

股票代號：8418

**JP Nelson**

JP Nelson Holdings

捷必勝控股股份有限公司



# 103年股東常會 議事手冊

時間：民國103年6月9日(星期一)

地點：基泰國際會議中心(台北市衡陽路51號11樓)

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## 壹、開會程序

捷必勝控股股份有限公司

一〇三年股東常會開會程序

- 一、 宣佈開會
- 二、 主席致詞
- 三、 報告事項
- 四、 承認事項
- 五、 討論暨選舉事項
- 六、 臨時動議
- 七、 散會

## 貳、會議議程

### 捷必勝控股股份有限公司

#### 一〇三年股東常會議程

時間：民國 103 年 6 月 9 日(星期一)上午九時正

地點：基泰國際會議中心(台北市衡陽路 51 號 11 樓)

- 一、 宣佈開會(報告出席股份總數)
- 二、 主席致詞
- 三、 報告事項
  - (1)本公司 2013 年度營業報告。
  - (2)審計委員會查核報告書。
  - (3)買回本公司股份執行情形報告。
- 四、 承認事項
  - (1)本公司 2013 年度營業報告書及財務報表案。
  - (2)本公司 2013 年度盈餘分配案。
- 五、 討論暨選舉事項
  - (1)修訂本公司「取得或處份資產管理辦法」部份條文案。
  - (2)補選本公司第二屆董事一席。
  - (3)解除本公司新任董事競業禁止之限制案。
- 六、 臨時動議
- 七、 散會

## 報告事項

一、本公司 2013 年度營業報告。

說明：2013 年度營業報告，請參閱本手冊附件一(第 8 頁)。

二、審計委員會查核報告書。

說明：審計委員會查核報告書，請參閱本手冊附件二(第 11 頁)

三、買回本公司股份執行情形報告。

2014 年 4 月 11 日

買 回 期 次	第一次
買 回 目 的	轉讓股份予員工
買 回 期 間	2012/09/20 - 2012/10/05
買 回 區 間 價 格	29 元 - 38 元
已買回股份種類及數量	普通股 1,000,000 股
已買回股份金額	35,122,309 元
已辦理銷除及轉讓之股份數量	0 股
累積持有本公司股份數量	1,000,000 股
累積持有本公司股份數量占 已發行股份總數比率 (%)	1.64%

## 承認事項

第一案：(董事會提)

案由：本公司2013年度營業報告書及財務報表案，提請承認。

說明：1.本公司2013年度營業報告書暨合併財務報表擬提請本次股東常會承認通過。

2.本公司2013年度合併財務報表業經勤業眾信聯合會計師事務所李麗鳳及陳慧銘會計師查核簽證完竣。

3.營業報告書、合併財務報表請參閱本手冊附件一(第8頁)及附件三(第12頁)。

決議：

第二案：(董事會提)

案由：本公司2013年度盈餘分配案，提請承認。

說明：1.依公司章程第35條規定，本公司擬進行2013年盈餘分派。

2.本次現金股利每股配發0.45元，合計共配發26,997,750元，俟股東常會通過後，授權董事會另訂基準日、發放日及其他相關事宜。嗣後如因買回本公司股份、將庫藏股轉讓、註銷、可轉換公司債轉換或員工認股權憑證行使等，影響流通在外股數，使股東配息率有調整之必要時，擬請股東會授權董事長全權處理。

3.本次董事酬勞1,567,731元及員工紅利130,644元業經薪酬委員會於2014年3月19日決議通過。

4.2013年盈餘分配表請參閱本手冊第5頁。

決議：

捷必勝控制股份有限公司

2013 年 度 盈 餘 分 配 表

單位：新台幣元

期初未分配盈餘	71,085,692
首次採用 IFRS 調整數	7,838,022
調整後期初未分配盈餘	78,923,714
本期淨利	52,257,692
依法提列特別盈餘公積	(6,408,702)
本期可供分配盈餘	124,772,704
分配項目	
股東紅利 (每股 NTD 0.45 元) (註 2)	(26,997,750)
期末未分配盈餘	97,774,954

註 1：另配發董監酬勞 \$1,567,731(\$28,696,125 x 5.463%)  
    員工紅利 \$ 130,644 (\$28,696,125 x 0.455%)  
    全部以現金發放之

註 2：\$0.45 \*59,995,000(扣除庫藏股)=\$ 26,997,750

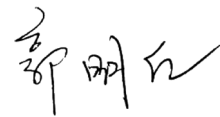
負責人：



經理人：



會計主管：



## 討論暨選舉事項

第一案：(董事會提)

案由：修訂本公司「取得或處份資產管理辦法」部分條文，提請討論。

說明：1.為符合主管機關於102年12月30日修正發布「公開發行公司取得或處分資產處理準則」之規定，擬修訂本公司「取得或處份資產管理辦法」部分條文。

2.「取得或處份資產管理辦法」修訂前後條文對照表，請參閱本手冊附件四(第19頁)。

決議：

第二案：(董事會提)

案由：補選本公司第二屆董事一席，提請選舉。

說明：1.依據本公司章程第23條規定，本公司設置董事人數不得少於五人。

2.本公司第二屆董事目前共六席，現任董事張耀文辭任，擬補選一席董事。

3.補選之董事，其任期與現任董事任期一致，自即日起就任，至2016年6月4日止，補足原任期限。

4.敬請選舉。

選舉結果：

第三案：(董事會提)

案 由：解除本公司新任董事競業禁止之限制案，提請 討論。

說 明：1.依本公司章程第28.6條規定，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，並取得許可。

2.基於營運需求，新任董事當選後，擬提請股東會同意解除本公司新任董事競業禁止之限制。

決 議：

臨時動議

散會

## 【附件一】

# 捷必勝控股股份有限公司

## 2013 年營業報告書



各位股東女士、先生：

捷必勝控股自掛牌後，一直戒慎恐懼地思考公司長遠發展、永續經營，期待吸引優秀人才，取得投資者肯定認同，創造股東最大利益。且期待搭上 2015 東協自由貿易區之良好發展勢頭，趕上香港基礎建設時機及澳門博弈發展熱潮，在此期許下，積極規劃與佈局，雖對營運造成一定程度的衝擊，然仍站穩腳步朝向既定目標邁進，努力提升營收成長與擴大市場規模的環境。在此，感謝各位股東的期許與支持，本公司將肩負更大的社會責任，秉持謙卑的態度，積極落實公司治理，進而創造全體股東最大的利益。

### 一、2013 年營業報告

#### (一)營業計劃實施成果

單位:新台幣仟元

項目	2012 年度	2013 年度	成長率
營業收入	2,213,402	2,134,592	-3.56%
稅後淨利	34,438	52,258	51.75%
淨利率	1.56%	2.45%	

2013 年營業收入比 2012 年小幅減少約 3.56%，營業毛利也較 2012 年下滑 92,138 仟元，主要係新加坡工程延緩，市場上對於基礎建設之設備需求降低，也使得機器設備的出租及銷售率下滑，加上市場競爭激烈，毛利率不若以往。至於營業費用較 2012 年增加，主要係海外布點之一次性費用，致營業淨利大幅降低至 140,208 仟元。然營業外收入及支出部份，2013 年認列轉投資損失較

2012 年減少 134,119 仟元，然利息費用較 2012 年增加 12,713 仟元，致營業外收入及支出大幅減少 109,407 仟元。綜之，2013 年稅後淨利為 52,258 仟元，較 2012 年成長 51.75%。

## (二)財務收支及獲利能力分析

分析項目		年 度	
		2012 年	2013 年
財務結構 %	負債占資產比率	62.75	62.78
	長期資金占不動產、廠房及設備比率	93.51	89.60
償債能力 %	流動比率	92.63	80.00
	速動比率	47.50	35.97
	利息保障倍數	2.42	1.77
獲利能力	資產報酬率(%)	2.06	2.36
	權益報酬率(%)	1.84	2.88
	稅前純益占實收資本比率(%)	14.68	9.56
	純益率(%)	1.53	2.45
	每股盈餘(元)	0.56	0.87

## 二、2014 年營業計劃概要

在 2008 年全球金融海嘯後，經貿版圖呈現明顯消長，世界成長重心由西轉東，亞洲新興國家已經逐漸取代以往先進國家成為全球復甦的主要動力。根據市場研究機構 The Freedonia Group, Inc.之研究顯示，全球工程機械設備需求於 2017 年將達到 1,890 億美元，預期成長率達 6%，此產業之擴張主要以成長中之亞洲及太平洋地區。此外，2015 年東協自由貿易區將納入中國、日本、南韓、澳洲、紐西蘭等國，區域內完全免關稅，凸顯投資東協已成為主要趨勢。可以預期，東南亞地區大規模之基礎設施建設和產業投資這個亮點將在未來 3 年至 5 年中繼續發光。

展望 2014 年，是充滿機會與成長的一年，雖然仍有不少挑戰與競爭

橫阻於前，但經過積極調整及重新佈局，致力與國際趨勢接軌，迎合市場及客戶需求，體質更加健全，2014 將以新面貌嶄現，成為跨地區性的集團。我們將以區域品牌知名度、經驗豐富且專業的團隊、優質充沛的多元產品、彈性即時的滿意服務及有效率的執行力等優勢，提供最完善服務質量來滿足客戶需求，並深化供應商關係，進一步鞏固在產業中的領先地位。

### 三、未來公司發展策略

全球經濟重心正由西方轉向東方，市場重心亦將從成熟市場轉向新興發展中市場。高盛證券分析勞動力成長、資本存量與技術成長 3 項指標，推算出 GDP 成長率所挑出的「新鑽 11 國」，亞洲國家占 7 席，顯示亞太區域成為全球經濟重心趨勢。以中國、印度為中心的亞太地區，以其強勁的經濟力道成為世界新的經濟驅動動能。捷必勝發展策略將持續鞏固新加坡市場，積極擴展泰國、馬來西亞等東南亞地區，輔以進軍港澳、台灣、日本等市場。除靈活運用策略聯盟或併購，並不斷創新產業服務領域，增加產品多元性與範圍，期望未來營收獲利再創佳績，與公司股東、員工及經營層全體共享經營成果。

董事長 林永車



【附件二】

捷必勝控股股份有限公司

審計委員會查核報告書

本公司民國一〇二年財務報告暨合併財務報表業經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四及公司法第二百一十九條之規定報告如上，敬請 鑒核。

捷必勝控股股份有限公司



審計委員會召集人：Samuel Poon Hon Thang

(潘漢騰)

A handwritten signature in black ink, consisting of stylized characters, positioned to the right of the printed name.

中 華 民 國 一 〇 三 年 三 月 十 九 日

【附件三】

**Deloitte.**  
**勤業眾信**

勤業眾信聯合會計師事務所  
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會計師查核報告

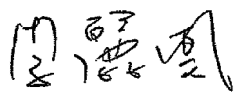
捷必勝控股股份有限公司 公鑒：

捷必勝控股股份有限公司及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表與合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作，以合理確信合併財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報表所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報表所採用之會計原則及所作之重大會計估計，暨評估合併財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照證券發行人財務報告編製準則、經金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達捷必勝控股股份有限公司及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併財務狀況，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

勤業眾信聯合會計師事務所  
會計師 李麗鳳



會計師 陳慧銘



財政部證券暨期貨管理委員會核准文號  
台財證六字第 0930128050 號

財政部證券暨期貨管理委員會核准文號  
台財證六字第 0920123784 號

中 華 民 國 103 年 3 月 19 日



民國 102 年 12 月 31 日 暨 民國 101 年 12 月 31 日 及 1 月 1 日

單位：新台幣仟元

代 碼	資	102年12月31日		101年12月31日		101年1月1日	
		產 金	額 %	金	額 %	金	額 %
	流動資產						
1100	現金及約當現金(附註四、六及二七)	\$ 184,732	4	\$ 190,911	4	\$ 158,439	5
1110	透過損益按公允價值衡量之金融資產-流動(附註四、五、七及二七)	18	-	5,010	-	4,926	-
1170	應收帳款(附註四、五、八及二七)	408,912	8	573,589	12	422,967	12
1180	應收帳款-關係人(附註四、五、八、二七及二八)	8,048	-	42,101	1	36,766	1
1200	其他應收款(附註八、二七及三十)	33,006	1	23,097	-	1,483	-
1210	其他應收款-關係人(附註八、二七及二八)	58	-	58	-	261	-
130X	存貨(附註四、五、九及二九)	753,797	15	797,049	16	378,592	11
1410	預付款項(附註十二及二八)	28,847	1	27,932	1	77,566	2
1479	其他流動資產(附註十二及二九)	4,462	-	88	-	5	-
11XX	流動資產總計	<u>1,421,880</u>	<u>29</u>	<u>1,659,835</u>	<u>34</u>	<u>1,081,005</u>	<u>31</u>
	非流動資產						
1550	採用權益法之投資(附註四及十)	26,968	1	40,263	1	192,427	5
1600	不動產、廠房及設備(附註四、五、十一、二九及三十)	3,363,540	69	3,123,840	65	2,262,316	64
1840	遞延所得稅資產(附註四、五及二十)	16,936	-	10,304	-	336	-
1915	預付設備款(附註十二及三十)	61,358	1	-	-	-	-
1920	存出保證金(附註十二及二七)	4,474	-	7,270	-	2,652	-
1990	其他非流動資產(附註十二)	108	-	170	-	-	-
15XX	非流動資產總計	<u>3,473,384</u>	<u>71</u>	<u>3,181,847</u>	<u>66</u>	<u>2,457,731</u>	<u>69</u>
1XXX	資 產 總 計	<u>\$ 4,895,264</u>	<u>100</u>	<u>\$ 4,841,682</u>	<u>100</u>	<u>\$ 3,538,736</u>	<u>100</u>
	負債及權益						
	流動負債						
2100	短期借款(附註十三及二七)	\$ 789,362	16	\$ 518,870	11	\$ 397,345	11
2120	透過損益按公允價值衡量之金融負債-流動(附註四、五、七及二七)	1,455	-	1,727	-	278	-
2170	應付帳款(附註十四及二七)	50,336	1	282,268	6	131,882	4
2180	應付帳款-關係人(附註十四、二七及二八)	13,680	-	63,331	1	15,011	-
2219	其他應付款(附註十五及二七)	124,087	3	117,235	2	82,855	2
2220	其他應付款-關係人(附註十五、二七及二八)	15,041	-	50	-	2,164	-
2230	當期所得稅負債(附註二十)	16,610	1	90,162	2	28,988	1
2322	一年內到期之長期借款(附註十三、二七及二九)	750,290	15	721,438	15	385,930	11
2310	預收款項	16,408	-	8,469	-	20,653	1
2399	其他流動負債	15	-	39	-	3	-
21XX	流動負債總計	<u>1,777,284</u>	<u>36</u>	<u>1,803,589</u>	<u>37</u>	<u>1,065,109</u>	<u>30</u>
	非流動負債						
2540	長期借款(附註十三、二七及二九)	1,191,540	25	1,122,612	23	490,198	14
2570	遞延所得稅負債(附註四、五及二十)	104,231	2	111,362	3	97,933	3
2645	存入保證金(附註二七)	54	-	55	-	82	-
25XX	非流動負債總計	<u>1,295,825</u>	<u>27</u>	<u>1,234,029</u>	<u>26</u>	<u>588,213</u>	<u>17</u>
2XXX	負債總計	<u>3,073,109</u>	<u>63</u>	<u>3,037,618</u>	<u>63</u>	<u>1,653,322</u>	<u>47</u>
	歸屬於本公司業主之權益(附註十七)						
	股本						
3110	普通股股本	609,950	12	609,950	13	554,500	16
3200	資本公積	1,122,529	23	1,122,529	23	1,122,529	32
	保留盈餘						
3320	特別盈餘公積	-	-	23,447	-	-	-
3350	未分配盈餘	131,180	3	76,473	2	231,832	6
3300	保留盈餘總計	131,180	3	99,920	2	231,832	6
3410	國外營運機構財務報表換算之兌換差額	(6,408)	-	6,761	-	(23,447)	(1)
3500	庫藏股票	(35,096)	(1)	(35,096)	(1)	-	-
3XXX	權益總計	<u>1,822,155</u>	<u>37</u>	<u>1,804,064</u>	<u>37</u>	<u>1,885,414</u>	<u>53</u>
	負債及權益總計	<u>\$ 4,895,264</u>	<u>100</u>	<u>\$ 4,841,682</u>	<u>100</u>	<u>\$ 3,538,736</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長：林永車

經理人：林永車

會計主管：郭明仁

捷必勝控股股份有限公司及子公司

合併綜合損益表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股盈餘為元

代 碼		102年度		101年度	
		金 額	%	金 額	%
4000	營業收入（附註四、五、十八及二八）	\$ 2,134,592	100	\$ 2,213,402	100
5000	營業成本（附註九、十九及二八）	( 1,716,045)	( 80)	( 1,702,717)	( 77)
5950	營業毛利	<u>418,547</u>	<u>20</u>	<u>510,685</u>	<u>23</u>
	營業費用（附註十九及二八）				
6100	推銷費用	( 89,172)	( 4)	( 54,531)	( 2)
6200	管理費用	( 189,167)	( 9)	( 175,317)	( 8)
6000	營業費用合計	( 278,339)	( 13)	( 229,848)	( 10)
6900	營業淨利	<u>140,208</u>	<u>7</u>	<u>280,837</u>	<u>13</u>
	營業外收入及支出				
7010	其他收入（附註十九及二二）	791	-	309	-
7020	其他利益及損失（附註十、十九、二七及二八）	( 1,616)	-	( 135,738)	( 6)
7050	財務成本（附註十九）	( 75,668)	( 4)	( 62,955)	( 3)
7060	採用權益法之關聯企業及合資損益之份額（附註四及十）	( 5,402)	-	7,082	-
7000	營業外收入及支出合計	( 81,895)	( 4)	( 191,302)	( 9)
7900	繼續營業單位稅前淨利	58,313	3	89,535	4
7950	所得稅費用（附註四及二十）	( 6,055)	-	( 55,097)	( 2)
8200	本期淨利	<u>52,258</u>	<u>3</u>	<u>34,438</u>	<u>2</u>

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代 碼	102年度		101年度	
	金 額	%	金 額	%
	其他綜合損益 (附註十七)			
8310	國外營運機構財務報表 換算之兌換差額			
	(\$ 13,169)	( 1)	\$ 30,208	1
8300	本期其他綜合損益 (稅後淨額)			
	( 13,169)	( 1)	30,208	1
8500	本期綜合損益總額			
	\$ 39,089	2	\$ 64,646	3
	淨利歸屬於：			
8610	本公司業主			
	\$ 52,258	2	\$ 34,438	2
8620	非控制權益			
	-	-	-	-
8600	\$ 52,258	2	\$ 34,438	2
	綜合損益總額歸屬於：			
8710	本公司業主			
	\$ 39,089	2	\$ 64,646	3
8720	非控制權益			
	-	-	-	-
8700	\$ 39,089	2	\$ 64,646	3
	每股盈餘 (附註二一)			
	來自繼續營業單位			
9710	基 本			
	\$ 0.87		\$ 0.57	
9810	稀 釋			
	\$ 0.87		\$ 0.57	

