬委員會設置及行使職權辦法」第五條及第六條所規定之資格及限制。
- 4.1.3 本委員會成員之任期應與委任之董事會任期同。
- 4.1.4 本委員會成員因故解任,致人數不足三人者,應自事實發生之日起算三個月內召開董事會補行委任。
- 4.1.5 本委員會之成員於委任及異動時,公司應於事實發生之日起算二日內於主管機關指定之資訊申報網站辦理公告申報。

### 4.2 職責範圍:

- 4.2.1 本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。但有關薪資報酬建議提交董事會討論,以薪資報酬經公司章程訂明或股東會決議授權董事會辦理者為限:
  - 一、本委員會之職能,係以專業客觀之地位,就本公司董事、監察人及經理人之薪資報酬政策及制度予以評估,並向董事會提出建議,以供其決策之參考。
  - 二、訂定並定期檢討本公司董事及經理人年度及長期之績效目標與薪資報酬之政策、制度標準與結構。
  - 三、定期評估本公司董事、監察人及經理人之績效目標達成情形,並訂定其個別薪資報酬之內容及數額。
  - 四、定期檢討本組織規程並提出修正建議。

4.2.2 本委員會履行前項職權時，應依下列原則為之：

- 一、 確保公司之薪資報酬安排符合相關法令並足以吸引優秀人才。
- 二、 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，並考量個人所投入之時間、所擔負之職責、達成個人目標情形、擔任其他職位表現、公司近年給予同等職位者之薪資報酬，暨由公司短期及長期業務目標之達成、公司財務狀況等評估個人表現與公司經營績效及未來風險之關連合理性。
- 三、 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。
- 四、 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。
- 五、 本委員會成員對於其個人薪資報酬之決定，不得加入討論及表決。

前二項所稱之薪資報酬，包括現金報酬、認股權、分紅入股、退休福利或離職給付、各項津貼及其他具有實質獎勵之措施；其範疇應與公開發行公司年報應行記載事項準則中有關董事及經理人酬金一致。

本公司子公司之董事及經理人薪資報酬事項如依子公司分層負責決行事項須經本公司董事會核定者，應先經本委員會提出建議後，再提交董事會討論。

4.2.3 本委員會依履行職權事項決議之議案，應將所提建議提交董事會討論。

4.2.4 董事會不採納或修正薪資報酬委員會之建議，應由全體董事三分之二以上出席，及出席董事過半數之同意行之，並於決議中依前項綜合考量及具體說明通過之薪資報酬有無優於薪資報酬委員會之建議。

4.2.5 董事會通過之薪資報酬如優於薪資報酬委員會之建議，除應就差異情形及原因於董事會議事錄載明外，並應於董事會通過之即日起算二日內於主管機關指定之資訊申報網站辦理公告申報。

4.2.6 子公司之董事及經理人薪資報酬事項如依子公司分層負責決行事項須經母公司董事會核定者，應先請本委員會提出建議後，再提交董事會討論。

#### 4.3 會議召集與通知

4.3.1 本委員會每年至少開會二次。

4.3.2 召集時應載明召集事由，於七日前通知委員會成員。但有緊急情事者，不在此限。

4.3.3 本委員會之召集人請假或因故不能召集會議時，由其指定本委員會之其他獨立董事代理之；如無其他獨立董事時，由召集人指定本委員會之其他成員代理之；該召集人未指定代理人者，由本委員會之其他成員推舉一人代理之。

4.3.4 本委員會得請董事、公司相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席並提供相關必要之資訊。

#### 4.4 議程之訂定

本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員會討論。會議議程應事先提供予委員會成員。

#### 4.5 出席及決議

4.5.1 本委員會召開時，公司應設簽名簿供出席成員簽到，並供查考。

4.5.2 本委員會之成員應親自出席本委員會，如不能親自出席，得委託其他成員代理出席；如以視訊參與會議者，視為親自出席。

4.5.3 本委員會成員委託其他成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。代理出席委員，以受一人之委託為限。

4.5.4 本委員會之決議，應有全體成員二分之一以上之同意。表決時如經委員會主席徵詢無異議者，視為通過，其效力與投票表決同。表決之結果，應當場報告，並作成紀錄。

#### 4.6 會議紀錄及簽署事項

4.6.1 本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、 會議屆次及時間地點。
- 二、 主席之姓名。
- 三、 成員出席狀況，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、委員會之成員、專家及其他人員發言摘要、反對或保留意見。
- 八、 臨時動議：提案人姓名、議案之決議方法與結果、委員會之成員、專家及其他人員發言摘要、反對或保留意見。
- 九、 其他應記載事項。

4.6.2 本委員會簽到簿為議事錄之一部分。以視訊會議召開本委員會者，其視訊影音資料為議事錄之一部分。

4.6.3 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委員會各成員，並應呈報董事會及列入公司重要檔案，且應保存五年。議事錄之製作及分發，得以電子方式為之。

4.6.4 前項議事錄保存期限未屆滿前，發生關於本委員會相關事項之訴訟時，應保存至訴訟止。

4.6.5 本委員之議決事項，如成員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，並應於事實發生之日起算二日內於主管機關指定之資訊申報網站辦理公告申報。



#### 4.7 公司應提供之資源

本委員會召開時，得請本公司董事、相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席會議，並提供相關必要之資訊。本委員會得經決議，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。

#### 4.8 委員會之授權

經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員續行辦理，並於執行期間向本委員會為書面報告，必要時應於下一次會議提報本委員會追認或報告。

#### 4.9 施行

本組織規程經董事會決議通過後施行，修正時亦同。