

**E Ink Holdings Inc.**

**2023 Employee Stock Options Issuance and Stock Subscription Policy**

I. Purpose of issuance:

In order to attract and retain the professional talents needed by the Company and to enhance the employees' loyalty and sense of belonging to the Company, so as to jointly create the interests of the Company and its shareholders, the Company has established the 2023 Employee Stock Options Issuance and Stock Subscription Policy in accordance with Article 28-3 of the Securities and Exchange Act and the "Criteria Governing the Offering and Issuance of Securities by Securities Issuers" issued by the Securities and Futures Bureau of the Financial Supervisory Commission.

II. During the issuance:

The issuance shall be issued in installments within two years from the date when the declaration by the competent authority becomes effective or the notice of application for approval arrives. The actual date of issuance shall be determined by the chairman of the board of directors.

III. Eligibility requirements for stock options:

Limited to full-time regular employees of the Company and its subsidiaries (which are subsidiaries where the Company directly or indirectly holds more than 50% of the voting shares of the same investee company, and the Company has controlling rights).

The actual number of employees who can be the option holders and the number of subscriptions will be drafted based on factors such as the employee's service years, rank, achievement rate of performance goals, overall contribution, special achievements, or other management conditions that need to be referred to, and be submitted to the board of directors for resolution. Only those with manager status should first submit to the remuneration committee for approval and then the issuer's board of directors; those who are not managers should first submit to the audit committee for approval before submitting to the issuer's board of directors, and the relevant audit procedures of the applicable circumstances are specified in the Annex.

In accordance with Article 56-1, Paragraph 1 of the "Criteria Governing the Offering and Issuance of Securities by Securities Issuers", the cumulative number of shares granted to a single subscriber by the issuance of employee stock options, plus the cumulative number of new shares with restricted employee rights acquired

**元太科技工業股份有限公司**

**一一二年度員工認股權憑證發行及認股辦法**

I. 發行目的：

本公司為吸引及留任公司所需之專業人才，並提高員工對公司之向心力及歸屬感，以共同創造公司及股東之利益，依據證券交易法第二十八條之三及金融監督管理委員會證券期貨局發佈之「發行人募集與發行有價證券處理準則」等相關規定，訂定本公司一一二年度員工認股權憑證發行及認股辦法。

II. 發行期間：

自主管機關申報生效或申請核准通知到達之日起兩年內分次發行，實際發行日期由董事長訂定之。

III. 認股權人資格條件：

以本公司及子公司（係本公司直接及間接持有同一被投資公司有表決權之股份超過 50%，且本公司有控制權之子公司）之全職正式員工為限。

實際得為認股權人之員工及其得認購之數量，將參酌員工個人之服務年資、職級、績效目標達成率、整體貢獻、特殊功績或其他管理上需參考之條件等因素擬訂方案，提請董事會決議。惟具經理人身分者，應先提報薪資報酬委員會同意，再提報發行人董事會；非經理人身分者，需先提報審計委員會同意，再提報發行人董事會，適用情形明定相關審核程序依附件說明。

公司依「發行人募集與發行有價證券處理準則」第五十六條之一第一項規定，發行員工認股權憑證累計給予單一認股權人得認購股數，加計認股權人累計取得限制員工權利新股之合計數，不得超過已發行股份總數之千分之三，且加計發行人

by the subscriber, shall not exceed 0.003% of the total number of shares issued, and the cumulative number of shares granted to a single subscriber by the issuer by the issuance of employee stock options in accordance with Article 56, Paragraph 1, shall not exceed 0.01% of the total number of shares issued. With the approval of the central government authority in charge of the purpose, the aggregate number of employee stock options and new shares with restricted employee rights acquired by a single employee may not be limited by the aforementioned ratio.

IV. Total issued number:

The total number of units to be issued is 20,000 units, with each unit of stock options entitled to 1,000 shares, and the total number of new common stock to be issued upon exercise of stock options is 20,000,000 shares.

V. Conditions of subscription:

(a) Subscription price: Not less than the closing price of the Company's common stock on the date of issuance.

(b) Period of stock option rights:

(1) The period of the stock options right is six years, and the stock options and their interests shall not be transferred, pledged, given to others, or otherwise disposed of, except by reason of inheritance.