後附之附註係本合併財務報告之一部分。

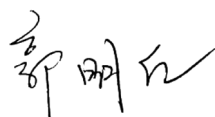
董事長：林永車



經理人：林永車



會計主管：郭明仁





捷必勝控 及子公司

民國 102 年及 101 年 12 月 31 日

單位：新台幣千元

代碼	歸 屬 於 本 公 司 業 主 之 權 益											
	普 通 股 股 份		特 別 盈 餘 公 積		留 積		盈 餘 分 配		機 構 財 務 報 表 換 算 之 兌 換 差 額		庫 藏 股 票	權 益 總 額
	股 數 ( 仟 股 )	本 資 本	公 積	公 積	盈 餘	盈 餘	盈 餘	盈 餘	(\$)	(\$)		
A1	55,450	\$ 554,500	\$ 1,122,529	\$ -	\$ 231,832	\$ 23,447	\$ -	\$ 23,447	\$ 23,447	\$ -	\$ -	\$ 1,885,414
B3	-	-	-	23,447	( 23,447 )	-	-	-	-	-	-	-
B5	-	-	-	-	( 110,900 )	-	-	-	-	-	-	( 110,900 )
B9	5,545	55,450	-	-	( 55,450 )	-	-	-	-	-	-	-
L1	-	-	-	-	-	-	-	-	-	( 35,096 )	( 35,096 )	( 35,096 )
D1	-	-	-	-	34,438	-	-	-	-	-	-	34,438
D3	-	-	-	-	-	-	30,208	-	-	-	-	30,208
D5	-	-	-	-	34,438	-	30,208	-	-	-	-	64,646
Z1	60,995	609,950	1,122,529	23,447	76,473	6,761	( 35,096 )	-	-	-	-	1,804,064
B3	-	-	-	( 23,447 )	23,447	-	-	-	-	-	-	-
B7	-	-	-	-	( 20,998 )	-	-	-	-	-	-	( 20,998 )
D1	-	-	-	-	52,258	-	-	-	-	-	-	52,258
D3	-	-	-	-	-	-	( 13,169 )	-	-	-	-	( 13,169 )
D5	-	-	-	-	52,258	-	( 13,169 )	-	-	-	-	39,089
Z1	60,995	609,950	1,122,529	\$ -	\$ 131,180	\$ 6,408	( \$ 35,096 )	-	-	-	-	\$ 1,822,155

後附之附註係本合併財務報告之一部分。

董事長：林永車

會計主管：郭明仁

捷必勝控股股份有限公司及子公司

合併現金流量表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		102年度	101年度
	營業活動之現金流量		
A10000	本期稅前淨利	\$ 58,313	\$ 89,535
A20010	不影響現金流量之收益費損項目		
A20100	折舊費用	495,244	452,013
A20300	呆帳費用提列數	33,942	13,007
A20400	透過損益按公允價值衡量金融 資產及負債之淨（利益）損 失	( 283)	1,434
A22300	採用權益法認列之關聯企業及 合資損益之份額	5,402	( 7,082)
A20900	財務成本	75,668	62,955
A21200	利息收入	( 110)	( 47)
A22500	處分及報廢不動產、廠房及設 備（利益）損失	( 689)	661
A23100	處分投資利益	-	( 1,451)
A23500	金融資產減損損失	-	130,667
A23700	非金融資產減損損失	13,718	4,085
A24100	未實現外幣兌換利益	( 529)	( 8,034)
A30000	營業資產及負債之淨變動數		
A31110	持有供交易之金融資產減少	4,846	-
A31990	其他營業資產減少（增加）	62	( 170)
A31150	應收帳款減少（增加）	131,043	( 130,307)
A31160	應收帳款－關係人減少（增加）	34,139	( 10,136)
A31180	其他應收款增加	( 9,889)	( 21,663)
A31200	存貨增加	( 634,302)	( 1,041,163)
A31230	預付款項（增加）減少	( 915)	42,613
A31240	其他流動資產增加	( 4,374)	( 83)
A32150	應付帳款（減少）增加	( 231,932)	132,985
A32160	應付帳款－關係人（減少）增 加	( 49,651)	38,209
A32180	其他應付款增加	5,578	2,558
A32190	其他應付款－關係人增加（減 少）	14,991	( 2,114)

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代 碼		102年度	101年度
A32210	預收款項增加(減少)	\$ 7,939	(\$ 12,662)
A32230	其他流動負債(減少)增加	( 24)	36
A33000	營運產生之現金	( 51,813)	( 264,154)
A33100	收取之利息	110	47
A33300	支付之利息	( 74,394)	( 67,951)
A33500	支付之所得稅	( 93,371)	( 27,106)
AAAA	營業活動之淨現金流出	( 219,468)	( 359,164)
投資活動之現金流量			
B04400	其他應收款—關係人增加	-	( 3,227)
B01800	取得採用權益法之投資	-	( 9,384)
B02700	取得不動產、廠房及設備	( 109,034)	( 157,840)
B01900	處分採用權益法之投資	-	41,469
B02200	對子公司之收購(扣除所取得之現金)	-	( 427,049)
B02800	處分不動產、廠房及設備	2,622	6,843
B03700	存出保證金減少(增加)	2,796	( 4,532)
B07100	預付設備款增加	( 61,358)	-
BBBB	投資活動之淨現金流出	( 164,974)	( 553,720)
籌資活動之現金流量			
C00100	短期借款增加	271,021	129,559
C01600	舉借長期借款	158,271	967,922
C01700	償還長期借款	( 60,491)	-
C04900	庫藏股票買回成本	-	( 35,096)
C03100	存入保證金減少	( 1)	( 27)
C04500	發放現金股利	( 20,998)	( 110,900)
CCCC	籌資活動之淨現金流入	347,802	951,458
DDDD	匯率變動對現金及約當現金之影響	30,461	( 6,102)
EEEE	本期現金及約當現金淨(減少)增加	( 6,179)	32,472
E00100	期初現金及約當現金餘額	190,911	158,439
E00200	期末現金及約當現金餘額	\$ 184,732	\$ 190,911

後附之附註係本合併財務報告之一部分。

董事長：林永車

經理人：林永車

會計主管：郭明仁

## 【附件四】

### 取得或處份資產管理辦法修正條文對照表

修正條文	現行條文	說明
<p>二、範圍：</p> <ol style="list-style-type: none"> <li>1. 有價證券：股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。</li> <li>2. <u>不動產(含土地、房屋及建築、投資性不動產、土地使用權)及非營運性設備。</u></li> <li>3. 會員證。</li> <li>4. 專利權、著作權、商標權、特許權等無形資產。</li> <li>5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。</li> <li>6. 衍生性商品。</li> <li>7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。</li> <li>8. 其他重要資產。</li> </ol>	<p>二、範圍：</p> <ol style="list-style-type: none"> <li>1. 有價證券：股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。</li> <li>2. 不動產及其他固定資產。</li> <li>3. 會員證。</li> <li>4. 專利權、著作權、商標權、特許權等無形資產。</li> <li>5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。</li> <li>6. 衍生性商品。</li> <li>7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。</li> <li>8. 其他重要資產。</li> </ol>	<p>配合法令修改</p>
<p>四、作業內容：</p> <ol style="list-style-type: none"> <li>1. 名詞定義           <ol style="list-style-type: none"> <li>(1) 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約(Forward)、選擇權契約(Option)、期貨契約(Futures)及交換契約(SWAP)，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。</li> </ol> </li> </ol>	<p>四、作業內容：</p> <ol style="list-style-type: none"> <li>1. 名詞定義           <ol style="list-style-type: none"> <li>(1) 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約(Forward)、選擇權契約(Option)、期貨契約(Futures)及交換契約(SWAP)，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。</li> </ol> </li> </ol>	<p>配合法令修改</p>

修正條文	現行條文	說明
<p>(2)依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>(3)所稱「<u>關係人</u>」、「<u>子公司</u>」：應依證券發行人財務報告編製準則規定認定之。</p> <p>(4)專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>(5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(6)本管理辦法有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</p>	<p>(2)依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>(3)所稱「關係人」：依本公司CM-10「關係人交易管理辦法」之規範。</p> <p>(4)所稱「子公司」：指依財團法人中華民國會計研究發展基金會發佈之財務會計準則公報第五號及第七號所規定者。</p> <p>(5)專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。</p> <p>(6)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p>	
<p>四、作業內容：</p> <p>3.取得或處份不動產或<u>非營運性設備</u>之處理程序：</p> <p>(1)評估及作業程序：公司不動產</p>	<p>四、作業內容：</p> <p>3.取得或處份不動產或其他固定資產之處理程序：</p> <p>(1)評估及作業程序：公司不動產</p>	

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<p>及<u>非營運性設備</u>之取得或處份程序，應依內控控制制度—固定資產循環辦理。</p> <p>(2)交易條件之規定程序</p> <p>A.取得或處分不動產，應參考附近不動產實際交易價格或取得鑑價師之估價報告，決議交易條件及交易價格，作成分析報告提報 Managing Director，其金額 \$2,000,000 以下者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$2,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>B.取得或處分<u>非營運性設備</u>，應以詢價、比價、議價或招標方式擇一為之，其金額在 \$2,000,000(含)以下者，應取得 Managing Director 核准；\$2,000,000~\$4,000,00 者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$4,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>(3)執行單位</p> <p>本公司取得或處分不動產或<u>非營運性設備</u>時，應依前項核決許可權呈核決後，由使用部門、採購部門及相關權責部門負責執行。</p> <p>(4)不動產或<u>非營運性設備</u>估價報告</p>	<p>及其他固定資產之取得或處份程序，應依內控控制制度—固定資產循環辦理。</p> <p>(2)交易條件之規定程序</p> <p>A.取得或處分不動產，應參考附近不動產實際交易價格或取得鑑價師之估價報告，決議交易條件及交易價格，作成分析報告提報 Managing Director，其金額 \$2,000,000 以下者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$2,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>B.取得或處分其他固定資產，應以詢價、比價、議價或招標方式擇一為之，其金額在 \$2,000,000(含)以下者，應取得 Managing Director 核准；\$2,000,000~\$4,000,00 者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$4,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>(3)執行單位</p> <p>本公司取得或處分不動產或<u>其它</u>固定資產時，應依前項核決許可權呈核決後，由使用部門、採購部門及相關權責部門負責執行。</p> <p>(4)不動產或<u>其他</u>固定資產估價報告</p>	

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<p>公司取得或處分不動產或<u>非營運性設備</u>，除向政府機構取得、自地委建、或取得、處分供營業使用之<u>非營運性設備</u>外，交易金額達公司實收資本額百分之二十或 \$S 12,000,000(約 NTD300,000,000)以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>A. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>B. 交易金額達 \$S42,000,000(約 NTD 1,000,000,000) 以上者，應請二家以上之專業估價者估價。</p> <p>C. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處份資產之估價結果均低於交易金額外，應洽請會計師依財團法人<u>中華民國會計研究發展基金會所發布之審計準則公報第二十號</u>規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>I. 估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>II. 二家以上專業估價者之估價結果差距達交</p>	<p>公司取得或處分不動產或其他固定資產，除向政府機構取得、自地委建、或取得、處分供營業使用之機器設備外，交易金額達公司實收資本額百分之二十或 \$S 12,000,000(約 NTD300,000,000)以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>A. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>B. 交易金額達 \$S42,000,000(約 NTD 1,000,000,000) 以上者，應請二家以上之專業估價者估價。</p> <p>C. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處份資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：</p> <p>I. 估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>II. 二家以上專業估價者之估價結果差距達交</p>	

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<p>易金額百分之十以上者。</p> <p>D. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(5)經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	<p>易金額百分之十以上者。</p> <p>D. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(5)經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	
<p>四、作業內容：</p> <p>4.取得或處份有價證券投資處理程序：</p> <p>(4)取得專家意見</p> <p>A.公開發行公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。</p> <p>B.交易金額達公司實收資本額百分之二十或新台幣 300,000,000（約 SGD \$13,000,000，依當時匯率換算之）以上者，應洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公告第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。</p>	<p>四、作業內容：</p> <p>4.取得或處份有價證券投資處理程序：</p> <p>(4)取得專家意見</p> <p>A.公開發行公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。</p> <p>B.交易金額達公司實收資本額百分之二十或新台幣 300,000,000（約 SGD \$13,000,000，依當時匯率換算之）以上者，應洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公告第二十號規定辦理。但該有價證券具活絡市場之公開報價或<u>行政院</u>金融監督管理委員會另有規定者，不在此限。</p>	<p>因行政院金融監督管理委員會自一百零一年七月一日起改制為金融監督管理委員會，爰修正本條文字。</p>
<p>四、作業內容：</p> <p>6.取得或處份會員證及無形資產之</p>	<p>四、作業內容：</p> <p>6.取得或處份會員證及無形資產之</p>	<p>配合法令修改</p>

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<p>評估程序：</p> <p>本公司取得或處份會員證或無形資產交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，<u>除與政府機構交易外</u>，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	<p>評估程序：</p> <p>本公司取得或處份會員證或無形資產交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	
<p>四、作業內容：</p> <p>5.關係人交易處理程序：</p> <p>(2)評估及作業程序：</p> <p>本公司向關係人取得或處份不動產或不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣 300,000,000 (約當 S\$13,000,000，依當時匯率換算之)，<u>除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外</u>，應將下列資料提交予審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p> <p>A.取得或處份資產之目的、必要性及預計效益。</p> <p>B.選定關係人為交易對象之原因。</p> <p>C.向關係人取得不動產，依本條 (5)規定評估預定交易條件合理性之相關資料。</p> <p>D.關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p>	<p>四、作業內容：</p> <p>5.關係人交易處理程序：</p> <p>(2)評估及作業程序：</p> <p>本公司向關係人取得或處份不動產或不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣 300,000,000 (約當 S\$13,000,000，依當時匯率換算之)，應將下列資料提交予審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p> <p>A.取得或處份資產之目的、必要性及預計效益。</p> <p>B.選定關係人為交易對象之原因。</p> <p>C.向關係人取得不動產，依本條 (5)規定評估預定交易條件合理性之相關資料。</p> <p>D.關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p>	<p>配合法令修改</p>

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<p>F.依本條(1)規定取得之專業估價者出具之估價報告或會計師意見。</p> <p>G.本次交易之限制條件及其他重要約定事項。</p>	<p>F.依本條(1)規定取得之專業估價者出具之估價報告或會計師意見。</p> <p>G.本次交易之限制條件及其他重要約定事項。</p>	
<p>四、作業內容：</p> <p>5.關係人交易處理程序：</p> <p>(4)本公司與子公司間，取得或處分非供營業出租或出售交易之<u>設備</u>，董事會得依第3條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>(5)不動產交易價格成本合理性之評估：</p> <p>A.公開發行公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>I. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之。</p> <p>II. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。</p>	<p>四、作業內容：</p> <p>5.關係人交易處理程序：</p> <p>(4)本公司與子公司間，取得或處分非供營業出租或出售交易之<u>機器設備</u>，董事會得依第3條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>(5)不動產交易價格成本合理性之評估：</p> <p>A.公開發行公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>I. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之。</p> <p>II. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。</p>	<p>配合法令修改</p>

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<p>但金融機構與交易之一方互為關係人者，不適用之。</p> <p>B.合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。</p> <p>C.向關係人取得不動產，應洽請會計師覆核及表示具體意見。</p> <p>D.公司向關係人取得不動產，有下列情形之一者，應依本條(2)規定辦理，不適用本條(5)之A~C款規定：</p> <p>I. 關係人係因繼承或贈與而取得不動產。</p> <p>II. 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>III. 與關係人簽訂合建契約，<u>或自地委建、租地委建等委請關係人興建不動產</u>而取得不動產。</p>	<p>但金融機構與交易之一方互為關係人者，不適用之。</p> <p>B.合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。</p> <p>C.向關係人取得不動產，應洽請會計師覆核及表示具體意見。</p> <p>D.公司向關係人取得不動產，有下列情形之一者，應依本條(2)規定辦理，不適用本條(5)之A~C款規定：</p> <p>I. 關係人係因繼承或贈與而取得不動產。</p> <p>II. 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>III. 與關係人簽訂合建契約而取得不動產。</p>	
<p>四、作業內容：</p> <p>7.取得或處分衍生性商品之處理程序：</p> <p>(1)交易原則與方針</p> <p>B.權責劃分：</p> <p>VII.從事衍生性商品交易時，董事會之監督管理原則</p> <p>a.董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：</p>	<p>四、作業內容：</p> <p>7.取得或處分衍生性商品之處理程序：</p> <p>(1)交易原則與方針</p> <p>B.權責劃分：</p> <p>VII.從事衍生性商品交易時，董事會之監督管理原則</p> <p>a.董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：</p>	<p>配合法令修改</p>

修正條文	現行條文	說明
<p>①定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所訂之從事衍生性商品交易處理程序辦理。</p> <p>②監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向審計委員會及董事會報告。</p> <p>b.定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>c.本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報<u>最近期</u>董事會。</p> <p>d.本公司從事衍生性商品交易時，應建立「衍生性商品交易備查簿」，就從事衍生性商品交易之種類、金額、董事會通過日期及依應審慎評估之事項，詳予登載於備查簿備查。</p>	<p>①定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所訂之從事衍生性商品交易處理程序辦理。</p> <p>②監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向審計委員會及董事會報告。</p> <p>b.定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>c.本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報董事會。</p> <p>d.本公司從事衍生性商品交易時，應建立「衍生性商品交易備查簿」，就從事衍生性商品交易之種類、金額、董事會通過日期及依應審慎評估之事項，詳予登載於備查簿備查。</p>	
<p>四、作業內容：</p> <p>9. 資訊公開：</p> <p>(1)本公司有下列情事者應按性質於事實發生之即日起算二日內公告申報：</p> <p>A.向關係人取得或處份不動產或不動產外之其他資產(供營運活動需要之出租或出售者除外)且</p>	<p>四、作業內容：</p> <p>9. 資訊公開：</p> <p>(1)本公司有下列情事者應按性質於事實發生之即日起算二日內公告申報：</p> <p>A.向關係人取得或處份不動產或不動產外之其他資產(供營運活動需要之出租或出售者除外)且</p>	

修正條文	現行條文	說明
<p>交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元(約當SS\$13,000,000,依當時匯率換算之)以上者。但買賣公債、附買回、賣回條件之債券、<u>申購或贖回國內貨幣市場基金</u>，不在此限。</p> <p>B. 進行合併、分割、收購或股份受讓。</p> <p>C. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>D. 除 A~C 款以外之資產交易或金融機構處分債權，其交易金額達公司實收資本額百分之二十或 NTD 300,000,000 (或SS\$13,000,000,依當時匯率換算之)以上者。但下列情形不在此限：</p> <p>I. 買賣公債。</p> <p>II. 買賣附買回、賣回條件之債券、<u>申購或贖回國內貨幣市場基金</u>。</p> <p>III. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達 NTD 500,000,000 (或SS\$21,000,000,依當時匯率換算之)以上。</p>	<p>交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元(約當SS\$13,000,000,依當時匯率換算之)以上者。但買賣公債或附買回、賣回條件之債券，不在此限。</p> <p>B. 進行合併、分割、收購或股份受讓。</p> <p>C. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>D. 除 A~C 款以外之資產交易或金融機構處分債權，其交易金額達公司實收資本額百分之二十或 NTD 300,000,000 (或SS\$13,000,000,依當時匯率換算之)以上者。但下列情形不在此限：</p> <p>I. 買賣公債。</p> <p>II. 買賣附買回、賣回條件之債券。</p> <p>III. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達 NTD 500,000,000 (或SS\$21,000,000,依當時匯率換算之)以上。</p>	

**【附錄一】 公司章程（英文原文）**

**THE COMPANIES LAW (2010 REVISION)  
OF THE CAYMAN ISLANDS  
COMPANY LIMITED BY SHARES**

**EIGHTH AMENDED AND RESTATED  
MEMORANDUM AND ARTICLES OF ASSOCIATION**

**OF**

**JP NELSON HOLDINGS**  
(adopted by a Special Resolution passed on June 5, 2013)

**THE COMPANIES LAW (2010 REVISION)  
OF THE CAYMAN ISLANDS  
COMPANY LIMITED BY SHARES**

**EIGHTH AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION  
OF  
JP NELSON HOLDINGS**

(adopted by a Special Resolution passed on June 5, 2013)

- 1 The name of the Company is **JP NELSON HOLDINGS**.
- 2 The Registered Office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands, or at such other place within the Cayman Islands as the Board may from time to time decide.
- 3 The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law (2010 Revision) or any other laws of the Cayman Islands.
- 4 The liability of each Member is limited to the amount unpaid on such Member's shares.
- 5 The share capital of the Company is New Taiwan Dollar 1,500,000,000 divided into 150,000,000 shares of a par value of New Taiwan Dollar 10.00 each.
- 6 The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.
- 7 Capitalised terms that are not defined in this Memorandum of Association bear the same meaning as those given in the Articles of Association of the Company.

