

中租控股股份有限公司
高階主管薪酬索回政策
Chailease Holding Company Limited
Clawback Policy

中租控股機密文件

2021年05月28日經董事會核定通過

Confidential Document of Chailease Holding Company

Approved by the Board of Directors on May 28, 2021

為提升公司治理與確保本公司財務成果之可靠性，在適用法律允許之範圍內，對於已授予本公司總經理與重要營運主管(以下合稱「高階主管」)之變動薪酬，本公司將依下列規定保留取消及/或索回之權利：

To enhance corporate governance and ensure the accountability of financial results, Chailease Holding Company Limited (“Chailease”), to the extent permitted by applicable law, expressly reserves the right to cancel and/or require reimbursement of any variable compensation received by the President and Important Regional Operating Officer (collectively “Officers”) where:

- 若高階主管變動薪酬金額是依據本公司發布之財務成果績效計算，而本公司嗣後因重大違反金融監督管理委員會認可並發佈生效之國際財務會計準則(以下稱「國際財務會計準則」)重述財務成果；且
- the amount of the variable compensation was based on the achievement of published financial results of Chailease and Chailease subsequently restates those financial results due to material noncompliance with the international financial reporting rules under the approval and releasing effective of the Financial Supervisory Commission (“the international financial reporting rules”), and
- 根據薪資報酬委員會的判斷與裁量，上述財務成果之重述係因高階主管之詐欺或其他故意之重大不當行為所致；且
- in the Compensation Committee’s judgment and determination, the Officers engaged in fraud or other intentional material misconduct that contributed to the need for the above restatement, and
- 根據薪資報酬委員會的判斷與裁量，倘上述重述之財務成果中有疑義之部分經允當重述後，該高階主管之變動薪酬將顯著減少；
- in the Compensation Committee’s judgment and determination, the Officer’s variable compensation would have been materially lower if the financial results in question from the above restatement had been properly reported.
- 上述需薪資報酬委員會的判斷與裁量之事項，得經薪資報酬委員會決議，委任律師、會計師及/或其他專業人員，提供外部評估意見或諮詢，其相關費用由公司負擔。

- for the above matters that need Compensation Committee’s judgment and determination, Compensation Committee may, by a resolution of Compensation Committee, at the expenses of the Company, engage attorneys, certified public accountants, or other professionals to provide opinions and advice.

如本公司董事會(以下簡稱「董事會」)因前述財務成果之重述而決議索回高階主管的變動薪酬，本公司將根據薪資報酬委員會的判斷與裁量，以稅前金額為基礎，要求高階主管返還其於相關期間（詳下述）實際領得之變動薪酬中，超過依重述後財務成果計算所應領之變動報酬部分。

In the case that Chailease’s Board of Directors (“BoD”) resolves to require reimbursement of variable compensation for the aforesaid restatement, Chailease will seek to recover from the Officers an before-tax amount by which, in the Compensation Committee’s judgment and determination, the actual variable compensation for the relevant period (as defined below) exceeded the amount that the Officers would have received based on the restated financial results.

基於本高階主管薪酬索回政策(以下簡稱「本政策」)之目的，「變動薪酬」係指高階主管於該含有重大違反國際財務會計準則之第一次財務成果公告或向臺灣證券交易所申報之日起（以較早發生者為準）12個月內，自本公司受領之各項獎金或依績效核定之薪酬，包括但不限於年終獎金、依本公司章程發放之員工酬勞、員工股票選擇權、員工認股權憑證及限制員工權利新股等。

For purposes of this Clawback Policy (“Policy”), the term “variable compensation” shall mean any bonus or other performance-based compensation, which might include but not limited to incentive bonus, compensation distributed to employees according to Chailease’s Companies Law, stock shares, stock options and restricted stocks for employees, received by the Officers from Chailease during the 12-month period following the first public issuance or filing with the Taiwan Stock Exchange (whichever first occurs) of the financial results embodying material noncompliance with the international financial reporting rules.

執法單位、監理機構及其他主管機關之處分或其他舉措並不影響本公司依本政策所得行使之權利。

This Policy shall be in addition to, and shall in no way be limited by any other actions imposed by law enforcement agencies, regulators or other authorities.

本政策如有疑義，由薪資報酬委員會統一解釋。

The interpretation of this Policy shall be determined by the Compensation Committee.
本政策經董事會通過後施行，修正時亦同。

This Policy shall take effect after having been discussed and approved by BoD.
Subsequent amendments thereto shall be effected in the same manner.