The percentage of exercisable stock options for each expiration after the expiration of two years from the date of issuance is as follows:

Grant period of the stock options	Proportion of exercisable stock options (cumulative)
Two years from the date of issuance	40%
Three years from the date of issuance	70%
Four years from the date of issuance	100%

(2) If the Company terminates the labor contract due to violation of Article 12 of the Labor Standards Act, or if the employee has the status of manager and is terminated by the Company due to gross negligence such as violation of the appointment contract or the working rules of the Company, the Company has the right to take back and cancel the stock option which has not been exercised.

依第五十六條第一項規定，發行員工認股權憑證累計給予單一認股權人得認購股數，不得超過已發行股份總數之百分之一。經中央目的事業主管機關專案核准，單一員工取得員工認股權憑證與限制員工權利新股之合計數，得不受前開比例之限制。

IV. 發行總數:

發行總額為 20,000 單位，每單位認股權憑證得認購之股數為 1,000 股，因認股權行使而需發行之普通股新股總數為 20,000,000 股。

V. 認股條件:

(a) 認股價格：不低於發行日本公司普通股股票之收盤價

(b) 認股權利期間:

(1) 認股權憑證之權利期間為六年，認股權憑證及其權益不得轉讓、質押、贈予他人、或作其他方式之處分，但因繼承者不在此限。

認股權人自發行日起屆滿二年後，每次到期其可行使認股權比例如下：

認股權憑證授予期間	可行使認股權比例(累計)
自發行日起屆滿二年	40%
自發行日起屆滿三年	70%
自發行日起屆滿四年	100%

(2) 認股權人自公司授予員工認股權憑證後，因有違反勞動基準法第十二條之情事致遭公司終止勞動契約者，或員工具有經理人身分，因有違反委任契約或公司工作規則等重大過失致遭公司終止委任者，本公司有權就其尚未具行使權之認股權憑證予以收回並註銷。

(3) Before exercising the option, the subscriber shall meet the performance indicators set for the subscriber when the option is granted. The chairman of the Company was authorized to set performance indicators separately with the subscriber when the stock option is granted, and the indicators are contained in the "Employee Stock Options Acceptance Contract." The achievement of performance indicators shall be assessed by the remuneration committee of the Company and reported to the board of directors for approval.

(c) Types of subscribed shares: common stock of the Company.

VI. How to deal with employees when they leave or inherit:

In the event that an employee leaves or inherits during the period of the stock option right, in addition to the provisions of Article 5 of these Measures, the following provisions shall apply:

(a) Termination (including voluntary termination and termination of labor contract by the Company in accordance with Article 11 of the Labor Standards Act):

The employee who has the option of exercising stock options can exercise the stock option right within one month from the date of termination. If there is a period when the stock option right cannot be exercised as stipulated in this policy, the exercise period will be extended from the date of exercise by the number of days that cannot be exercised. For the stock option which is not exercised, the stock option right shall be deemed to be waived on the date of termination.

The subscriber who cannot continue to work due to physical disability caused by occupational disaster can exercise all the stock option rights within one year from the date of termination or the second anniversary date of issuance of the stock option (whichever is later), without the limitation of the expiration date and the percentage of exercisable stock options as stipulated in Article 5 of this policy, and if there is a period when the stock option rights cannot be exercised as stipulated in this policy, the exercise period will be extended from the date of exercise by the number of days that cannot be exercised.

The rights and obligations of the employees arising from the stock options granted by the Company shall not be affected by the Company's approval of their transfer of employment to the Company's affiliates.

(b) Retirement:

The right to exercise of all stock options within one

(3) 認股權人行使認股權之前，應符合認股權憑證授予時為認股權人訂定之績效指標。其績效指標授權本公司董事長於認股權憑證授予時，與認股權人分別訂定，並載於「員工認股權憑證受領同意書」中。績效指標之達成情形，由本公司薪資報酬委員會考核並報董事會同意。

(c) 認購股份之種類：本公司普通股股票。

VI. 員工離職或發生繼承時之處理方式：

如員工於認股權憑證之權利期間內離職或發生繼承時，除本辦法第五條之規定外，依下列規定處理之：

(a) 離職(含自願離職及本公司依勞動基準法第十一條規定終止勞動契約者)：

已具行使認股權憑證之員工，得自離職日起一個月內行使認股權利。若遇本辦法所訂不得行使認股權利期間，其行使期間自得行使之日起，按無法行使之日數順延之。就其未具得行使認股權之認股權憑證，於離職當日，即視為放棄認股權利。