**THE COMPANIES LAW (2010 REVISION)  
OF THE CAYMAN ISLANDS  
COMPANY LIMITED BY SHARES**

**EIGHTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION  
OF  
JP NELSON HOLDINGS**

(adopted by a Special Resolution passed on June 5, 2013)

**1. Interpretation**

1.1 In the Articles Table A in the First Schedule to the Statute does not apply and, unless there is something in the subject or context inconsistent therewith:

**“Applicable Public Company Rules”** means the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC, and the rules and regulations promulgated by the GTSM, as amended from time to time) affecting public companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company.

**“Articles”** means these articles of association of the Company.

**“Audit Committee”** means a committee of the Board, which shall comprise solely of Independent Directors.

**“Board”** means the board of directors appointed or elected pursuant to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles.

**“Capital Redemption Reserve”** means the reserve established by the Company for the purpose of section 37(4) of the Statute which shall comprise of, inter alia, (i) where Shares are redeemed or purchased wholly out of the Company's profits, the amounts by which the Company's issued share capital is diminished in accordance with section 37(3)(g) of the Statute on cancellation of the Shares redeemed or purchased; (ii) where Shares are redeemed or purchased wholly or partly out of the proceeds of a fresh issue and the aggregate amount of those proceeds is less than the aggregate nominal value of the Shares redeemed or purchased, the amount of such difference, unless section 37(4)(c) of the Statute applies; (iii) where Shares are redeemed or purchased out of capital and the capital payment for Shares redeemed or purchased and cancelled is less than their nominal amount, the amount of such difference, subject to section 37(5)(f) of the Statute; subject to any reduction in accordance with section 37(5)(e) of the Statute and other provisions of the Statute.

<b>“Capital Reserve”</b>	means the premium paid on the issuance of any Share and income from endowments received by the Company.
<b>“Chairman”</b>	means the Director elected amongst all the Directors as the chairman of the Board.
<b>“Company”</b>	means the above named company.
<b>“Directors”</b>	means the directors for the time being of the Company and shall include any and all Independent Director(s).
<b>“Dividend”</b>	means any dividend resolved to be paid on Shares pursuant to the Articles.
<b>“Electronic Record”</b>	has the same meaning as in the Electronic Transactions Law.
<b>“Electronic Transactions Law”</b>	means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
<b>“FSC”</b>	means the Financial Supervisory Commission of the ROC.
<b>“Gross Negligence”</b>	in relation to a person means a standard of conduct beyond negligence whereby a person acts with reckless disregard for the consequences of his action or inaction.
<b>“GTSM”</b>	means the GreTai Securities Market.
<b>“Independent Directors”</b>	means the Directors who are elected as “Independent Directors” for the purpose of the Applicable Public Company Rules.
<b>“Market Observation Post System”</b>	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation.
<b>“Member”</b>	has the same meaning as in the Statute.
<b>“Memorandum”</b>	means the memorandum of association of the Company.
<b>“Merger”</b>	means a transaction whereby:  (a) (i) all of the companies participating in such transaction are combined into a new company, which new company generally assumes all rights and obligations of the combined companies; or (ii) all of the companies participating in such transaction are merged into one of such companies as the surviving company, and the surviving company generally assumes all rights and obligations of the merged companies, and in each case the consideration for the transaction being the shares of the surviving or consolidated company or any other company, cash or other assets; or  (b) other forms of mergers and acquisitions which fall within the definition of “merger and/or consolidation” under the Applicable Public Company Rules.
<b>“Ordinary Resolution”</b>	means a resolution passed by a simple majority of the Members as, being entitled to do so, vote in person or, where

proxies are allowed, by proxy at a general meeting. In computing the majority when a poll is demanded regard shall be had to the number of votes to which each Member is entitled by the Articles.

<b>“Preferred Shares”</b>	has the meaning given thereto in Article 3.
<b>“Private Placement”</b>	means, after the Shares are listed on the GTSM, obtaining subscription for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors in the ROC as prescribed under the Applicable Public Company Rules and permitted by the competent securities authority in the ROC, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under Articles 2.5, 2.8 and 2.10 hereof;
<b>“Register of Members”</b>	means the register of members maintained in accordance with the Statute.
<b>“Registered Office”</b>	means the registered office for the time being of the Company.
<b>“Restricted Shares”</b>	has the meaning given thereto in Article 2.5;
<b>“ROC”</b>	means Taiwan, the Republic of China.
<b>“Seal”</b>	means the common seal of the Company and includes every duplicate seal.
<b>“Share”</b>	means a share in the Company.
<b>“Special Resolution”</b>	subject to the Statute, means a resolution passed by a majority of at least two-thirds of the votes cast by such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given.
<b>“Statute”</b>	means the Companies Law (2010 Revision) of the Cayman Islands and every modification, re-enactment or revision thereof for the time being in force.
<b>“Subsidiary”</b>	means, with respect to any company, (i) the entity, more than one half of whose total number of the outstanding voting shares or the total amount of the capital stock are directly or indirectly held by such company; (ii) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (iii) the entity, one half or more of whose executive shareholders or board directors are concurrently acting as the executive shareholders or board directors of such company; and (iv) the entity, one half or more of whose total number of outstanding voting shares or the total

amount of the capital stock are held by the same shareholder(s) of such company.

**“Supermajority Resolution”** means a resolution passed by a majority vote of the Members at a general meeting attended by Members who represent two-thirds or more of the total outstanding Shares or, if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares, but more than one half of the total outstanding Shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting.

**“TDCC”** means the Taiwan Depository & Clearing Corporation.

**“Treasury Shares”** has the meaning given thereto in Article 37.1.

## 1.2 In the Articles:

- (a) words importing the singular number include the plural number and vice versa;
- (b) words importing the masculine gender include the feminine gender;
- (c) words importing persons include corporations as well as any other legal or natural person;
- (d) “written” and “in writing” include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record;
- (e) “shall” shall be construed as imperative and “may” shall be construed as permissive;
- (f) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced;
- (g) any phrase introduced by the terms “including”, “include” “in particular” or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;
- (h) the term “and/or” is used herein to mean both “and” as well as “or.” The use of “and/or” in certain contexts in no respects qualifies or modifies the use of the terms “and” or “or” in others. The term “or” shall not be interpreted to be exclusive and the term “and” shall not be interpreted to require the conjunctive (in each case, unless the context otherwise requires);
- (i) headings are inserted for reference only and shall be ignored in construing the Articles;
- (j) Section 8 of the Electronic Transactions Law shall not apply; and
- (k) the term “holder” in relation to a Share means a person whose name is entered in the Register of Members as the holder of such Share.

## 2. Issue of Shares

- 2.1 Subject to the provisions, if any, in the Memorandum and these Articles and without prejudice to any rights attached to any existing Shares, the Board may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to

Dividend or other distribution, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and may also (subject to the Statute and the Articles) vary such rights; provided that no Share shall be issued at a discount except in accordance with the Statute.

- 2.2 The issue of new Shares shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and shall at all times be subject to the sufficiency of the authorised share capital of the Company.
- 2.3 Where the Company increases its issued share capital by issuing new Shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new Shares to be issued, for public offering in the ROC, unless it is deemed as either unnecessary or inappropriate by the FSC or GTSM for the Company to conduct the aforementioned public offering. Any percentage higher than the aforementioned 10% as resolved by a general meeting for public offering in the ROC shall prevail. The Company may also reserve up to 15% of the total amount of such newly issued Shares for subscription by the employees of the Company and its Subsidiaries.
- 2.4 Unless otherwise resolved by the Members at a general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new Shares for cash consideration, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion in Article 2.3) issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members that if any Member fails to subscribe his pro rata portion of such remaining newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his pre-emptive right to subscribe such newly-issued Shares. In the event that the number of Shares held by a Member is insufficient for such Member to exercise the pre-emptive right to subscribe one newly-issued Share, Shares held by several Members may be calculated together for joint subscription of newly-issued Shares or for subscription of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such Shares into the public offering tranche or offer any un-subscribed new Shares to a specific person or persons according to the Applicable Public Company Rules.
- 2.5 Subject to the provisions of the Statute, the Company may issue new Shares with restricted rights (“**Restricted Shares**”) to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution; provided that Article 2.3 hereof shall not apply in respect of the issue of such Shares. For so long as the Shares are listed on the GTSM, the terms of issue of Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.
- 2.6 The pre-emptive right of Members under Article 2.4 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes:
  - (a) in connection with a Merger, or pursuant to any reorganization of the Company;
  - (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof;
  - (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hererof;
  - (d) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire Shares;

- (e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; or
  - (f) in connection with Private Placement.
- 2.7 The Company shall not issue any unpaid Shares or partly paid-up Shares.
- 2.8 Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries.
- 2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.
- 2.10 The Company may enter into agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the Shares. The terms and conditions of such agreements shall be no less restrictive on relevant employee than the terms specified in the applicable incentive programme.
- 2.11 Share may not be issued in bearer form.

### **3. Preferred Shares**

- 3.1 Notwithstanding any provisions of these Articles, the Company may by Special Resolution create Shares of any class with preferred or other rights ("Preferred Shares"), the rights and obligations of which shall be set forth in these Articles.
- 3.2 The rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:
- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;
  - (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
  - (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
  - (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
  - (e) other matters concerning rights and obligations incidental to Preferred Shares.

### **4. Register of Members**

The Company shall maintain or cause to be maintained the Register of Members in accordance with the Statute.

## **5. Closing Register of Members or Fixing Record Date**

- 5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend or other distribution, or in order to make a determination of Members for any other purpose, the Board may provide that the Register of Members shall be closed for transfers for a stated period as prescribed by the Applicable Public Company Rules.
- 5.2 In lieu of, or apart from, closing the Register of Members, the Board may fix in advance or arrears a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or other distribution, or in order to make a determination of Members for any other purpose.
- 5.3 If the Register of Members is not so closed and no record date is fixed for the determination of Members entitled to notice of, or to vote at, a meeting of Members or Members entitled to receive payment of a Dividend or other distribution, the date on which notice of the meeting is sent or the date on which the resolution of the Board resolving to pay such Dividend or other distribution is passed, as the case may be, shall be the record date for such determination of Members. When a determination of Members entitled to vote at any meeting of Members has been made as provided in this Article, such determination shall apply to any adjournment thereof.

## **6. Certificates for Shares**

- 6.1 The Company shall issue Shares without printing share certificates for the Shares issued unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules. So long as the Shares are listed on the GTSM, notwithstanding anything contained in the Articles and subject always to the law of the Cayman Islands, the details regarding such issue of Shares shall be recorded by the TDCC in accordance with the Applicable Public Company Rules, and the Company shall recognize as a Member each person identified as a holder of a Share in the records provided by the TDCC to the Company and such records shall constitute the Register of Members. In the event that the Company shall issue certificates for Shares in accordance with the Applicable Public Company Rules, share certificates representing Shares, if any, shall be in such form as the Board may determine. Share certificates shall be signed by one or more Directors or other person authorised by the Board. The Board may authorise certificates to be issued with the authorised signature(s) affixed by mechanical process. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles no new certificate shall be issued until the former certificate representing a like number of relevant Shares shall have been surrendered and cancelled.
- 6.2 In the event that the Company shall issue certificated shares, the Company shall not be bound to issue more than one certificate for Shares held jointly by more than one person and delivery of a certificate to one joint holder shall be a sufficient delivery to all of them.
- 6.3 If a share certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Board may prescribe, and (in the case of defacement or wearing out) upon delivery of the old certificate.
- 6.4 Every share certificate sent in accordance with the Articles will be sent at the risk of the Member or other person entitled to the certificate. The Company will not be responsible for any share certificate lost or delayed in the course of delivery.

6.5 In the event that the Company shall issue certificated shares, the Company shall deliver the share certificates to the subscribers within thirty days from the date such Shares may be issued pursuant to the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.

## **7. Transfer of Shares**

7.1 Subject to Article 2.1, Shares are transferable.

7.2 The instrument of transfer of any Share shall be in writing and shall be executed by or on behalf of the transferor (and if the Board so requires, signed by or on behalf of the transferee). The transferor shall be deemed to remain the holder of a Share until the name of the transferee is entered in the Register of Members.

7.3 Notwithstanding the foregoing, in the event that the Shares are listed on the GTSM, the transfer of such Shares may be effected through the book-entry system of the TDCC and pursuant to the Applicable Public Company Rules.

## **8. Redemption and Repurchase of Shares**

8.1 Subject to the provisions of the Statute, the Company may issue Shares that are to be redeemed or are liable to be redeemed at the option of the Member or the Company. The redemption of such Shares shall be effected in such manner as the Company may, by Special Resolution, determine before the issue of the Shares.

8.2 Subject to the provisions of the Statute and these Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own Shares (including any redeemable Shares and the Shares listed on the GTSM) on such terms and in such manner as the Directors may determine.

8.3 In the event that the Company proposes to purchase the Share listed on the GTSM pursuant to Article 8.2, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase the Shares listed on the GTSM for any reason.

8.4 The Company may make a payment in respect of the redemption or purchase of its own Shares in any manner permitted by the Statute, including out of capital.

## **9. Variation of Rights of Shares**

9.1 If at any time the share capital of the Company is divided into different classes of Shares, all or any of the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of Shares, such modification or alteration shall be passed by a Special Resolution of the Company and shall also be passed by a Special Resolution passed at a separate meeting of Members of that class of Shares. To any such meeting all the provisions of the Articles relating to general meetings shall apply *mutatis mutandis*.

9.2 The rights conferred upon the holders of the Shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that class, be deemed to be varied by the creation or issue of further Shares ranking pari passu therewith.

## **10. Non Recognition of Trusts**

The Company shall not be bound by or compelled to recognise in any way (even when notified) any equitable, contingent, future or partial interest in any Share, or (except only as is otherwise provided by the Articles or the Statute) any other rights in respect of any Share other than an absolute right to the entirety thereof in the holder.

## **11. Transmission of Shares**

11.1 If a Member dies, the survivor or survivors (where he was a joint holder) or his legal personal representatives (where he was a sole holder), shall be the only persons recognised by the Company as having any title to his Shares. The estate of a deceased Member is not thereby released from any liability in respect of any Share, for which he was a joint or sole holder.

11.2 Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) may, upon such evidence being produced as may from time to time be required by the Board, elect, by a notice in writing sent by him to the Company, either to become the holder of such Share or to have some person nominated by him registered as the holder of such Share. If he elects to have another person registered as the holder of such Share, he shall sign an instrument of transfer of that Share to that person.

11.3 A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of a Member (or in any case other than by transfer) shall be entitled to the same Dividend, other distributions and other advantages to which he would be entitled if he were the registered holder of such Share. However, he shall not, before becoming a Member in respect of a Share, be entitled in respect of it to exercise any right conferred by membership in relation to general meetings of the Company and the Board may at any time give notice requiring any such person to elect either to be registered himself or to have some person nominated by him be registered as the holder of the Share. If the notice is not complied with within ninety days of being received or deemed to be received (as determined pursuant to the Articles) the Board may thereafter withhold payment of all Dividends, other distributions, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.

11.4 Notwithstanding the above, for as long as the Shares are listed on the GTSM, the transmission of the Shares may be effected through the book-entry system of the TDCC and pursuant to the Applicable Public Company Rules.

## **12. Amendments of Memorandum and Articles of Association and Alteration of Capital**

12.1 The Company may by Ordinary Resolution:

- (a) increase its share capital by such sum as the Ordinary Resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine;
- (b) consolidate and divide all or any of its share capital into Shares of larger amount than its existing Shares;
- (c) convert all or any of its paid-up Shares into stock, and reconvert that stock into paid-up Shares of any denomination; and

- (d) cancel any Shares that at the date of the passing of the Ordinary Resolution have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the Shares so cancelled.
- 12.2 All new Shares created in accordance with the provisions of the preceding Article shall be subject to the same provisions of the Articles with reference to the transfer, transmission and otherwise as the Shares in the original share capital.
- 12.3 Subject to the provisions of the Statute and the provisions of the Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:
  - (a) change its name;
  - (b) alter or add to the Articles;
  - (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; and
  - (d) reduce its share capital and any Capital Redemption Reserve.
- 12.4 Subject to the Statute and Article 12.5, the Company may from time to time by Supermajority Resolution:
  - (a) effect any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 36 hereof;
  - (b) effect any Merger (except for any Merger which falls within the definition of “merger and/or consolidation” under the Statute, which requires the approval of the Company by Special Resolution only), or spin-off of the Company;
  - (c) enter into, amend, or terminate any contract for lease of the Company's business in whole, or for delegation of management of the Company's business to others, or for frequent joint operation with others;
  - (d) transfer its business or assets, in whole or in any essential part; or
  - (e) acquire or assume the whole business or assets of another person, which has a material effect on the Company's operation.
- 12.5 Subject to the Statute, the Company may be voluntarily wound up:
  - (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
  - (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.5(a) above.
- 12.6 Subject to the Statute, the Company may, by Special Resolution, issue securities by way of Private Placement within the territory of the ROC in accordance with Applicable Public Company Rules provided that, the ordinary corporate bonds to be issued through Private Placement by the Company in accordance with the Articles and the Applicable Public Company Rules may be offered in different tranches within one year of the date of the meeting of the Board approving such Private Placement.

12.7 The Company may by Special Resolution reduce its share capital and any Capital Redemption Reserve in any manner authorised by the Statute and the Applicable Public Company Rules. Any such reduction of share capital shall be effected based on the percentage of shareholding of the Members pro rata, unless otherwise provided for in the Statute or the Applicable Public Company Rules.