因受職業災害致身體殘疾而無法繼續任職之認股權人，得自離職日或認股權憑證發行日起算屆滿二年之日（以二日期中之日期較晚者為準）起一年內行使全部之認股權利，不受本辦法第五條有關時程屆滿及可行使認股權比例之限制，若遇本辦法所訂不得行使認股權利期間，其行使期間自得行使之日起，按無法行使之日數順延之。

員工就本公司已授予認股權憑證所生之權利及義務，不因本公司核定其需轉任職於本公司關係企業而受影響。

(b) 退休：

自員工退休日或自認股權憑證發行日起算屆滿二年之

year from the employee's retirement date or the second anniversary date of issuance of the stock option (whichever is later), is not restricted by the expiration date and the percentage of exercisable stock options as stipulated in Article 5 of this policy. If there is a period when the stock option right cannot be exercised as stipulated in this policy, the exercise period will be extended from the date of exercise by the number of days that cannot be exercised.

(c) Retention without pay:

For the subscribers who have been approved by the Company to apply for leave without pay, their stock options with exercisable rights shall be exercised within one month from the starting date of leave without pay. If there is a period when the stock option right cannot be exercised as stipulated in this policy, the exercise period will be extended from the date of exercise by the number of days that cannot be exercised, and if the stock option right is not exercised after the expiration date, the stock option right shall be frozen and deferred until it is reinstated; the stock option that does not have the right to exercise shall be reinstated from the date of reinstatement, but the calculation of the stock option exercise period as stipulated in Article 5, Paragraph 2 of this policy shall be deferred according to the period of leave without pay, but still limited to the period of the stock option.

(d) Death:

If the employee dies, the right of the stock option with exercisable rights in accordance with Article 5 of this policy shall be exercised by his successor within one year from the date of death, and if there is a period when the stock option right cannot be exercised as stipulated in this policy, the exercise period will be extended from the date of exercise by the number of days that cannot be exercised. The stock option with no exercisable rights shall be invalid on the date of death.

If an employee dies due to an occupational disaster, the successor can exercise all the subscription right within one year from the date of death of the employee or the second anniversary date of issuance of the stock option (whichever is later), without the limitation of the expiration date and the percentage of exercisable stock options as stipulated in Article 5 of this policy.

If the stock option right is to be exercised due to the succession, it shall provide the proof document according to the relevant provisions of the civil law and the relevant regulations of the share handling operation before it can apply for exercising its

日 (以二日期中之日期較晚者為準) 起, 一年內行使全部之認股權利, 不受本辦法第五條有關時程屆滿及可行使認股權比例之限制。若遇本辦法所訂不得行使認股權利期間, 其行使期間自得行使之日起, 按無法行使之日數順延之。

(c) 留職停薪:

凡經本公司核准辦理留職停薪之認股權人, 其已具行使權利之認股權憑證, 應自留職停薪起始日起一個月內行使認股權, 若遇本辦法所訂不得行使認股權利期間, 其行使期間自得行使之日起, 按無法行使之日數順延之, 逾期未行使者, 凍結其認股權行使權利, 並遞延至復職後恢復; 未具行使權利之認股權憑證, 自復職起回復其權益, 惟本辦法第五條第二項所規定之認股權行使時程之計算應按留職停薪期間, 往後遞延, 但仍以本認股權憑證存續期間為限。

(d) 死亡:

員工死亡時, 就其依本辦法第五條規定已具行使權利之認股權憑證, 由其繼承人自死亡日起一年內行使認股權利, 若遇本辦法所訂不得行使認股權利期間, 其行使期間自得行使之日起, 按無法行使之日數順延之。未具行使權利之認股權憑證, 於死亡當日即失效。

員工因受職業災害致死亡者, 繼承人得自員工死亡日或股權憑證發行日起算屆滿二年之日 (以二日期中之日期較晚者為準) 起一年內行使全部之認股權利, 不受本辦法第五條有關時程屆滿及可行使認股比例之限制, 若遇本辦法所訂不得行使認股權利期間, 其行使期間自得行使之日起, 按無法行使之日數順延之。

因繼承而得行使本認股權憑證之認股權者, 應依民法繼承相關條文及股務處理作業相關規定提供證明文件, 始得申請行使其應繼承部份之認股權利, 惟仍不

succession part of the stock option right, but it shall not exceed the effective period of the stock option.