12.8 Subject to the Statute, the Company may by Supermajority Resolution, distribute its Capital Reserve, in whole or in part, by issuing new Shares which shall be distributed as bonus shares to its original Members in proportion to the number of Shares being held by each of them or by cash.

### **13. Offices and Places of Business**

Subject to the provisions of the Statute, the Company may by resolution of the Board change the location of its Registered Office. The Company may, in addition to its Registered Office, maintain such other offices or places of business as the Board may determine.

### **14. Annual General Meetings**

14.1 The Company shall in each year hold a general meeting as its annual general meeting and such meeting shall be held within six months following the end of each financial year.

14.2 The Board shall call general meetings.

14.3 Unless otherwise provided by the Statute, the general meetings (including annual general meetings and extraordinary general meetings) shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall seek approval from the GTSM within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration matters of such general meeting (including but not limited to the handling of the voting of proxies submitted by any Members).

### **15. Extraordinary General Meetings**

15.1 All general meetings other than annual general meetings shall be called extraordinary general meetings.

15.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or desirable, and they shall on a Member's requisition as defined in Article 15.3 forthwith proceed to convene an extraordinary general meeting of the Company.

15.3 A Member's requisition set forth in Article 15.2 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent of the total number of the outstanding Shares which as at that date have been held by such Members for at least one year.

15.4 The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.

15.5 If the Board does not within fifteen days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the GTSM for its prior approval.

## **16. Notice of General Meetings**

- 16.1 At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat. The notice shall specify the place, the day and the hour of the meeting and the general nature of the business to be conducted at such meeting.
- 16.2 At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat. The notice shall specify the place, the date and time at which the meeting is to be held and the general nature of the business to be conducted at such meeting.
- 16.3 The Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.
- 16.4 A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in the Articles, be deemed to have been properly called if it is so agreed by all the Members entitled to attend an annual general meeting or an extraordinary general meeting (as the case may be).
- 16.5 Subject to Article 17.4, the accidental omission to give notice of a general meeting to, or the non receipt of notice of a general meeting by, any person entitled to receive such notice shall not invalidate the proceedings of that general meeting.
- 16.6 For so long as the Shares are listed on the GTSM, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the meetings, including but not limited to, election or discharge of Directors, in accordance with Articles 16.1 and 16.2 hereof, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Articles 16.1 and 16.2. The Board shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules.
- 16.7 The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion.
- (a) election or discharge of Directors;
  - (b) alteration of the Articles;
  - (c) (i) dissolution, Merger or spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the Company's business or assets, in whole or in any essential part or, (iv) acquisition or assumption of the whole business or assets of another person, which has a material effect on the Company's operation;
  - (d) approval of an action by Director(s) who engage(s) in business for himself/herself or on behalf of another person that is within the scope of the Company's business;
  - (e) distribution of the whole or part of the surplus profit of the Company in the form of new Shares;

- (f) distribution of Capital Reserve in the form of new Shares or cash; and
  - (g) Private Placement of any equity-type securities issued by the Company.
- 16.8 The Board shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Company's Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.
- 16.9 The Company shall make available all statements and records prepared by the Board and the report prepared by the Audit Committee, which will be submitted to the Members at the annual general meeting, at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.
- 16.10 The Board may postpone any general meeting called in accordance with the Articles and a notice of postponement shall be given to each Member before the time scheduled for such meeting. A notice of the adjourned meeting shall be given as in the case of an original meeting.
- 16.11 The Directors shall be entitled to receive notice of, attend and be heard at the general meeting.

## **17. Proceedings at General Meetings**

- 17.1 No resolutions shall be adopted at any general meeting unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.
- 17.2 The Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members as required by the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall distribute copies of the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses, to each Member, provided that the Board may make a public announcement of the foregoing documents instead.
- 17.3 Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on poll. No resolution put to the vote shall be decided by a show of hands.
- 17.4 Nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.
- 17.5 Unless otherwise expressly required by the Statute, the Memorandum or the Articles, any matter which has been presented for resolutions, approval, confirmation or adoption by the Members at any general meeting may be passed by Ordinary Resolution.
- 17.6 Member(s) holding 1% or more of the total outstanding Shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company

in writing a matter for discussion at an annual general meeting. Proposals shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).

- 17.7 Unless otherwise agreed by a majority of those attending and entitled to vote thereat, the Chairman shall act as chairman at all general meetings at which such person is present. In his absence a chairman shall be appointed or elected by the Members present at the meeting and entitled to vote.
- 17.8 Unless otherwise provided in the Articles, if a quorum is not present at the time appointed for the general meeting, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting as dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

## **18. Votes of Members**

- 18.1 Subject to any rights or restrictions attached to any Shares, every Member who (being an individual) is present in person or by proxy or, if a corporation is present by its duly authorised representative or by proxy, shall have one vote for every Share of which he is the holder. If a Member holds Shares for others, such Member may exercise his voting power separately. The qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.
- 18.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of Shares unless he is registered as a Member on the record date for such meeting nor unless all calls or other monies then payable by him in respect of Shares have been paid.
- 18.3 Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.
- 18.4 The Board may determine that the voting power of a Member at a general meeting may be exercised by way of a written ballot or by way of electronic transmission; provided, however, that if a general meeting is to be held outside the ROC or pursuant to the Applicable Public Company Rules, the Company shall provide the Members with a method for exercising their voting power by way of a written ballot or electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or electronic transmission. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electric document. The chairman as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electric document and/or any amendment to resolution(s) proposed at the said general meeting. For the purposes of clarification, such Member

voting in such manner shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

- 18.5 In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 18.4 hereof later intends to attend the general meetings in person, he shall, at least two days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision. Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the manner the previous voting decision under Article 18.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

## **19. Proxies**

- 19.1 The instrument of proxy shall be in the form approved by the Board from time to time and be expressed to be for a particular meeting only. An instrument of proxy shall be in writing and executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation, under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.
- 19.2 Subject to the Applicable Public Company Rules, except for trust enterprises organized under the laws of the ROC or a stock affairs agent approved pursuant to Applicable Public Company Rules, save with respect to the chairman being deemed appointed as proxy under Article 18.4, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period, during which the Company closes its Register of Members; any vote in respect of the portion in excess of such 3% threshold shall not be counted.
- 19.3 In the event that a Member exercises his voting power by way of a written ballot or electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to the date of such general meeting, serve the Company with a separate written notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time
- 19.4 The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company no less than five days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, save with respect to the deemed appointment of the chairman as proxy under Article 18.4. Where more than one instrument to vote are received from the same Member by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.
- 19.5 For so long as the shares are listed on the GTSM, the use and solicitation of proxies shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

## **20. Corporate Members**

Any corporation which is a Member may in accordance with its constitutional documents, or in the absence of such provision by resolution of its directors or other governing body, authorise such person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as the corporation could exercise if it were an individual Member.

## **21. Dissenting Member's Appraisal Right**

21.1 In the event any of the following resolutions are adopted at a general meeting, any Member who has notified the Company in writing of his objection to such matter prior to the meeting and has raised again his objection at the meeting, may request the Company to purchase all of his Shares at the then prevailing fair price:

- (a) the Company enters into, amends, or terminates any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others;
- (b) the Company transfers its business or assets, in whole or in any essential part; provided that the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
- (c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the Company's operations.

21.2 In the event any part of the Company's business is spun off or involved in any Merger, any Member, who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting approving such spin off or Merger, may request the Company to purchase all of his Shares at the then prevailing fair price.

## **22. Shares that May Not be Voted**

22.1 Shares held:

- (a) beneficially by the Company itself;
- (b) by any entity in which the Company owns, legally or beneficially, more than 50% of its issued and voting share capital or equity capital; or
- (c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or indirectly, more than 50% of its issued and voting share capital or equity capital;

shall not carry any voting rights nor be counted in the total number of outstanding Shares at any given time.

22.2 A Member who has a personal interest in any motion discussed at a general meeting, which interest may be in conflict with and impair those of the Company, shall abstain from voting such Member's Shares in regard to such motion and such Shares shall not be counted in determining the number of votes of the Members present at the said meeting. However, such Shares may be counted in determining the number of Shares of the Members present at such general meeting for the purposes of

determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

- 22.3 If the number of Shares pledged by a Director at any time amounts to more than fifty per cent of the total Shares held by such Director at the time of his latest appointment, such pledged Shares exceeding fifty per cent of the total Shares held by such Director at the time of his latest appointment, shall not carry any voting rights and such above-threshold Shares shall not be counted in determining the number of votes of the Members present at a general meeting but shall be counted towards the quorum of the general meeting.

## **23. Directors**

- 23.1 There shall be a Board consisting of not less than five persons, each of whom shall serve for a term of office not exceeding three years. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the limits in the number of Directors set forth in this Article, provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.
- 23.2 Unless otherwise approved by the GTSM, the number of Directors having a spousal relationship or familial relationship within the second degree of kinship with any other Directors shall be less than half of the total number of Directors.
- 23.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 23.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 23.2 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements shall vacate his position of Director automatically.
- 23.4 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three Independent Directors; provided, however, that the total number of Independent Directors shall amount to one-fifth or more of the total number of the Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise.
- 23.5 Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be governed by the Applicable Public Company Rules.

## **24. Powers of Directors**

- 24.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by a resolution of Members adopted in accordance with the Articles, the business of the Company shall be managed by the Board which may exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Board which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of the Board at which a quorum is present may exercise all powers exercisable by the Board.
- 24.2 Subject to the Articles, the Board may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property or any part thereof and to issue debentures, debenture

stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

## **25. Appointment and Removal of Directors**

- 25.1 The Members may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 25.2 below. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.
- 25.2 The election of Independent Directors and non-independent directors shall be held together and shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors (including the Independent Directors and non-independent directors) to be elected (“**Special Ballot Votes**”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director/Independent Director candidate or may be split for election amongst multiple Director/Independent Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the respective number of the Directors/Independent Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors/Independent Directors elected. The Company shall adopt a candidate nomination mechanism for the election of Independent Directors. Subject to the Statute, the nomination of Independent Directors and related announcement shall comply with the Applicable Public Company Rules.
- 25.3 If the number of Independent Directors is less than three persons due to the resignation or removal of any of the Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty days, an extraordinary general meeting to elect succeeding Independent Directors to fill the vacancies.
- 25.4 If the number of Directors is less than five persons due to the vacancy of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty days, an extraordinary general meeting to elect succeeding Directors to fill the vacancies.
- 25.5 Where a legal entity is a Member, its authorized representative may also be elected as Director of the Company in accordance with these Articles. If there are more than one authorized representatives, each of them may be so elected.
- 25.6 The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another person to fill the vacancy. Prior to the expiration of the term of office of the current Directors, the Members may at a general meeting re-elect all Directors, which vote shall be calculated in accordance with Article 25.2 above. The term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.
- 25.7 Where a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or in significant violation of applicable laws, regulations or the Articles, but has not been removed by Supermajority Resolution at any given general meeting, the Member(s) holding 3% or more of the total outstanding Shares may, within thirty days after that general meeting,

institute a lawsuit in the competent court for a judgment to remove such Director from office. The Taiwan Taipei District Court, ROC, may be the court for this matter.

## **26. Vacation of Office of Director**

The office of a Director shall be vacated if:

- (a) the Director is removed from office pursuant to the Articles;
- (b) the Director gives notice in writing to the Company that he resigns the office of Director;
- (c) the Director dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;
- (d) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to the applicable laws;
- (e) having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of such sentence is less than five years;
- (f) having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment of a term of one year or more, and the time elapsed after he has served the full term of such sentence is less than two years;
- (g) having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two years; or
- (h) having been dishonoured for use of negotiable instruments, and the term of such sanction has not yet expired.

In the event that any of the foregoing events described in clauses (c), (d), (e), (f), (g) and (h) has occurred to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

## **27. Proceedings of the Board**

27.1 Subject to the Applicable Public Company Rules, the Chairman of the Board may call a meeting of the Board and the Board may meet (either within or outside of the Cayman Islands) at any time and from time to time for the transaction of business, adjourn and otherwise regulate its meetings as it thinks fit before the Shares are listed on the GTSM. For so long as the Shares are listed on the GTSM, at least seven days' prior notice setting forth the matters to be discussed shall be given for any meeting of the Board provided that upon the occurrence of emergencies, the Chairman may summon a meeting of the Board with a shorter notice period. A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and no resolution shall be passed in the case of an equality of votes.

27.2 The quorum for the transaction of the business of the Board may be fixed by the Board, and unless so fixed at any other number, shall be more than one-half of the total number of the Directors for the time being in office or as otherwise provided in these Articles. A person who holds office as an alternate Director shall, if his appointor is not present, be counted in the quorum. A Director who also acts as an alternate Director shall, if his appointor is not present, count twice towards the quorum.

- 27.3 To the extent permitted by the Applicable Public Company Rules, a Director may participate in a meeting of the Board or committee of Directors by video conference or, to the extent permitted by the Applicable Public Company Rules, or other communications equipment by means of which all the persons participating in the meeting can communicate with each other at the same time. Participation by a person in a meeting in this manner is treated as presence in person at that meeting.
- 27.4 Notice of a meeting of the Board shall be deemed to be duly given to a Director if given to such Director either personally or by sending it by courier, post, cable, telex, telecopier, facsimile, electronic mail or other mode of representing words in a legible form at such Director's last known address or any other address given by such Director to the Company for this purpose.
- 27.5 The continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles and the Applicable Public Company Rules as the necessary quorum of the Board, the continuing Directors may act for the purpose of increasing the number of Directors to be equal to such fixed number, or of summoning a general meeting of the Company, but for no other purpose.
- 27.6 All acts done by any meeting of the Board or of a committee of the Directors (including any person acting as an alternate Director) shall, notwithstanding that it is afterwards discovered that there was some defect in the appointment of any Director or alternate Director, and/or that they or any of them were disqualified, and/or had vacated their office and/or were not entitled to vote, be as valid as if every such person had been duly appointed and/or not disqualified to be a Director or alternate Director and/or had not vacated their office and/or had been entitled to vote, as the case may be.
- 27.7 A Director but not an alternate Director may be represented at any meetings of the Board by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

## **28. Directors' Interests**

- 28.1 A Director or alternate Director, other than an Independent Director, may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board may determine.
- 28.2 A Director or alternate Director, other than an Independent Director, may act by himself or by, through or on behalf of his firm in a professional capacity for the Company and he or his firm shall be entitled to remuneration for professional services as if he were not a Director or alternate Director.
- 28.3 A Director or alternate Director, other than an Independent Director, may be or become a director or other officer of or otherwise interested in any company promoted by the Company or in which the Company may be interested as a shareholder, a contracting party or otherwise, and no such Director or alternate Director shall be accountable to the Company for any remuneration or other benefits received by him as a director or officer of, or from his interest in, such other company.
- 28.4 No person shall be disqualified from the office of Director or alternate Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise, nor shall any such contract or any contract or transaction entered into by or on behalf of the Company in which any Director or alternate Director shall be in any way interested be or be liable to be avoided, nor shall any Director or alternate Director so contracting or being so interested be liable to account to the Company for any profit realised by or arising in connection with any such contract or transaction by reason of such Director or alternate Director holding office or of the fiduciary relationship thereby established; provided that this Article 28.4 does not apply to the Independent Directors.

- 28.5 A Director or alternate Director who is a shareholder, director, officer or employee of any specified firm or company and is to be regarded as interested in any transaction with such firm or company shall declare the nature of such interest to the Company as required by relevant laws and regulations.
- 28.6 Notwithstanding anything to the contrary contained in this Article 28, a Director who engages in anything for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek its approval by Supermajority Resolution.
- 28.7 Notwithstanding anything to the contrary contained in this Article 28, a Director who has a personal interest in the matter under discussion at a meeting of the Board shall declare the nature of and the essential contents of his interest at the relevant meeting of the Board.
- 28.8 Notwithstanding anything to the contrary contained in this Article 28, a Director who has a personal interest in the matter under discussion at a meeting of the Board, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the meeting of the Board.

## **29. Minutes**

The Board shall cause minutes to be made in books kept for the purpose of:

- (a) all appointments of officers made by the Board; and
- (b) all proceedings and resolutions at meetings of the Members or the holders of any class of Shares and of the Board, and of committees of the Directors, including the names of the Directors or alternate Directors present at each meeting.

## **30. Delegation of the Board's Powers**

- 30.1 The Board may, in accordance with the Applicable Public Company Rules, delegate any of its powers, authorities and discretions, including the power to sub-delegate, to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers, authorities and discretions as they consider desirable to be exercised by him provided that an alternate Director may not act as managing director and the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Board may impose and either collaterally with or to the exclusion of their own powers and any such delegation may be revoked or altered by the Board. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of the Board, so far as they are capable of applying.
- 30.2 The Board may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company. Any such appointment may be made subject to any conditions the Board may impose, and either collaterally with or to the exclusion of their own powers and any such appointment may be revoked or altered by the Board.
- 30.3 The Board may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Board may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Board at any time.
- 30.4 The Board may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be the attorney or authorised

signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board under the Articles) and for such period and subject to such conditions as it may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Board may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.

- 30.5 The Board may appoint such officers of the Company (including, for the avoidance of doubt and without limitation, any secretary) as it considers necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board may think fit. Unless otherwise specified in the terms of his appointment an officer of the Company may be removed by resolution of the Board or Members. An officer of the Company may vacate his office at any time if he gives notice in writing to the Company that he resigns his office.

### **31. Alternate Directors**

- 31.1 Any Director (but not an alternate Director) may by writing appoint any other Director, or any other person willing to act, to be an alternate Director and by writing may remove from office an alternate Director so appointed by him.
- 31.2 An alternate Director shall be entitled to receive notice of all meetings of the Board and of all meetings of committees of Directors of which his appointor is a member, to attend and vote at every such meeting at which the Director appointing him is not personally present, and generally to perform all the functions of his appointor as a Director in his absence, save that he may not himself appoint an alternate Director or proxy.
- 31.3 An alternate Director shall cease to be an alternate Director if his appointor ceases to be a Director.
- 31.4 Any appointment or removal of an alternate Director shall be by notice to the Company signed by the Director making or revoking the appointment or in any other manner approved by the Board.
- 31.5 An alternate Director shall be deemed for all purposes to be a Director and shall alone be responsible for his own acts and defaults and shall not be deemed to be the agent of the Director appointing him.

### **32. Tender Offer**

- 32.1 Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigious or non-litigious agent appointed pursuant to the Applicable Public Company Rules, the Board shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:
- (a) the types and number of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in their own names or in the names of other persons.
  - (b) recommendations to the Members on the tender offer, which shall specify the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.
  - (c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.
  - (d) the types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Members holding more than 10% of the outstanding Shares held in their own names or in the name of other persons.