(e) If the subscriber or its successor fails to exercise the stock option within the above period, it is regarded as renouncing the stock option right.

VII. Other conditions of stock options:

The Company will cancel the stock options that have been renounced and the quota will not be issued again.

VIII. Performance method:

By issuing new shares from the Company.

IX. Adjustment of subscription price:

(a) After the issuance of the stock options, except for the issuance of various securities with common stock conversion rights or stock options in exchange for common shares or the issuance of new shares for employee bonuses, in the event of changes in the Company's common stock (including private placements, capital increase by cash, capital increase by transfer of earnings, capital increase by capital reserve, merger or issuance of new shares by other companies, stock split and issuance of overseas depositary receipts by cash capital increase), the subscription price shall be adjusted according to the following formula (calculated to the nearest NT dime, rounded down to the nearest NT dime).

Adjusted subscription price = pre-adjusted subscription price × (number of issued shares + (amount paid per share × number of new shares issued) / current price per share) / (number of issued shares + number of new shares issued).

When the stock denomination is changed:

Adjusted subscription price = pre-adjusted subscription price (number of common shares issued before the change in stock par value / number of common shares issued after the change in stock par value)

- (1) The number of shares outstanding refers to the total number of common stock issued, excluding the number of uncanceled or untransferred treasury shares.
- (2) The amount paid per share is zero if it is a gratis allotment or stock split.
- (3) In the event of a merger with another company, the amount paid per share for the new capital increase shall be the average closing price of the Company's common stock for the 30 consecutive business days immediately preceding

得逾本認股權憑證之有效存續期限。

(e) 認股權人或其繼承人未能於上述期限內行使認股權者，即視為放棄認股權利。

VII. 其他認股條件:對於放棄認股權利之認股權憑證，本公司將予以註銷，且其額度不再發行。

VIII. 履約方式:本公司以發行新股交付。

IX. 認股價格之調整:

(a) 本次認股權憑證發行後，除本公司所發行具有普通股轉換權或認股權之各種有價證券換發普通股或因員工紅利發行新股者外，遇有本公司普通股股份發生變動時(包括私募、辦理現金增資、盈餘轉增資、資本公積轉增資、公司合併或受讓他公司發行新股、股票分割及辦理現金增資發行海外存託憑證等)，認股價格依下列公式調整之(計算至新台幣角為止，分以下四捨五入)。

調整後之認股價格 = 調整前認股價格 × (已發行股數 + (每股繳款金額 × 新股發行股數) / 每股時價) / (已發行股數 + 新股發行股數)。

股票面額變更時：

調整後之認股價格 = 調整前認股價格 (股票面額變更前已發行普通股股數 / 股票面額變更後已發行普通股股數)

- (1) 已發行股數係指普通股已發行股份總數，不包含未註銷或未轉讓庫藏股之股數。
- (2) 每股繳款金額如係屬無償配股或股票分割，則其繳款金額為零。
- (3) 與他公司合併時，增資新股每股繳款額為合併基準日前第四十五個營業日起連續三十個營業日本公司普通股平均收盤價。

the 45th business day before the date of the merger.

(4) In the event that the adjusted subscription price is higher than the pre-adjusted subscription price, no adjustment will be made.

(5) If the adjusted subscription price is lower than the par value of the common stock, the par value of the common stock shall be the subscription price.

(6) The board of directors shall decide if there shall be an adjustment in the event that the stock price does not change as described above.

(b) If cash dividends are paid, the subscription price shall be reduced on the ex-dividend date according to the following formula (calculated to the nearest NT dime, rounded down to the nearest NT dime).

Subscription price after the reduction = Subscription price before the reduction × (1 - payment of cash dividends on common shares accounted for the ratio of the hourly price per share), the above hourly price per share should be determined by the simple arithmetic average of the closing price of common shares calculated by choosing one, three and five business days before the announcement date of the cash dividend cessation and ex-dividend.

(c) After the issuance of the stock options, if there is a reduction of common shares due to the capital reduction not due to the cancellation of treasury shares, the subscription price shall be adjusted according to the following formula (calculated to the nearest NT dime, rounded down to the nearest NT dime).

Adjusted subscription price = (pre-adjusted subscription price - cash refund per share) × [number of common shares issued before the capital reduction / number of common shares issued after the capital reduction].

When the stock denomination is changed:

Adjusted subscription price = pre-adjusted subscription price × [number of common shares issued before the change in par value / number of common shares issued after the change in par value].

If the capital reduction is not a refund to shareholders, the amount of the "refund per share of capital reduction" is zero.

X. Procedures for exercising stock options:

(a) The subscriber may exercise the stock option right in accordance with the time schedule stipulated in

(4) 遇有調整後認股價格高於調整前認股價格時，則不予調整。

(5) 若調整後認股價格低於普通股股票面額時，以普通股股票面額為認股價格。

(6) 倘非前述所列舉之股份變動情形時，由董事會決議調整與否。

(b) 發放普通股現金股利者，應於除息基準日按下列公式調降認股價格(計算至新台幣角為止，分以下四捨五入)：

調降後認股價格 = 調降前認股價格 × (1 - 發放普通股現金股利占每股時價之比率)，上述每股時價之訂定，應以現金股息停止過戶除息公告日之前一、三、五個營業日擇一計算普通股收盤價之簡單算術平均數為準。

(c) 本次認股權憑證發行後，如遇非因庫藏股註銷之減資致普通股減少時，認股價格依下列公式調整之(計算至新台幣角為止，分以下四捨五入)：

調整後認股價格 = (調整前認股價格 - 每股退還現金金額) × [減資前已發行普通股股數 / 減資後已發行普通股股數]。

股票面額變更時：

調整後認股價格 = 調整前認股價格 × [面額變更前已發行普通股股數 / 面額變更後已發行普通股股數]。

若減資非為退還股東股款，則「減資每股退還股款」之金額為零。

X. 行使認股權之程序:

(a) 認股權人除下列期間外，得依本辦法第五條第二

Article 5(2) of this policy except for the following periods, and request the Company to subscribe the newly issued common stock in accordance with this policy, and fill out the stock option request form and submit the application to the Company.

(1) The statutory period of cessation of transfer prior to the annual or extraordinary shareholders' meeting.

(2) The period from three business days before the announcement date of the cessation of transfer and ex-rights of the gratis allotment of shares, the announcement date of the cessation of transfer and ex-dividend of cash dividends or the announcement date of the cessation of transfer and ex-rights of the cash capital increase in the current year to the base date of the distribution of rights to the competent authority.

(3) Other legal stop transfer period according to the facts.

(b) After the Company accepts the request of the subscription, after checking the relevant documents are correct, it shall notify the subscriber to pay the share amount to the designated bank account within the payment period, and the subscriber shall not revoke the payment of the subscription once the payment has been made.

(c) The Company's stock agent shall register the number of shares subscribed by them in the Company's shareholders' register after receiving the full amount of the subscribing shares, and issue the new shares within five business days.

(d) The Company shall register the change of capitalization of the completed issued shares with the competent authority within fifteen days after the end of each quarter or after the most recent resolution of the board of directors. (If applicable)

XI. Rights and obligations upon exercise of stock options:

The rights and obligations of the common stock delivered upon exercise of the Company's stock options are the same as those of the Company's outstanding common stock.

XII. Confidentiality Regulations

After the granting of the stock option, the subscriber shall abide by the confidentiality regulations regarding the content of the stock option and the number of subscriptions obtained by the subscriber, and shall not disclose it to a third party unless required by law or the competent authority.

項所訂之時程行使認股權利，向本公司請求依本辦法認購本公司新發行之普通股，並填具認股請求書，向本公司提出申請。

(1) 當年度股東常會或臨時會召開前之法定停止過戶期間。

(2) 當年度向主管機關洽辦無償配股停止過戶除權公告日、現金股息停止過戶除息公告日或現金增資認股停止過戶除權公告日前三個營業日起，至權利分派基準日止期間。

(3) 其它依事實發生之法定停止過戶期間。

(b) 本公司受理認股之請求後，經審核相關文件無誤後，應通知認股權人於繳款期限內繳納股款至指定銀行帳戶，認股權人一經繳款後，即不得撤銷認股繳款。

(c) 本公司股務代理機構於收足股款後，應將其認購之股數登載於本公司股東名簿，並於五個營業日內發給新股。

(d) 本公司應於每季結束後十五日內或最近期董事會決議後，向主管機關辦理已完成發行股份之資本額變更登記。(如適用)