### **33. Remuneration of Directors**

- 33.1 The Board shall, in accordance with the Applicable Public Company Rules, establish a compensation committee comprised of at least three members, one of whom shall be an Independent Director. The professional qualifications of the members of the compensation committee, the responsibilities, powers and other related matters of the compensation committee shall comply with the Applicable Public Company Rules. Upon the establishment of the compensation committee, the Board shall, by a resolution, adopt a charter for the compensation committee the provisions of which are consistent with the Applicable Public Company Rules.
- 33.2 The compensation referred in Article 33.1 shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.
- 33.3 The remuneration of the Directors shall be decided by the Board by reference to the suggestion made by the compensation committee (applicable only after the establishment of such compensation committee), the standard generally adopted by other enterprises in the same industry, and shall be paid regardless whether the Company has profits or suffers losses. The Directors may also be entitled to be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, any committee appointed by the Board, or general meetings of the Company, or in connection with the business of the Company or their duties as Directors generally. A Director is also entitled to distribution of profits of the Company in accordance with the Articles, the Statute, the Applicable Public Company Rules, the service agreement or other similar contract that he has entered into with the Company.

### **34. Seal**

- 34.1 The Company may, if the Board so determine, have a Seal. The Seal shall only be used by the authority of the Board or of a committee of the Directors authorised by the Board. Every instrument to which the Seal has been affixed shall be signed by at least one person who shall be either a Director or some officer of the Company or other person appointed by the Board for the purpose.
- 34.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the common Seal of the Company and, if the Board so determines, with the addition on its face of the name of every place where it is to be used.
- 34.3 A Director or officer, representative or attorney of the Company may without further authority of the Board affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

### **35. Dividends, Distributions and Reserve**

- 35.1 Subject to the Statute, Article 12.4(a) and this Article and except as otherwise provided by the rights attached to any Shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an Ordinary Resolution, in annual general meetings. No Dividend or other distribution shall be paid except out of the realised or unrealised profits of the Company, out of the share premium account or any reserve, fund, or account as otherwise permitted by the Statute. Except as otherwise provided by the rights attached to any Shares, all Dividends and other distributions shall be paid according to the number of the Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date, that Share shall rank for Dividend accordingly.
- 35.2 In determining the Company's dividend policy, the Board recognises that the Company operates in a mature industry, and has stable profit streams and a sound financial structure. In determining the

amount, if any, of the Dividend or other distribution it recommends to Members for approval in any financial year, the Board:

- (a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of shareholders' rights and interests;
- (b) shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules;
- (c) after complying with item (b) above, may set aside such sums as it thinks proper as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose of the Company and pending such application may, at the discretion of the Board, be employed in the business of the Company.

35.3 Subject to compliance with the Statute and after setting aside such amounts as the Board deems fit in accordance with the distribution policy set out in Article 35.2, the Dividend or other distribution the Board recommends to Members for approval in any financial year shall be distributed in the following sequence and manner upon approval by the Members:

- (a) no more than 15% as employees' bonus;
- (b) no more than 8% as directors' bonus; and
- (c) no less than 15% to the Members as Dividends, provided that, cash Dividends shall not be less than 10% of the total amount of Dividends.

The employees' bonus may be distributed, in the discretion of the Board, by way of cash or by way of applying such sum in paying up in full unissued shares for allocation and distribution crediting as fully paid up shares to employees. When the employees' bonus is distributed by way of an issue of fully paid shares or cash, the recipients may include qualified employees of the Company's Subsidiaries. No unpaid dividend and bonus shall bear interest as against the Company.

35.4 The Board may deduct from any Dividend or other distribution payable to any Member all sums of money (if any) then payable by him to the Company for any reason.

35.5 Subject to Article 35.3 and the Statute, the Board may resolve that any Dividend or other distribution be paid wholly or partly by the distribution of specific assets and in particular (but without limitation) by the distribution of shares, debentures, or securities of any other company or in any one or more of such ways subject, however (a) the obtaining of (i) the approval in a general meeting of the type of specific assets and the corresponding amount of such substitutive distribution; and (ii) the consent from the Member who will receive such assets; and (b) the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submit the same to a general meeting for approval. Where any difficulty arises in regard to such distribution, the Board may settle the same as it thinks expedient and in particular may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees in such manner as may seem expedient to the Board.

35.6 Any Dividend, other distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of the holder

who is first named on the Register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Any one of two or more joint holders may give effectual receipts for any Dividends, other distributions, bonuses, or other monies payable in respect of the Share held by them as joint holders.

- 35.7 No Dividend or other distribution shall bear interest against the Company.
- 35.8 The Board shall fix any date as the record date for determining the Members entitled to receive any Dividend or other distribution. The Register of Members shall be closed for a period of five days before the relevant fixed record date or such other period as may be required by the Applicable Public Company Rules or the Statute.
- 35.9 Any Dividend or other distribution which cannot be paid to a Member and/or which remains unclaimed after six months from the date on which such Dividend or other distribution becomes payable may, in the discretion of the Board, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend or other distribution shall remain as a debt due to the Member. Any Dividend or other distribution which remains unclaimed after a period of six years from the date on which such Dividend or other distribution becomes payable shall be forfeited and shall revert to the Company.

### **36. Capitalisation**

Subject to the Statute, the Board may, with the authority of a Supermajority Resolution, at any time capitalise any sum standing to the credit of any of the Company's reserve accounts of funds (including the share premium account and Capital Redemption Reserve) or any sum standing to the credit of the profit and loss account or otherwise available for distribution; appropriate such sum to Members in the proportions in which such sum would have been divisible amongst such Members had the same been a distribution of profits by way of Dividend or other distribution; and apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Board shall do all acts and things required to give effect to such capitalisation, with full power given to the Board to make such provisions as it thinks fit for the case of Shares becoming distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Board may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental or relating thereto and any agreement made under such authority shall be effective and binding on all such Members and the Company.

### **37. Treasury Shares**

- 37.1 Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as treasury shares (“**Treasury Shares**”) at the discretion of the Directors.
- 37.2 No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be made to the Company in respect of a Treasury Share.
- 37.3 The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
- (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;

- (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Statute.

37.4 A proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price shall be approved by Special Resolution and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporaneous motion. The aggregate number of Treasury Shares resolved at the general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued and outstanding Shares, and each employee may not subscribe for more than 0.5% of the total issued and outstanding Shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

37.5 Subject to Article 37.4, Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Directors.

### **38. Books of Account**

38.1 The Board shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books of account shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions. Such books of account shall be kept for at least five years from the date they are prepared.

38.2 The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant laws and regulations shall be kept for at least one year; provided, however, that if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information, they shall be kept until the conclusion of the lawsuit if the lawsuit period is longer than one year.

### **39. Audit Committee**

39.1 The Company shall establish an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and all Independent Directors shall be members of the Audit Committee. There should be no less than three committee members. One of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members. The rules and procedures of meeting of the Audit Committee shall be adopted by the Board in accordance with the Articles and the Applicable Public Company Rules.

39.2 Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:

- (a) adoption of or amendment to an internal control system;
- (b) assessment of the effectiveness of the internal control system;
- (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;

- (d) any matter relating to the personal interest of the Directors;
- (e) a material asset or derivatives transaction;
- (f) a material monetary loan, endorsement, or provision of guarantee;
- (g) the offering, issuance, or Private Placement of any equity-type securities;
- (h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
- (i) the appointment or discharge of a financial, accounting, or internal auditing officer;
- (j) approval of annual and semi-annual financial reports; and
- (k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

With the exception of item (j), any other matter that has not been approved with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

#### **40. Notices**

- 40.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, fax or e-mail to him or to his address as shown in the Register of Members or to such other address given for such purpose.
- 40.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays in the ROC) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays in the ROC) following the day on which the notice was posted. Where a notice is sent by cable, telex or fax, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.
- 40.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.
- 40.4 Notice of every general meeting shall be given in any manner authorised by the Articles to every holder of Shares carrying an entitlement to receive such notice on the record date for such meeting except that

in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the Register of Members and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member where the Member but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

#### **41. Winding Up**

- 41.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the Company's issued share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
- 41.2 If the Company shall be wound up the liquidator may, subject to the rights attaching to any Shares and with the sanction of a Special Resolution of the Company and any other sanction required by the Statute, divide amongst the Members in proportion to the number of the Shares held by them in kind the whole or any part of the assets of the Company (whether such assets shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.

#### **42. Indemnity and Insurance**

- 42.1 Every Director and officer of the Company, together with every former Director and former officer of the Company (each an “**Indemnified Person**”) shall be indemnified out of the assets of the Company against any liability, action, proceeding, claim, demand, costs, damages or expenses, including legal expenses, whatsoever which they or any of them may incur as a result of any act or failure to act in carrying out their functions other than such liability (if any) that they may incur by reason of their own actual fraud or wilful default. No Indemnified Person shall be liable to the Company for any loss or damage incurred by the Company as a result (whether direct or indirect) of the carrying out of their functions unless that liability arises through the actual fraud, Gross Negligence or wilful default of such Indemnified Person or in violation of his duties provided under Article 42.3. No person shall be found to have committed actual fraud, Gross Negligence or wilful default under this Article unless or until a court of competent jurisdiction shall have made a finding to that effect.
- 42.2 The Company shall advance to each Indemnified Person reasonable attorneys' fees and other costs and expenses incurred in connection with the defence of any action, suit, proceeding or investigation involving such Indemnified Person for which indemnity will or could be sought. In connection with any advance of any expenses hereunder, the Indemnified Person shall execute an undertaking to repay the advanced amount to the Company if it shall be determined by final judgment or other final adjudication that such Indemnified Person was not entitled to indemnification pursuant to this Article. If it shall be determined by a final judgment or other final adjudication that such Indemnified Person was not entitled to indemnification with respect to such judgment, costs or expenses, then such party shall not be indemnified with respect to such judgment, costs or expenses and any advancement shall be returned to the Company (without interest) by the Indemnified Person.
- 42.3 Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Statute, a Director shall assume fiduciary duty to the Company and exercise

the care as a good administrator in conducting the business operation of the Company. A Director shall be liable to the Company if he has acted contrary to the above. In case such action is made for himself or on behalf of another person in violation of the provisions above, the Company may, with the sanction of an Ordinary Resolution, demand the Director to disgorge any profit so realized by the Director as if such misconduct is done for the benefit of the Company. If a Director and/or an officer of the Company has, in the course of conducting the business operations, violated any provision of the applicable laws and/or regulations and thus caused damage to any other person, he shall be liable, jointly and severally with the Company, for the damage to such other person.

- 42.4 The Board, on behalf of the Company, may purchase and maintain insurance for the benefit of any Director or other officer of the Company against any liability which, by virtue of any rule of law, would otherwise attach to such person in respect of any negligence, default, breach of duty or breach of trust of which such person may be guilty in relation to the Company.

**43. Financial Year**

Unless the Board otherwise prescribe, the financial year of the Company shall end on 31st December in each year and, following the year of incorporation, shall begin on 1st January in each year.

**44. Transfer by Way of Continuation**

If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

**45. Derivative Action**

To the extent permitted under the laws of the Cayman Islands, Members continuously holding 3% or more of the total issued Shares of the Company for a year or longer may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.

**46. Litigious and Non-litigious Agent**

So long as the Shares are listed on the GTSM, the Company shall appoint a litigious and non-litigious agent pursuant to the Applicable Public Company Rules to act as the Company's responsible person in the ROC under the ROC Securities and Exchange Act. The Company's litigious and non-litigious agent shall be a natural person and have a residence or domicile in the ROC.

## 【附錄一】公司章程（中文翻譯）

本中譯本僅供參考之用，  
正確內容應以英文版為準

蓋曼群島公司法（2010年修訂）  
股份有限公司

第八次修訂及重述章程大綱和章程

**JP Nelson Holdings**  
(經2013年6月5日特別決議通過)

蓋曼群島公司法（2010 年修訂）  
股份有限公司

第八次修訂及重述章程大綱  
JP Nelson Holdings

（經 2013 年 6 月 5 日特別決議通過）

- 1 公司名稱為 JP Nelson Holdings。
- 2 公司註冊所在地為蓋曼群島 Maples Corporate Services Limited, 位於蓋曼群島 PO Box 309, Ugland House, Grand Cayman KY1-1104, 或董事會日後決議之蓋曼群島其他地點。
- 3 公司設立之目的未受限制，公司有權實行未受公司法（2010 年修訂版）或任何其他蓋曼群島法律所禁止之任何目的。
- 4 各股東對公司之義務限於繳清其未繳納之股款。
- 5 公司資本總額為新台幣 1,500,000,000 元，分為 150,000,000 股，每股面額新台幣 10 元。
- 6 公司有權依蓋曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在蓋曼群島之登記。
- 7 本章程大綱中未定義的專有名詞應與公司章程中的定義一致。

蓋曼群島公司法（2010 年修訂）  
股份有限公司

第八次修訂及重述章程

JP Nelson Holdings

（經 2013 年 6 月 5 日特別決議通過）

1. 解釋

1.1 蓋曼公司法附件一表格 A 不適用於公司，本章程中，除與本文有不符之處：

"公開發行公司規則"	指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於公司法、證券交易法、金管會發布之法令規章，或櫃買中心發布之規章制度），而經相關主管機關要求應適用公司者。
"章程"	指公司章程。
"審計委員會"	指董事會轄下由全體獨立董事組成之委員會。
"董事會"	指依本章程指派或選任之董事會，並依本章程於達法定出席人數之董事會會議行使權限。
"資本贖回準備金"	為蓋曼公司法第 37(4)條規定之目的，除依蓋曼公司法第 37(5)(e)條及其他條文應予扣減者外，資本贖回準備金應包括：(i)以公司盈餘為全部對價而買回或贖回股份，且該等贖回或買回之股份經銷除之情形，即指公司依蓋曼公司法第 37(3)(g)條之規定減除之金額；(ii)除應適用蓋曼公司法第 37(4)(c)條之情形外，以公司發行新股之收益為全部或一部對價而買回或贖回股份，且該發行新股收益較贖回或買回股票之票面價值總額為少之情形，指其差額；(iii)於符合蓋曼公司法第 37(5)(f)條之前提下，以公司資本為對價而買回或贖回股份，較該買回、贖回及銷除股份之票面價值為少之情形，即指其差額。
"資本公積"	指發行股份之溢價及受領贈與之所得。
"董事長"	指由所有董事間選任擔任董事會主席之董事。
"公司"	指捷必勝控股股份有限公司。

"董事"	指公司當時之董事，包括任一和全部獨立董事。
"股利"	指依章程決議就股份支付之股利。
"電子紀錄"	與電子交易法中之定義相同。
"電子交易法"	指蓋曼群島之電子交易法（2003年修訂）。
"金管會"	指中華民國行政院金融監督管理委員會。
"重大過失"	指行為人輕忽其作為或不作為之結果且其程度較過失嚴重。
"櫃買中心"	指財團法人中華民國證券櫃檯買賣中心。
"獨立董事"	指基於公開發行公司規則之目的而選任之“獨立董事”。
"公開資訊觀測站"	指臺灣證券交易所股份有限公司監管之公開發行公司申報系統。
"股東"	與蓋曼公司法中之定義相同。
"章程大綱"	指公司章程大綱。
"合併"	指(a) (i)參予該交易之公司均併入新設公司，而該新設公司概括承受被併入公司之一切權利及義務，或(ii)所有公司併入存續公司，且該存續公司概括承受被併入公司之一切權利及義務，且於上述任何一種情形，其對價為存續公司或合併公司或其他公司之股份、現金或其他資產；或(b) 其他符合公開發行公司規則定義之併購類型。
"普通決議"	指由有表決權股東親自或經由代理人（如允許委託）於公司股東會以簡單多數決所為之決議。於投票表決計算多數決時，應包含股東依章程有權行使之表決權數。
"特別股"	定義於本章程第3條。
"私募"	係指股份於櫃買中心掛牌後，由公司或公司授權之人，收到中華民國境內符合公開發行公司規則及中華民國證券主管機關所定條件之特定投資人認購股份、選擇權、認股權憑證、表彰證券認購權（包括股份）之債權證券或股權證券、或公司之其他證券或向該等人士銷售股份、選擇權、認股權憑證、表彰證券認購權（包括股份）之債權證券或股權證券、或公司之其他證券，但不包含本章程第2.5條、第2.8條及第2.10條規定之任何員工激勵計畫或認股協議、認股權憑證、選擇權或股份發行；
"股東名冊"	指依蓋曼公司法備置之股東名冊。
"註冊處所"	指公司目前註冊處所。
"限制型股票"	定義於本章程第2.5條。

<b>"中華民國"</b>	指中華民國。
<b>"印章"</b>	指公司通用圖章，包括複製之印章。
<b>"股份"</b>	指公司股份。
<b>"特別決議"</b>	於合於蓋曼公司法之情形下，指經有權於該股東會行使表決權之股東親自或委託代理人（如允許委託代理人）於股東會（開會通知中記明該提案擬以特別決議通過）以出席股東表決權至少三分之二之同意之多數決所為之決議。
<b>"蓋曼公司法"</b>	指蓋曼群島之公司法（2010 年修訂）及所有對現行法之修正、重新制定或修訂。
<b>"從屬公司"</b>	指就任一公司而言，(i)被該公司直接或間接持有超過半數已發行有表決權之股份總數或全部資本總額之公司；(ii)該公司對其人事、財務或業務經營有直接或間接控制權之公司；(iii)公司之執行業務股東或董事半數（含）以上與該公司相同者；(iv)與該公司已發行有表決權之股份總數或全部資本總額有半數（含）以上為相同股東持有之公司。
<b>"重度決議"</b>	指由代表公司已發行股份總數三分之二（含）以上之股東出席之股東會，出席股東表決權過半數同意通過的決議；或若出席股東會之股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二以上之同意通過之決議。
<b>"集保結算所"</b>	指臺灣集中保管結算所股份有限公司。
<b>"庫藏股"</b>	定義於本章程第 37.1 條。

1.2 於本章程中：

- (a) 單數詞語包括複數含義，反之亦然；
- (b) 陽性詞語包含陰性含義，反之亦然；
- (c) 表述個人之詞語包含公司及其他法人、自然人含義；
- (d) “書面”和“以書面形式”包括所有以可見形式呈現之重述或複製之文字模式，包括電子紀錄之形式；
- (e) 文字“應”應解讀為必須，文字“得”應解讀為可以；
- (f) 所提及任何法律或規章之規定應解讀為包括該等規定之修正、修改、重新制定或替代規定；
- (g) 帶有“包括”、“尤其”或任何類似之表述應解讀為具有說明性質，不應限制於該等表述前所描述之詞語之意義；

- (h) 使用於本章程之文字“且／或”係包含“且”及“或”兩者。於特定上下文使用“且／或”並不限定或修正於其他地方使用之“且”或“或”。文字“或”不應解釋為排他的，文字“且”不應解釋為要求連接詞（於各情形，除非上下文另有要求外）；
- (i) 標題僅供參考，於解讀該等條款時應予忽略；
- (j) 電子交易法第 8 部分不適用於本章程；且
- (k) 關於股份之“持有人”係指其姓名登載於股東名冊上持有該股份之人。

## 2. 股份發行

- 2.1 根據章程大綱及本章程之規定（如有），於未損及現有股份之權利之情況下，董事會得按其認為適當的條件、於其認為適當的時間、向其認為適當的人為分配、發行、授與認股權或以其他方式處分股份，無論該股份是否就股利或其他分派、表決權、資本返還或其他事項具有優先權、遞延權或其他權利或限制。且董事會得（根據蓋曼公司法及章程）改變該等權利；但除蓋曼公司法另有規定外，股份不得折價發行。
- 2.2 公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。
- 2.3 公司於中華民國境內辦理現金增資發行新股時，除經金管會或櫃買中心認為公司無須或不適宜對外公開發行外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行。惟若股東會另有較高比率之決議者，從其決議。公司亦得保留該等發行新股總額中不超過百分之十五的部分供公司及其從屬公司之員工認購。
- 2.4 除經股東會另以普通決議為不同決議外，公司辦理現金增資發行新股時，應公告及通知原有股東，按其持股比例儘先分認新股（於扣除依本章程第 2.3 條提撥公開發行及員工認購部分後）。公司應在前開公告及通知中聲明，若任何股東未於規定期間依其原持股比例認購新股者，視為喪失其權利。如股東依其原持股比例不足分認一新股者，得依公開發行公司規則之規定，合併共同認購或歸併一人認購。若原有股東未於前述期間認足者，公司得依公開發行公司規則之規定，公開發行或就未認購部分洽特定人認購。
- 2.5 於不違反蓋曼公司法之前提下，公司得經股東會重度決議發行附有限制權利之新股（以下稱「限制型股票」）予公司及從屬公司之員工，惟於發行該等股份時，不適用本章程第 2.3 條之規定。公司股份於櫃買中心上櫃期間，限制型股票之發行條件，包括但不限於限制型股票之發行數量、發行價格及其他相關事項，應符合公開發行公司規則之規定。
- 2.6 本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之：
  - (a) 公司合併，或為組織重組；
  - (b) 公司為履行認股權憑證及/或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所

規定者；

- (c) 公司依本章程第2.5條規定發行限制型股票；
- (d) 公司為履行可轉換公司債或附認股權公司債下之義務；
- (e) 公司為履行附認股權特別股下之義務；或
- (f) 公司進行私募時。

2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。

2.8 縱有本章程第 2.5 條之規定，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，通過一個以上之激勵措施並得發行股份或選擇權、認股權憑證或其他類似之證券予公司及其從屬公司之員工。

2.9 依前述本章程第 2.8 條發行之選擇權、認股權憑證或其他類似之證券不得轉讓，但因繼承者不在此限。

2.10 公司得與其員工及其從屬公司之員工就前述本章程第 2.8 條所定之激勵措施簽訂契約，約定於一定期間內，員工得認購特定數量之公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵措施所載條件。

2.11 股份不得以無記名形式發行。

### 3. 特別股

3.1 雖本章程另有規定，公司得以特別決議發行具有優先或其他權利之任何類別股份（以下稱「特別股」），該等股份之權利及義務應明定於本章程中。

3.2 特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：

- (a) 特別股分派股息及紅利之順序、定額或定率；
- (b) 分派公司剩餘財產之順序、定額或定率；
- (c) 特別股股東行使表決權之順序或限制（包括宣告無表決權）；
- (d) 公司經授權或被強制贖回特別股之方式或不適用贖回權之聲明；及
- (e) 有關附隨於特別股之權利及義務之其他事項。

### 4. 股東名冊

公司應依蓋曼公司法備置股東名冊。

## 5. 股東名冊停止過戶或認定基準日

- 5.1 為決定得收受股東會開會或延會通知，或於股東會行使表決權之股東，或得收受股利或其他分派之股東，或為其他事由決定股東名單，董事會得按公開發行公司規則所定期間，停止股東名冊之過戶登記。
- 5.2 除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會得預先或延後指定一日為基準日，以決定得收受股東會開會或延會通知，或於股東會行使表決權之股東，或得收受股利或其他分派之股東，或為其他事由決定股東名單。
- 5.3 若股東名冊並未停止變更，且未指定基準日用以決定得收受股東會開會通知，或於股東會行使表決權之股東，或得收受股利或其他分派之股東，則會議通知寄送日或董事會決議分派股利或其他分配之日，即係決定該等股東名單之基準日。已依本章程決定有權於股東會投票之股東名單時，該決定亦適用於股東會延會。

## 6. 股票

- 6.1 除公開發行公司規則之規定要求印製股票外，公司發行之股份應以無實體發行。於股份於櫃買中心上櫃期間，不論本章程如何規定，於不違反蓋曼群島法律之情形下，公司應依公開發行公司規則洽集保結算所登錄發行股份之相關資料，且對於任何經集保結算所提供予公司之紀錄載明為公司股份持有人者，公司應承認其為股東，上述紀錄並應構成股東名冊。於公司依公開發行公司規則發行股票時，表彰股份之股票（如有）應根據董事會決定之格式製作。股票應由董事會授權之一位以上董事或其他經授權之人簽署。董事會得授權以機械程序簽發其有權簽署的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的交付予公司之股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號之舊股票前，不得簽發新股票。
- 6.2 於公司應發行股票時，公司就超過一人共同持有之股份毋須簽發超過一張之股票。交付股票予股份共同持有人任一人即完成交付。
- 6.3 若股票經塗污、磨損、遺失或損壞，得於提出證據證明、賠償之條件下（如有）並支付公司在調查證據過程中所產生之合理費用以換發新股票，該相關費用由董事會定之，並於交付舊股票時（在塗污或磨損的情況下）支付之。
- 6.4 依本章程規定交付之股票將由股東或其他有權取得股票之人負擔風險。公司對於交付過程中股票之遺失或延誤，毋須負責。
- 6.5 若公司應發行股票，公司應依公開發行公司規則之規定，於得發行股票之日起三十日內，對認股人或應募人交付股票，並依公開發行公司規則之規定於交付股票前公告之。

## 7. 股份轉讓

- 7.1 於不違反本章程第 2.1 條之規定下，公司發行之股份得自由轉讓。

7.2 股份轉讓文件應為書面，並經讓與人或讓與人之代表人簽署（如董事會要求，並經受讓人或受讓人之代表人簽署）。於受讓人之姓名登記於公司股東名冊之前，讓與人仍應被視為股份持有者。

7.3 縱有前述規定，若股份於櫃買中心上櫃，股份轉讓於透過集保結算所帳簿劃撥制度且依公開發行公司規則之規定辦理後生效。

## **8. 股份買回與贖回**

8.1 於不違反蓋曼公司法之情形下，公司得發行由公司或股東行使贖回權之股份。贖回股份之方式應以發行股份前，公司以股東會特別決議所訂之方式為之。

8.2 於不違反蓋曼公司法及本章程之情形下，公司得依經三分之二以上董事出席及出席董事過半數同意之董事會所決定之條件及方式買回其股份（包括可贖回股份及於櫃買中心掛牌之股份）。

8.3 公司如依本章程第 8.2 條規定買回於櫃買中心掛牌之股份者，應依公開發行公司規則之規定，將董事會同意之決議及執行情形，於最近一次之股東會報告。縱因故未執行買回於櫃買中心掛牌之股份之提案者，亦同。

8.4 公司得以依蓋曼公司法允許之任何方式，支付贖回或買回股份之股款（包括自資本中撥款支付）。

## **9. 股份權利變更**

9.1 若公司資本被劃分為不同類別之股份，無論公司是否已清算，除該類別股份發行條件另有規定外，該類別股份之權利得經該類股份持有人之股東會特別決議變更之。縱有前述規定，如本章程之修改或變更將損及任一類別股份之優先權，則相關之修改或變更應經公司股東會特別決議及該類別受損股份股東另行召開之股東會特別決議通過。該等會議應準用本章程有關股東會之規定。

9.2 持有發行時具優先權或其他權利之股份持有人，除該類別股份之發行條件另有明文規定外，其權利不因創設或發行與其順位相同之其他股份而被視同變更。

## **10. 不承認信託**

除股東名冊所載股東對股份所有之絕對權利外，公司無須承認亦不受拘束，或被迫以任何方式承認（即使已受通知）任何衡平、或有、未來利益或部分之股份權益（除非本章程或蓋曼公司法另有規定）或任何其他股份上之權利。

## **11. 股份移轉**

11.1 如股東死亡，共同持有股份之其他尚存共同持有人，或如單獨持有股份者，其法定代理人，為公司唯一承認有權享有股東權益之人。死亡股東之財產就其所共同或單獨持有之股份所生之義務不因死亡而免除。

- 11.2 因股東死亡、破產、清算及解散（或因轉讓之外其他情形）而對股份享有權利之人，於董事會認為證據充足時，得以書面通知公司登記為股東或選擇提名他人登記為股東。如股東選擇他人登記為股東，股東應簽署股份轉讓書予該人。
- 11.3 因股東死亡、破產、清算及解散（或因轉讓之外其他情形）而對股份享有權利之人，有權取得如同其係股份持有人之股利、其他分派或其他利益。惟對股份享有權利之人，於成為公司股東前，不得行使股東於股東會之權利。董事會得隨時通知要求該對股份享有權利之人登記為股東或選擇提名他人為股份持有人。若未於收到通知或視為收到通知後九十日內遵循通知上之要求，其後董事得拒絕給付就該股份之股利、其他分派、紅利或其他金錢，直到符合通知之要求。
- 11.4 不論前述如何規定，只要股份於櫃買中心上櫃期間，股份移轉於透過集保結算所帳簿劃撥制度且依公開發行公司規則之規定辦理後生效。

## 12. 章程大綱和章程之修改和資本變更

### 12.1 公司得以普通決議：

- (a) 根據公司於股東會之決定，增加依普通決議所定之股本以及此等股本所得享有的權利、優先權和特權；
- (b) 將全部或部分股本合併且分割為較現有股份面額為大之股份；
- (c) 將全部或一部已繳納股款之股份轉換為股票，並再將該股票轉換為任何面額之已繳納股款之股份；及
- (d) 註銷任何於普通決議通過之日未為任何人取得或同意取得之股份，並減少與已註銷之股份數額相對應之資本額。

12.2 所有依前條規定創設之股份，應受本章程中關於原股本之股份轉讓、移轉或其他規定之限制。

12.3 在不違反蓋曼公司法和章程所定應經普通決議之事項之相關規定下，公司得以特別決議：

- (a) 變更其名稱；
- (b) 修改或增訂章程；
- (c) 修改或增加章程大綱有關宗旨、權力或其他特別載明的事項；及
- (d) 減少資本及資本贖回準備金。

12.4 在不違反蓋曼公司法和本章程第 12.5 條規定之情形下，公司得隨時經重度決議：

- (a) 分派股息及/或紅利及/或其他本章程第 36 條所定款項以撥充資本；

- (b) 合併（除符合蓋曼公司法定義之合併僅需經公司特別決議同意外）或分割；
- (c) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；
- (d) 讓與全部或主要部分之營業或財產；或
- (e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

12.5 在不違反蓋曼公司法之情形下，如有下列情事，公司得自願解散：

- (a) 公司因無法於債務到期時為清償而以普通決議自願解散；或
- (b) 公司因前述本章程第 12.5(a)條以外之事由而以特別決議自願解散。

12.6 在不違反蓋曼公司法規定之情形下，公司得以特別決議在中華民國境內進行有價證券之私募；惟就公司依據本章程及公開發行公司規則私募之普通公司債，得於董事會決議之日起一年內分次辦理。

12.7 公司得以任何蓋曼公司法或公開發行公司規則授權之方式以特別決議減少其資本及資本贖回準備金。除蓋曼公司法與公開發行公司規則另有規定者外，減少資本，應依股東所持股份比例減少之。

12.8 在不違反蓋曼公司法規定之情形下，公司得以重度決議，將其資本公積之一部或全部，按股東所持股份比例，以發行新股（作為紅利股份）或現金之形式，分配予股東。

### 13. 營業處所

在不違反蓋曼公司法規定之情形下，公司得經董事會決議變更其註冊處所之地點。除註冊處所外，公司得經董事會決定設置營業處所。

### 14. 股東常會

14.1 公司應每年召集一次股東常會並於每一會計年度終了後六個月內召開。

14.2 股東會應由董事會召集。

14.3 除蓋曼公司法另有規定外，股東會（包括股東常會及股東臨時會）應於中華民國境內召開。如董事會決議在中華民國境外召開股東會，公司應於董事會決議後二日內向櫃買中心申請核准。於中華民國境外召開股東會時，公司應委任中華民國境內之專業股務代理機構，處理該等股東會行政事宜（包括但不限於受理股東委託投票事宜）。

### 15. 股東臨時會

15.1 股東常會以外之所有股東會為股東臨時會。

- 15.2 董事會認為有必要時得召集股東臨時會，且經股東依本章程第 15.3 條請求時，應立即召集股東臨時會。
- 15.3 本章程第 15.2 條之股東請求係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以上股份。
- 15.4 股東請求須以書面記明提議於股東臨時會討論之事項及理由，並由提出請求者簽名，交存於註冊處所，且得由格式相似的數份文件構成，每一份由一個或多個請求者簽名。
- 15.5 如董事會於股東提出請求日起十五天內未為股東臨時會召集之通知，則提出請求之股東得自行召集股東臨時會；惟如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事前向櫃買中心申請核准。

## 16. 股東會通知

- 16.1 股東常會之召開，應至少於三十天前通知各有權出席及表決之股東，並載明會議召開之地點、日期、時間及召集事由。
- 16.2 股東臨時會之召開，應至少於十五天前通知各有權出席及表決之股東，並載明會議召開之地點、日期、時間及召集事由。
- 16.3 董事會應依公開發行公司規則之規定擇定基準日以決定得收受股東會通知及得於股東會行使表決權之股東，並依公開發行公司規則之規定，停止股東名冊記載之變更。
- 16.4 縱使股東會召開之通知期間較本章程所定期間為短，如經有權出席股東常會或股東臨時會（視情形而定）之全體股東同意，該等股東會視為經合法召開。
- 16.5 在不違反本章程第 17.4 條規定之情形，倘公司意外漏發股東會通知予有權收受通知之人，或有權收受通知之人未收到股東會通知，股東會之程序不因之而無效。
- 16.6 股份於櫃買中心上櫃期間內，公司應依本章程第 16.1 及 16.2 條之規定一併公告股東會開會通知書、委託書用紙、議程及有關承認案與討論案（包括但不限於選任或解任董事之議案）等各項議案之資料，並依公開發行公司規則傳輸至公開資訊觀測站。如股東以書面行使表決權者，公司亦應將前述資料及書面行使表決權用紙，依本章程第 16.1 及 16.2 條之規定併同寄送給股東。董事會並應依公開發行公司規則之規定備置股東會議事手冊和補充資料，寄發予股東或以其他方式供所有股東取得，並傳輸至公開資訊觀測站。
- 16.7 下列事項，應載明於股東會召集通知並說明其主要內容，不得以臨時動議提出：
- (a) 選任或解任董事；
  - (b) 變更章程；
  - (c) (i)公司解散、合併或分割；(ii) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；(iii)讓與公司全部或主要部分營業或財

產；或(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者；

(d) 解除董事所為之與公司業務範圍相同行為之競業禁止；

(e) 以發行新股之方式分派公司全部或部分盈餘

(f) 以發行新股或現金之方式，分派資本公積；及

(g) 公司私募發行具股權性質之有價證券。

16.8 董事會應在公司之註冊處所（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程、股東會議事錄、財務報表、股東名冊以及公司發行之公司債存根簿。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或抄錄前述文件。

16.9 公司應依公開發行公司規則之規定，將董事會造具之所有表冊，以及審計委員會準備之報告書，於股東常會十天前備置於其註冊處所（如有適用）及其於中華民國境內之股務代理機構之辦公室。股東可隨時檢查和查閱前述文件，並可偕同其律師或會計師進行檢查和查閱。

16.10 董事會得依本章程規定，於會議開始前發出股東會延期通知。該延會通知應依原股東會通知之規定送達予股東。

16.11 董事有權收受股東會通知、出席股東會及於股東會發言。

## 17. 股東會議事程序

17.1 除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除本章程另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之法定出席股份數。

17.2 董事會應依公開發行公司規則之要求，提交其為股東常會所準備之營業報告書、財務報表、及盈餘分派或虧損撥補之議案供股東承認或同意。經股東會承認後，董事會應將經承認的財務報表及公司盈餘分派或虧損撥補決議之副本分發予各股東，副本之分發並得以公告方式為之。

17.3 除本章程另有規定外，於股東會中交付表決之議案應以投票為之，不得以舉手表決之方式為之。

17.4 章程之內容不得妨礙任何股東於決議之日起三十日內向有管轄權之法院提起訴訟，就股東會召集程序有瑕疵或決議方式有瑕疵之決議尋求適當救濟。因前述事項所生之爭議並得以臺灣臺北地方法院為管轄法院。

17.5 除蓋曼公司法、章程大綱或本章程另有明文規定外，任何提經股東於股東會決議、核准、確認或採行之事項得以普通決議為之。

- 17.6 於相關之股東名冊停止過戶期間前持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。下列提案均不列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者；或(d)該提案於公告受理期間外提出者。
- 17.7 除經出席並有表決權之股東以過半數另為同意外，董事長如有出席，應擔任股東會主席。如其未出席，應由出席並有表決權之股東指派或選舉出會議主席。
- 17.8 除本章程另有規定外，如股東會會議時間開始時出席股東代表股份數未達法定出席股份數，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會解散。如仍有召開股東會之必要者，應依章程規定重行召開一次新的股東會。

## 18. 股東投票

- 18.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之法人，就其所持有的每一股份均有一表決權。股東係為他人持有股份時，股東得主張分別行使表決權。其分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項應遵循公開發行公司規則之規定。
- 18.2 除於相關股東會或特定類別股份股東會基準日已登記為該股份之股東，且已繳納相關股款或其他款項者外，任何人均無權在股東會上行使表決權。
- 18.3 股東得親自或透過代理人行使表決權。股東得以公司準備之委託書，載明委託範圍委託代理人出席股東會行使表決權；惟一股東僅得以一份委託書指定一個代理人出席股東會並行使表決權。
- 18.4 董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之，惟股東會於中華民國境外召開，或依公開發行公司規則之要求者，公司應使股東得以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知。股東擬以書面投票或電子方式行使其表決權者，應於股東會開會二日前將其投票指示送達於公司。投票指示有重複時，以最先送達者為準，但股東於後送達之投票指示中以書面聲明撤銷先前投票指示者，不在此限。股東依前開規定以書面投票或電子方式行使其於股東會之表決權時，視為委託主席為其代理人依其書面或電子文件指示之方式行使表決權。作為代理人之主席就未記載於書面或電子文件之事項及／或對原議案之修正，於該次股東會不得行使該股東之表決權。就該次股東會之臨時動議及／或原議案之修正，此等股東視為放棄行使表決權。
- 18.5 倘股東擬以書面投票或電子方式行使表決權並已依本章程第 18.4 條之規定向公司送達其投票指示後，欲親自出席股東會者，至遲應於股東會開會前二日，以與先前投票指示依本章程第 18.4 條送達公司相同之方式（如快遞、掛號郵件或電子方式，依