XI. 認股後之權利義務:本公司認股權憑證行使後所交付之普通股股票，其權利義務與本公司已發行普通股股票相同。

XII. 保密規定

認股權人經授予認股權憑證後，應對認股權憑證相關內容及認股權人獲得之認購數量遵守保密規定，除法令或主管機關要求外，不得洩露予第三人。

XIII. Implementation Rules

The related operations and the time of each operation, such as the granting and the quantity of the stock options, the exercise of the stock options, the payment of the stock options, and the exchange of the stock certificates, will be set out in the "Employee Stock Options Acceptance Contract" to be signed by the Company and the subscribers.

XIV. Other important agreements:

(a) This policy shall be effective after two-thirds of the board of directors are present and one-half of the directors are present and approved by the competent authority, and the same applies if there is any modification before the issuance of the stock option.

(b) After the board of directors has approved this policy, in order to strive for issuance timeliness, if the competent authorities require amendments to this policy during the process of submission to the competent authorities for review, the chairman of the board of directors is authorized to amend the policy first in accordance with the requirements, and then submit them to the most recent meeting of the board of directors for ratification.

(c) Any matters not covered by the policy shall be handled in accordance with the relevant laws and regulations.

**Annex: Circumstances under which Over-The-Counter companies can issue employee stock options and report to the remuneration committee and audit committee**

I. Applicable conditions for OTC companies to issue employee stock options to managers and non-managers:

Item	Remuneration Committee	Audit Committee	Board of Directors
Manager	O	NA	O
Non-manager	NA	O	O

II. Applicable conditions for OTC companies to issue employee stock options to managers and non-managers of companies they control or are affiliated with:

(a) Issuer is a OTC company

(1) Issued to: Non-OTC companies that are controlled or affiliated

XIII. 實施細則

認股權人被授予認股權憑證及數量、認股權憑證行使、認股繳款、換發股票等事宜之相關作業及各該作業時間，將載於本公司另與認股權人簽訂之「員工認股權憑證受領同意書」。

XIV. 其他重要約定事項:

(a) 本辦法應經董事會三分之二以上董事出席及出席董事二分之一同意，並報經主管機關核准後生效，認股權憑證發行前如有修改時亦同。

(b) 董事會通過本辦法後，為爭取發行時效，於向主管機關送件審核過程中，若因主管機關要求須修訂本辦法時，授權董事長依要求先行修訂之，嗣後再提報最近期之董事會追認。

(c) 本辦法如有未盡事宜，悉依相關法令規定辦理。

附件：上市櫃公司發放員工認股權憑證提報薪酬委員會、審計委員會適用情形

I. 上市櫃公司發放員工認股權憑證予經理人、非經理人適用情形：

項目	薪酬委員會	審計委員會	董事會
經理人	O	NA	O
非經理人	NA	O	O

II. 上市櫃公司發放員工認股權憑證予其控制或從屬公司之經理人、非經理人適用情形：

(a) 發行人為上市櫃公司

1. 發放對象：控制或從屬公司非上市櫃公司

Manager or non-manager working in a controlled or affiliated company		Type of Presentation Meeting		
		Remuneration Committee	Audit Committee	Board of Directors
Manager	Part-time manager of an issuing company	O Note 1	NA	O
	Part-time or not part-time non-manager of an issuing company	NA	O Note 2	O
Non-manager	Part-time manager of an issuing company	O Note 1	NA	O
	Part-time or not part-time non-manager of an issuing company	NA	O Note 2	O

Note 1: To the issuer's remuneration committee

Note 2: To the issuer's audit committee

經理人、非經理人任職於控制或從屬公司		提報會議型態		
		薪酬委員會	審計委員會	董事會
經理人	兼職發行公司經理人	O 註 1	NA	O
	兼職發行公司非經理人或未兼職	NA	O 註 2	O
非經理人	兼職發行公司經理人	O 註 1	NA	O
	兼職發行公司非經理人或未兼職	NA	O 註 2	O

註 1：提發行人薪酬委員會

註 2：提發行人審計委員會