其適用情形)，另向公司送達其欲撤銷先前投票指示之個別通知。倘股東逾期撤銷其投票決定者，仍以書面或電子方式行使之表決權為準。

## 19. 代理

- 19.1 委託書應以董事會同意之格式為之，並載明僅為特定股東會使用。委託書應為書面，並經委託人或其以書面合法授權之代理人簽署。如委託人為公司時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。
- 19.2 於不違反公開發行公司規則之情況下，除根據中華民國法律組織的信託事業或經公開發行公司規則核准之股務代理機構外，一人同時受兩人以上股東委託時，除依本章程第 18.4 條之規定主席視為股東委託之代理人之情形外，其代理的表決權數不得超過公司停止股東名冊過戶期間前，已發行股份總數表決權之百分之三；超過時其超過的表決權，不予計算。
- 19.3 倘股東以書面或電子方式行使表決權，並以委託書委託代理人出席股東會，以受託代理人出席行使之表決權為準。股東已授權受託代理人出席股東會後，如股東欲親自出席股東會或欲以書面或電子方式行使表決權者，股東應至遲於股東會開會日之二日前，以書面向公司為撤銷委託受託代理人之通知。如相關股東未於所定期間前撤銷其委託者，以受託代理人出席行使之表決權為準。
- 19.4 除依本章程第 18.4 條之規定主席視為股東委託之代理人之情形外，委託書應至少於委託書所載代理人代委託人投票之股東會或其延會五天前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室，或股東會召集通知或公司寄出之委託書上指定之處所。除股東於後送達之文件中明確以書面聲明撤銷先前之委託外，公司收到同一股東之數份委託投票文件時，以最先送達之文件為準。
- 19.5 於股份於櫃買中心上櫃期間內，委託書之使用與徵求應遵守公開發行公司規則，包括但不限於「中華民國公開發行公司出席股東會使用委託書規則」。

## 20. 法人股東

任何公司組織為股東時，其得根據其組織文件，或如組織文件無相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人有權代表該法人股東行使如係作自然人股東所得行使之相同權利。

## 21. 異議股東股份收買請求權

- 21.1 股東會決議通過下列事項之一時，於會議前已以書面通知公司其反對該項議案之意思表示，並在股東會提出反對意見的股東，得請求公司以當時公平價格收買其所有之股份：
- (a) 公司締結、變更或終止有關出租公司全部營業，委託經營或與他人經常共同經營之契約；

- (b) 公司轉讓其全部或主要部分的營業或財產，但公司因解散所為之轉讓不在此限；或
- (c) 公司受讓他人全部營業或財產，對公司營運產生重大影響者。

21.2 於公司營業被分割或進行合併之情況下，於作成分割或合併之股東會前或股東會中，以書面表示異議，或以口頭表示異議經紀錄者，放棄表決權之股東，得要求公司按當時公平價格收買其持有之股份。

## 22. 無表決權股份

22.1 下列公司持有之股份在任何股東會上無表決權，亦不得算入已發行股份之總數：

- (a) 以公司為受益人之股份；
- (b) 直接或間接被持有已發行有表決權之股份總數或資本總額超過半數之從屬公司，所持有之公司股份；或
- (c) 公司、從屬公司、公司為其從屬公司之控股公司及該控股公司之從屬公司直接或間接持有他公司已發行有表決權之股份總數或資本總額超過半數之公司，所持有之公司股份。

22.2 股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入法定出席股份數。上述股東亦不得代理他股東行使表決權。

22.3 董事以股份設定質權超過最近一次選任當時所持有之公司股份數額二分之一時，其超過部分無表決權，亦不算入股東會已出席股東之表決權數，惟算入計算法定出席人數時之股份數。

## 23. 董事

23.1 公司董事會，設置董事人數不得少於五人，每一董事任期不得超過三年，得連選連任。於符合相關法令要求（包括但不限於對上櫃公司之要求）之前提下，公司得隨時以特別決議增加或減少本條所定之董事人數。

23.2 除經櫃買中心核准者外，董事間應有超過半數之席次，不得具有配偶關係或二親等以內之親屬關係。

23.3 公司召開股東會選任董事者，當選人不符本章程第 23.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合本章程第 23.2 條規定之必要限度內，其當選失效。已充任董事違反前述規定者，當然解任。

23.4 除公開發行公司規則另有規定者外，公司應設置獨立董事，人數不得少於三人且獨立董事應達全體董事席次五分之一。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

23.5 獨立董事應具備專業知識，且於執行董事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。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司規則之規定。

## 24. 董事會權力

24.1 於符合蓋曼公司法規定、章程大綱和章程以及股東會依章程通過之決議所作指示之前提下，公司之業務應由董事會執行。於章程大綱或章程之變更或股東會作出指示前，董事會所為之行為仍屬有效，不因該等變更或指示而歸於無效。合法召集且達法定出席人數之董事會，得行使一切董事會得行使之權力。

24.2 於不違反本章程之前提下，董事會得行使公司之一切權力進行借款，對公司之保證、財產設定全部或一部之抵押或負擔，或發行債券、債券股票、設定抵押、公司債券或其他相關證券，並以之作為公司或任何第三人債務、責任或義務之擔保。

## 25. 董事選任及解任

25.1 公司得於股東會選任任何人為董事，其投票應依下述本章程第 25.2 條計票。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，即構成選舉一席以上董事之股東會之法定出席股份數。

25.2 獨立董事與非獨立董事應一併進行選舉，且該選舉應依投票制度採行累積投票制，每一股東得行使之投票權數為其所持之股份乘以應選出董事人數（包含獨立董事及非獨立董事）之數目（以下稱「特別投票權」），任一股東行使之特別投票權總數得由該股東依其選票所載，集中選舉一名董事/獨立董事候選人，或分配選舉數名董事/獨立董事候選人。與董事/獨立董事各應選人數相當獲得最多選票之候選人，當選為董事/獨立董事。獨立董事選舉應採候選人提名制度。在不違反蓋曼公司法之情形下，獨立董事之提名及相關公告，應依公開發行公司規則辦理。

25.3 獨立董事因故辭職或解任，致人數不足三人時，公司應於最近一次股東會補選之。所有獨立董事均辭職或解任時，董事會應於六十日內，召開股東臨時會補選獨立董事以填補缺額。

25.4 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。但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。

25.5 法人為股東時，得由其代表人依據本章程之規定當選為公司之董事。代表人有數人時，得分別當選。

25.6 公司得隨時以重度決議解任任何董事，不論有無指派另一董事取代之。於原董事任期尚未屆滿前，股東得於股東會依據本章程第 25.2 條所定之方式改選全部之董事。如股東會未決議原董事於任期屆滿始為解任者，所有原董事之任期應視為於改選之日或任何其他經股東會決議之日屆滿。前述改選應有代表已發行股份總數過半數之股東親自出席或委託他人出席。

25.7 董事執行業務，有重大損害公司之行為或違反法令或章程之重大事項，股東會未為重度決議將其解任者，得由持有公司已發行股份總數百分之三以上股份之股東，於股東會後三十日內訴請法院裁判解任之，並得以臺灣臺北地方法院為管轄法院。

## 26. 董事解任

董事如有下列情事之一者，應被解任：

- (a) 依本章程被解任；
- (b) 以書面通知公司辭任董事；
- (c) 死亡、破產或與全體債權人為協議或和解；
- (d) 經相關管轄法院或官員裁決其依所適用之法令為無行為能力或僅有限制行為能力；
- (e) 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年；
- (f) 曾犯詐欺、背信或侵占經受有期徒刑一年以上宣告，服刑期滿尚未逾二年；
- (g) 曾服公務虧空公款，經有罪判決確定，服刑期滿尚未逾二年；或
- (h) 曾因使用票據而遭退票尚未期滿者。

如董事候選人有前項第(c)、(d)、(e)、(f)、(g)及(h)款情事之一者，該董事候選人應被取消董事候選人之資格。

## 27. 董事會議事程序

27.1 在不違反公開發行公司規則之情形下，董事長得召集董事會，且於股份於櫃買中心上櫃前，董事會得因執行業務而召集（不論係於蓋曼群島境內或境外）、休會及依其認為適切之方式規範之。於股份於櫃買中心上櫃期間，董事會之召集應至少於七日前載明召集事由通知各董事，但遇有緊急情事時，得以較短之通知期間召集董事會。董事會會議中之決議投票通過應有多數贊成票之支持，票數相同時則為不通過。

27.2 除經董事會另為決定外，董事會執行業務之法定出席人數應為當時在任董事人數或本章程另行規定人數之過半數。於計算是否已達法定出席人數時，由代理董事代為出席者計入法定出席人數；如代理董事本身亦為董事，而其代理之董事未出席董事會時，法定出席人數應計入二席。

27.3 於公開發行公司規則允許範圍內，董事得以視訊會議或其他參與會議之所有成員得以看見並與其他會議成員溝通之通訊設備參與董事會或委員會，以此種方式參與董事會之人應視為親自出席。

- 27.4 若董事會召集通知已由公司親送予董事，或透過快遞、郵寄、越洋電報、電傳、傳真、電子郵件或其他可識別方式呈現文字之模式發送至該董事最後通訊地址或其指定地址，董事會召集通知應視為合法送達該董事。
- 27.5 縱董事有缺額，在任之董事得繼續執行職務，然於董事缺額已使董事會開會無法達到本章程及公開發行公司規則所訂之法定出席人數時，在任之董事得為補足董事缺額之目的採取行動或行使召開股東會之權，但不得為其他目的而行使相關權利。
- 27.6 縱嗣後發現董事或代理董事選任程序有瑕疵、相關董事不適格、已解任及/或無表決權，董事會或董事委員會成員（包括代理董事）先前所為行為仍為有效，如同該人業經正當程序選任及/或具備相關資格擔任董事或代理董事、未解任及/或有表決權（視情形而定）。
- 27.7 代理董事外之董事得以書面委託代理人出席董事會。代理人應計入法定出席人數，其所進行之表決視為原委託董事之表決。
- 28. 董事利益**
- 28.1 董事或代理董事（除獨立董事外）在其擔任董事期間，可同時擔任本公司任何其他職位，其任期與約款（例如報酬及其他）由董事會決定。
- 28.2 董事或代理董事（除獨立董事外）得親自或透過其事務所為本公司提供專業服務，且該董事或其公司，得就所提供之專業服務收取報酬如同其非擔任本公司董事或代理董事。
- 28.3 董事或代理董事（除獨立董事外）得擔任本公司發起設立或本公司係該他公司之股東、契約相對人或其他關係人之其他公司之董事、經理人或其他關係人，且董事或代理董事基於該等身分取得之報酬或利益毋須歸於本公司。
- 28.4 任何人不應因其以供應商、購買人或其他身分與公司締約而喪失董事或代理董事資格或因其擔任該等職位而禁止為該締約行為，且任何該等契約或由公司或代表公司簽訂而與董事或代理董事有利害關係之契約或交易，亦不因此為無效；且締約或有利害關係之任何董事或代理董事，無須基於其董事或代理董事身分或因該等關係建立之善良管理人關係，就該等契約或交易所實現或所產生之利益向公司解釋，惟本章程第 28.4 條規定不適用於獨立董事。
- 28.5 如董事或代理董事為其他特定事務所或公司之股東、董事、經理人或員工而被認定為與該事務所或公司所為交易中之關係人時，應依相關法令要求向本公司說明此一利害關係。
- 28.6 縱本章程第 28 條有相反規定，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，並取得股東會重度決議許可。
- 28.7 縱本章程第 28 條有相反規定，董事如對於董事會議討論之事項涉有個人利益者，該董事應對相關之董事會說明其自身利害關係之性質及重要內容。

28.8 縱本章程第 28 條有相反規定，董事就其有利害關係之董事會議案，如該利害關係與公司利益相衝突致有害於公司利益之虞者，不得行使表決權或代理其他董事行使表決權。前述不得行使投票權之董事，不算入已出席董事之表決權數。

## 29. 議事錄

董事會應將會議記錄納入為以下目的所備置之表冊：

- (a) 董事會所為經理人之選任；及
- (b) 各股東會、特別股股東會、董事會、委員會之議事程序及決議，包括出席之董事及代理董事之姓名。

## 30. 董事會權力之委託

30.1 董事會得依公開發行公司規則之規定將其權力、職權或權限（包括複委託之權力）委託予由一位或多位董事組成之委員會行使。如有需要由常務董事或擔任其他行政職位之董事行使相關權力、職權或權限，亦得委託該等董事行使之，惟代理董事不得擔任常務董事，且受委託之常務董事喪失董事身分時，委託即應撤回。任一委託得依董事會所定條件為之，且得附屬於或獨立於其本身之權力，並得由董事會撤回或變更。依該等條件限制，本章程所定關於董事會議事程序，於可適用之情況下，亦適用於委員會議事程序。

30.2 董事會得設置任何委員會或委任任何人為經理人或管理公司事務之代理人。任一委任得依董事會所定條件為之，且得附屬於或獨立於其本身之權力，並得由董事會撤回或變更。

30.3 董事會得依其訂定之相關條件，以授權或其他方式指定任何人作為公司代理人，但該指定並不排除董事自身權力，並得由董事會隨時撤回。

30.4 董事會得以授權或其他方式，直接或間接，依其認為適當者指定任何公司、事務所、人或團體，擔任公司之代理人或有權簽章人，並決定其權力、職權與權限（限董事會依本章程規定享有或得行使者）、期間及條件。該等授權得涵蓋董事會認為適當之條款，以保護或方便與該代理人或有權簽章人，並得授權該代理人或有權簽章人複委託其權力、職權或權限。

30.5 董事會認為有必要時得任命公司之經理人（為避免疑義，包括但不限於秘書），並決定其任期、報酬及職權，並適用相關資格喪失及解任之規定。除其任命條件另有規定外，董事會或股東會得決議解任該經理人。於經理人以書面向公司為辭任之意思表示時，其辭任即生效。

## 31. 代理董事

31.1 代理董事以外之董事得隨時以書面指派其他人（包括其他董事）為其代理董事，且得隨時以書面終止該項指派。

- 31.2 代理董事有權收受董事會或相關委員會（如其指派代理董事者為該委員會之成員）之召集通知，於其指派人未出席時，出席該會議並行使表決權，並執行指派董事之職權，惟其不得再行指派代理董事或代理人。
- 31.3 指派代理董事者如喪失董事身分，該代理董事亦隨同失去代理董事資格。
- 31.4 代理董事之指派或解任應由為指派或解任者簽署通知書或以其他董事會核准之方式通知公司。
- 31.5 代理董事應被視為董事，且應單獨就其行為及違約行為負責，不應視為指派代理董事者之代理人。

## 32. 公開收購

董事會於公司或公司依公開發行公司規則之規定指派之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購作成決議，並公告下列事項：

- (a) 董事及持有公司已發行股份超過百分之十之股東自己及以他人名義目前持有之股份種類、數量。
- (b) 就本次公開收購對股東之建議，並應載明對本次公開收購棄權投票或持反對意見之董事姓名及其所持理由。
- (c) 公司財務狀況於最近期財務報告提出後有無重大變化及其變化說明（如有）。
- (d) 董事及持有公司已發行股份超過百分之十之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。

## 33. 董事報酬

- 33.1 董事會應依公開發行公司規則之規定，設置至少由三名成員組成之薪資報酬委員會，成員中之一人且須為獨立董事。薪資報酬委員會成員之專業資格、責任、權利及其他薪資報酬委員會相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設置時，董事會應以決議通過薪資報酬委員會組織規程，且該組織規程應符合公開發行公司規則之規定。
- 33.2 本章程第 33.1 條所稱之薪資報酬應包括公司董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。
- 33.3 董事報酬由董事會參考薪資報酬委員會之建議（僅適用於薪資報酬委員會設置後）、其他同業水準決定，且不論公司盈虧均應支付。因往返董事會、董事會下之委員會、公司股東會或與公司業務相關或為董事一般職務而適當支出之差旅費、住宿費及其他費用，董事得請求支付。董事有權依本章程、蓋曼公司法、公開發行公司規則、服務協議或其他與公司簽訂之相似契約，分配公司利益。

## 34. 印章

- 34.1 經董事會決定，公司得備置印章一式，其僅能依董事會或董事會授權之委員會依授權範圍使用之；公司印章所蓋印之文件，亦應由董事或經理人或其他董事會指定之人於其上簽名。
- 34.2 公司得於蓋曼群島境內或境外之其他地區備置複製之公司印章，且董事會得決定於複製之印章表面上加註其使用之地區。
- 34.3 印章得於未經授權下，為應檢送予蓋曼群島公司登記處之文件驗證，並得由任一公司董事、秘書或助理秘書或其他有權檢送前述文件之人或機構蓋印。公司董事、經理人、代表人或代理人得為證實文件內容之真實性或為提呈蓋曼群島或其他公司登記機關，於該等文件上加蓋公司印章於其簽名之上。

## 35. 股利、分派及公積

- 35.1 於不違反蓋曼公司法、本章程第 12.4(a)條及本條規定，且除任一股份所附之權利另有規定外，公司得依董事會決議通過，並經股東常會普通決議通過之盈餘分派議案分派盈餘。除以公司已實現或未實現利益、股份發行溢價帳戶或以蓋曼公司法允許之其他款項支付股利或為其他分派外，公司不得發放股利或為其他分派。除股份所附權利另有規定者外，所有股利及其他分派應依股東持有股份數之比例計算之。如股份發行條件係從一特定日期開始計算股利，則該股份之股利應依此計算。
- 35.2 就公司股利政策之決定，董事會了解公司營運之業務係屬成熟產業，且公司具有穩定之收益及健全之財務結構。關於各會計年度建請股東同意之股利或其他分派數額（若有）之決定，董事會：
- (a) 得考量公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及公司未來前景等，以確保股東權利及利益之保障；
  - (b) 應就每會計年度提撥盈餘作為：(i) 支付相關會計年度之稅捐；(ii) 彌補歷年虧損；(iii) 主管機關依公開發行公司規則要求提撥之特別盈餘公積；
  - (c) 於符合前述第(b)項規定後，得提撥部分其認為適當之準備金，依董事會決定支應公司所有目的或用於公司業務。
- 35.3 在不違反蓋曼公司法之情形下，且依第 35.2 條之分派政策提撥董事會認為適當之金額後，董事會於各會計年度建請股東同意之股利或其他分派數額應依下列順序及方法，經股東之同意定之：
- (a) 員工紅利不高於 15%；
  - (b) 董事酬勞不高於 8%；及
  - (c) 股東股利不低於 15%，且現金股利應不少於股利總額的 10%。

員工紅利之分配依董事會決定得以現金或以已繳清尚未發行股份之價金並記為已繳清股款之股份發行方式分配予員工。當員工紅利以發行已繳清股款股份之方式配發

時，符合一定條件之從屬公司員工得受股票紅利及現金紅利之分配。公司就未分派之股息及紅利概不支付利息。

- 35.4 股東如因任何原因應向公司支付任何款項，董事會得從應支付予該股東之股利或其他分派中扣抵之。
- 35.5 在不違反本章程第 35.3 條及蓋曼公司法之情形下，董事會得決定全部或部分之股利或其他分派以特定資產為之（得為他公司之股份、債券或有價證券），或以其中一種或多種方式支付，惟（a）（i）其分派之財產及抵充之數額應經股東會決議，且（ii）應取得收受財產股東之同意，以及（b）分派財產之價值及抵充之數額，應於董事會提呈股東會決議前經中華民國會計師查核簽證。倘此一分派方式有所困難，董事會得以其認為便捷之方式解決，並得依其所確定之價值向股東支付現金，以調整所有股東的權利，並得就特定資產設立信託。
- 35.6 任何股利、其他分派、利息或與股份有關的其他現金支付款項得以匯款轉帳給股份持有者，或以支票或認股權憑證直接郵寄到股份持有者的登記地址。於共同持有股份之情形，任何股利、分派、利息或股份相關之現金得支付給股東名冊所載第一列名之持有人或共同持有人書面指示之其他人之其他地址。每一支票或憑證應憑收件人的指示支付。如二人以上之人登記為股份共同持有人，任一人得於收迄該等股息、其他分派、紅利或與股份有關的其他現金支付款項後出具有效收據。
- 35.7 任何股利或其他分派不得向公司要求加計利息。
- 35.8 董事會應擇定基準日決定有權獲配股利或其他分派之股東。股東名冊之變更於相關基準日前五日或公開發行公司規則或蓋曼公司法所要求之其他期間內，不得為之。
- 35.9 不能支付給股東之股利或其他分派及/或在發放公告日起 6 個月之後仍無人主張的股利或其他分派，董事會得決定支付到以公司名義開立的獨立帳戶，惟公司不構成該帳戶的受託人，且該股利或其他分配仍屬應支付予股東之債務。如自發放公告日起 6 年之後仍無人請求之股利或其他分派將視為股東已拋棄其可請求之權利，並轉歸公司所有。

## 36. 公積資本化

在不違反蓋曼公司法之情形下，經股東會重度決議後，董事會可將列入公司準備金帳戶（包括股份溢價帳戶和資本贖回準備金）的任何餘額，或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，依據如以股利（或其他分派）分配盈餘時之比例分配予股東，並代表股東將此等金額用以繳足供分配之未發行股份股款，記為付清股款之股份並依前述比例分配予股東。於此情況下，董事會應採取相關行動，俾使資本化生效，董事會並有全權制定其認為適當的規範，以適當處理以畸零股方式分配之股份（包括規定就該等畸零股份之權利應歸公司所有，而非該股東所有）。董事會可授權任何人代表所有就此具利益關係之股東與公司訂立契約，以規定資本化及其相關事項。任何依此授權所簽訂之契約均屬有效且對所有相關股東及公司具有拘束力。

## 37. 庫藏股

- 37.1 公司買回、贖回或取得（經由交付或其他方式）之股份，應依董事會之決定，立即註銷或作為庫藏股（以下稱「庫藏股」）。
- 37.2 公司就其持有之庫藏股，不得宣布或支付股利，亦不得享有任何資產之其他分配（無論係以現金或其他方式）（包含解散時分派資產予股東）。
- 37.3 公司應於股東名簿登錄為庫藏股持有人，惟：
- (a) 公司不應基於任何目的而視為公司股東，且不得就庫藏股行使任何權利，該權利之任何意圖行使應為無效；
  - (b) 於公司的任何會議中，庫藏股不論直接或間接皆無表決權，且無論係基於本章程或蓋曼公司法之目的，不得於任何時點計入已發行股份總數。
- 37.4 以低於實際買回股份之平均價格轉讓庫藏股予公司及從屬公司員工之議案，應經特別決議通過，並於股東會之開會通知中載明公開發行公司規則所要求之事項，不得以臨時動議提出。歷次股東會通過且已轉讓予公司及從屬公司員工之庫藏股股數，累計不得超過已發行並流通在外股份總數之 5%，且單一員工之認購股數累計不得超過已發行並流通在外股份總數之 0.5%。公司得禁止該等員工於一定期間內轉讓該等庫藏股，惟該等禁止轉讓之期間不得超過兩年。
- 37.5 除本章程第 37.4 條規定之情形外，公司得依董事會決定之條款及條件處分庫藏股。

## 38. 會計帳簿

- 38.1 董事會就公司所有收支款項、收支產生之事由、供銷貨、資產及負債，應備置適當之會計帳簿予以紀錄並保存。如會計帳簿未能正確公平反映公司之事務及說明相關交易，視同未予妥善保存。該等會計帳簿應自備置時起至少保存五年。
- 38.2 依章程與相關法規製作之委託書、文件、表冊、媒體資料，應保存至少一年。但與股東提起之訴訟相關之委託書、文件、表冊及/或媒體資料，如訴訟超過一年時，應保存至訴訟終結為止。

## 39. 審計委員會

- 39.1 公司應設立審計委員會。審計委員會僅得由獨立董事組成，且全體獨立董事均應為審計委員會成員，其委員會人數不得少於三人，其中一人為召集人，負責不定期召集審計委員會會議，且至少一人應具備會計或財務專長。審計委員會之決議，應有審計委員會全體成員二分之一以上之同意。審計委員會之議事規則應由董事會依本章程及公開發行公司規則予以訂定。
- 39.2 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：
- (a) 訂定或修正公司內部控制制度；

- (b) 內部控制制度有效性之考核；
- (c) 訂定或修正重要財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，或為他人背書或保證；
- (d) 涉及董事自身利害關係之事項；
- (e) 重大之資產或衍生性商品交易；
- (f) 重大之資金貸與、背書或提供保證；
- (g) 募集、發行或私募具有股權性質之有價證券；
- (h) 簽證會計師之委任、解任或報酬；
- (i) 財務、會計或內部稽核主管之任免；
- (j) 年度及半年度財務報告之核可；及
- (k) 公司隨時決定或公司監理主管機關所要求之其他事項。

除上述第(j)款以外，其他任何事項如未經審計委員會成員二分之一以上同意者，得經全體董事三分之二以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。

#### 40. 通知

- 40.1 通知應以書面為之，且得由公司親送予股東個人，或透過快遞、郵寄、越洋電報、電傳、傳真或電子郵件發送給股東，或發送到股東名冊中所載位址或其指定地址。
- 40.2 於透過快遞發出通知時，通知提交快遞公司之日應視為通知寄送生效日，且通知提交快遞後之第三日（不包括週六、週日或中華民國國定假日）應視為通知送達之日。於通知透過郵寄發出通知時，如已適當填寫地址、預付郵資並郵寄包含通知之郵件，則寄送郵件之日應視為通知寄送生效日，且通知寄送後之第五日（不包括週六、週日或中華民國國定假日），應視為通知送達之日。於透過越洋電報、電傳或傳真發出通知時，如已適當填寫地址，則發出通知之日應視為通知寄送生效日，且傳輸當日應視為通知送達之日。於透過電子郵件發出通知時，電子郵件傳送至指定接受者所提供的電子郵件位址之日應視為通知寄送生效日，電子郵件發送當日應視為通知送達之日，無須接受者確認收訖電子郵件。
- 40.3 公司得依與本章程所定發出通知相同之方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發出通知，並載明其姓名、死亡股東之代理人或破產管理人身分或其他類似說明，寄送至主張權利之人提供之地址，或公司有權以如同未發生死亡或破產情事下之相同方式發送通知。

40.4 股東會通知應依本章程規定，發送予在基準日有權收受該等通知之股東；於共同持有股份之情形，通知僅須寄送予股東名冊所載第一列名之持有人；或於股份因股東死亡或破產而移交予法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。

#### 41. 清算

41.1 如公司應清算，且可供分配之資產未達股本時，虧損儘量由股東依其持股比例分擔之。如於開始清算時，可供分配之資產超過股本時，盈餘應依各股東於開始清算時之持股比例分配予各股東。本條文並不限制持有特別股股東之權利。

41.2 如公司應清算，依各股份所附權利並經股東會特別決議及其他蓋曼公司法要求之其他許可後，清算人得依股東持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並為此目的，決定應分配之財產價值及股東或不同股別股東間之分配方式。如經上述決議同意及許可，清算人得於認為適當時，為股東之利益將此等財產之全部或一部交付信託。惟股東不應被強迫接受存有負債之任何財產。

#### 42. 補償及保險

42.1 除因其自身之詐欺、故意行為所致者外，公司應以公司資產賠償公司董事及經理人及各前任董事、前任經理人（下稱「被補償人」），因執行或不執行其職務所生之責任、訴訟、程序、主張、請求、成本、損害賠償或費用（包括律師費）。除因其自身之詐欺、重大過失或故意行為或違反本章程第 42.3 條所定之責任所致者外，被補償人就其執行職務直接或間接導致公司所受之損失或損害，被補償人毋須負責。本章程所述詐欺、重大過失或故意行為須以有管轄權法院所為裁決為準。

42.2 如被補償人有權請求公司補償，公司應墊付被補償人於相關訴訟、程序或調查中所生之合理律師費及其他成本費用。就上述費用墊付，被補償人應出具承諾書以承諾如經終局判決或其他裁判認定被補償人無權依本章程請求補償時，被補償人應償還公司墊付款項。如經終局判決或其他裁判認定被補償人無權就相關判決、成本、費用請求補償時，被補償人應無息返還公司墊付之款項。

42.3 於不影響公司之董事依蓋曼群島普通法及蓋曼公司法對公司所負義務之情形下，董事於執行公司之業務經營時，應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，應負損害賠償責任。該等違反上開規定之行為若係為自己或他人所為時，股東會得以普通決議，將董事因該行為之所得視為公司之所得。公司之董事及經理人於其執行業務經營時，如有違反適用法律及/或命令致他人受有損害時，對他人應與公司負連帶賠償之責。

42.4 董事會得代表公司為其董事或經理人就與本公司有關之董事或經理人行為所生之過失、違約、違反職責或背信等責任購買保險或續保。

#### **43. 會計年度**

除董事會另有規定，公司會計年度應於每年 12 月 31 日結束，於公司設立當年度後，於每年 1 月 1 日開始。

#### **44. 存續登記**

倘公司根據蓋曼公司法為一豁免公司，得依蓋曼公司法規定並經股東會特別決議，依蓋曼群島外之其他準據法進行公司實體登記而繼續存續，並註銷在蓋曼群島之登記。

#### **45. 衍生訴訟**

在蓋曼法令允許範圍內，繼續一年以上持有公司已發行股份總數百分之三以上之股東，得為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院。

#### **46. 訴訟及非訴訟代理人**

於股份於櫃買中心上櫃期間，公司應依公開發行公司規則指定訴訟及非訴訟代理人，使其擔任公司在中華民國境內之中華民國證券交易法下的公司負責人。公司之訴訟及非訴訟代理人應為自然人，且於中華民國境內應有居所或住所。

## 【附錄二】

# 取得或處份資產管理辦法

制定日期:2011.3.30

第一次修訂日期:2012.6.22

一、目的：為保障資產，落實資訊公開，特訂本管理辦法。

二、範圍：

1. 有價證券：股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。
2. 不動產及其他固定資產。
3. 會員證。
4. 專利權、著作權、商標權、特許權等無形資產。
5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。
6. 衍生性商品。
7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。
8. 其他重要資產。

三、權責：財會單位相關業務人員及相關權責主管。

四、作業內容：

1. 名詞定義

- (1) 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約(Forward)、選擇權契約(Option)、期貨契約(Futures)及交換契約(SWAP)，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。
- (2) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。
- (3) 所稱「關係人」：依本公司 CM-10「關係人交易管理辦法」之規範。
- (4) 所稱「子公司」：指依財團法人中華民國會計研究發展基金會發佈之財務會計準則公報第五號及第七號所規定者。
- (5) 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。
- (6) 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會

決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

2. 取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。
3. 取得或處份不動產或其他固定資產之處理程序：

(1) 評估及作業程序：公司不動產及其他固定資產之取得或處份程序，應依內控控制制度—固定資產循環辦理。

(2) 交易條件之規定程序

A. 取得或處分不動產，應參考附近不動產實際交易價格或取得鑑價師之估價報告，決議交易條件及交易價格，作成分析報告提報 Managing Director，其金額 \$2,000,000 以下者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$2,000,000 者，另須提經審計委員會及董事會通過後始得為之。

B. 取得或處分其他固定資產，應以詢價、比價、議價或招標方式擇一為之，其金額在 \$2,000,000(含)以下者，應取得 Managing Director 核准；\$2,000,000~\$4,000,000 者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$4,000,000 者，另須提經審計委員會及董事會通過後始得為之。

(3) 執行單位

本公司取得或處分不動產或其它固定資產時，應依前項核決許可權呈核決後，由使用部門、採購部門及相關權責部門負責執行。

(4) 不動產或其他固定資產估價報告

公司取得或處分不動產或其他固定資產，除向政府機構取得、自地委建、或取得、處分供營業使用之機器設備外，交易金額達公司實收資本額百分之二十或 \$12,000,000(約 NTD 300,000,000) 以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：

- A. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
- B. 交易金額達 \$42,000,000(約 NTD 1,000,000,000) 以上者，應請二家以上之專業估價者估價。

- C. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處份資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：
- I. 估價結果與交易金額差距達交易金額之百分之二十以上者。
  - II. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
- D. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。
- (5) 經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。
4. 取得或處份有價證券投資處理程序：
- (1) 評估及作業程序：公司有價證券之取得或處份程序，應依內控控制制度－投資循環辦理。
  - (2) 交易條件及處理程序：

非於集中交易市場或證券商營業處取得之有價證券買賣，應先取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，考慮其每股淨值、獲利能力及未來發展潛力等，其金額在 SGD\$ 10,000,000 (含) 以下者由董事長核可並於事後最近一次董事會中提會報備，同時提出有價證券未實現利益或損失分析報告；其金額超過 SGD\$ 10,000,000 者，須先取得審計委員會及董事會通過後始得為之。
  - (3) 執行單位：

公司從事有價證券投資時，應依前項所述核決權項呈核後，交予財會部門執行。
  - (4) 取得專家意見
    - A. 公開發行公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。
    - B. 交易金額達公司實收資本額百分之二十或新台幣 300,000,000 (約 SGD \$13,000,000，依當時匯率換算之) 以上者，應洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公告第二十號規定辦理。但該有價證券具活絡市場之公開報價或行政院金融監督管理委員會另有規定者，不在此限。

(5)若經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

5.關係人交易處理程序：

(1)公司與關係人取得或處份資產，除依第3條取得或處份不動產或其他固定資產之處理程序辦理外，尚應依本條規定辦理相關決議程序及評估交易條件合理性等事項。如交易金額達本公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。唯與關係人取得或處份之資產，係為供營業出租或出售者，不適用之。

(2)評估及作業程序：

本公司向關係人取得或處份不動產或不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣300,000,000 (約當 S\$13,000,000，依當時匯率換算之)，應將下列資料提交予審計委員會及董事會通過後，始得簽訂交易契約及支付款項：

A.取得或處份資產之目的、必要性及預計效益。

B.選定關係人為交易對象之原因。

C.向關係人取得不動產，依本條(5)規定評估預定交易條件合理性之相關資料。

D.關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。

E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。

F.依本條(1)規定取得之專業估價者出具之估價報告或會計師意見。

G.本次交易之限制條件及其他重要約定事項。

(3)本條(2)交易金額之計算方式，應依第9條第(2)項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年。已依本處理程序規定提交審計委員會及董事會通過者免再計入。

(4)本公司與子公司間，取得或處分非供營業出租或出售交易之機器設備，董事會得依第3條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。

(5)不動產交易價格成本合理性之評估：

A.公開發行公司向關係人取得不動產，應按下列方法評估交易成本之合理性：

I. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之。

- II. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。
  - B. 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。
  - C. 向關係人取得不動產，應洽請會計師覆核及表示具體意見。
  - D. 公司向關係人取得不動產，有下列情形之一者，應依本條(2)規定辦理，不適用本條(5)之A~C款規定：
    - I. 關係人係因繼承或贈與而取得不動產。
    - II. 關係人訂約取得不動產時間距本交易訂約日已逾五年。
    - III. 與關係人簽訂合建契約而取得不動產。
  - E. 公司依本條(5)之A規定評估結果均較交易價格為低時，應提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見。但如因有「公開發行公司取得或處份資產處理準則」第16條所列之情事，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限。
  - F. 公開發行公司向關係人取得不動產，如經按本條(5)規定評估結果均較交易價格為低者，應辦理下列事項：
    - I. 應就不動產交易價格與評估成本間之差額，提列特別盈餘公積，不得予以分派或轉增資配股
    - II. 審計委員會成員依公司法第二百十八條規定辦理。
    - III. 將I及II處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。
  - G. 本公司經依上述規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。
6. 取得或處份會員證及無形資產之評估程序：
- 本公司取得或處份會員證或無形資產交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。
7. 取得或處分衍生性商品之處理程序：
- (1) 交易原則與方針
    - A. 經營（避險）策略：

公司從事衍生性金融商品交易，應以避險為目的，交易商品應選擇

使用規避公司業務經營所產生之風險為主，持有之幣別必須與公司實際進出口交易之外幣需求相符，以公司整體內部部位（指外幣收入及支出）自行軋平為原則，藉以降低公司整體之外匯風險，並節省外匯操作成本。其他特定用途之交易，須經謹慎評估，提報董事會核准後方可進行之。

## B. 權責劃分：

### I. 衍生性商品授權額度：

- a. 避險性交易核決許可權：每筆交易金額若超過 USD 1,000,000 者，需取得 Managing Director 之許可；淨累積部位超過 USD 5,000,000 者，需先取得 Managing Director 之許可。
- b. 其他用途之衍生性金融商品之交易需提報董事會核准後，方可執行。

### II. 衍生性商品作業處理：

#### a. 交易人員

- ① 負責整個公司金融商品交易之策略擬定。
- ② 交易人員應每二周定期計算部位，搜集市場訊息，進行趨勢判斷及風險評估，擬定操作策略，經由核決許可權核准後，作為從事交易之依據。
- ③ 依據授權許可權及既定之策略執行交易。
- ④ 金融市場有重大變化、交易人員判斷已不適用既定之策略時，隨時提出評估報告，重新擬定策略，經由 Managing Director 核准後，作為從事交易之依據。
- ⑤ 月製作彙整報表送交會計部門作為會計評價之依據。

#### b. 會計人員

- ① 執行交易確認。
- ② 審核交易是否依據授權許可權與既定之策略進行。
- ③ 公司從事衍生性商品交易應設置完整帳簿與會計記錄，按不同性質之交易，依一般公認會計原則暨有關法令處理，其結果應能允當表達及揭露交易之過程及其結果。
- ④ 公司於編制定期性報告時，應依主管機關相關法令於財務報表附註中揭露相關事項。
- ⑤ 每月進行評價，評價報告呈核至董事會授權之高階主管。

#### c. 交割人員：負責交割事宜。

#### d. 稽核部門：應瞭解衍生性商品交易內部控制之允當性及查核交

易部門對作業程序之遵循情形，並分析交易內容，作成稽核報告，並於有重大缺失時向董事會報告。

### III. 績效評估

#### a. 避險性交易

- ①以公司帳面上匯率成本與從事衍生性金融交易之間所產生損益為績效評估基礎。
- ②為充份掌握及表達交易之評價風險，本公司採月結評價方式評估損益。
- ③財務單位應提供外匯部位評價與外匯市場走勢及市場分析予 Managing Director 作為管理參考與指示。

b. 其他用途交易：以實際所產生損益為績效評估依據，且財會人員須定期將部位編制報表以提供管理階層參考。

### IV. 契約總額及損失上限之規定：

#### a. 契約總額

##### ①避險性交易額度：

財務單位應掌握公司整體部位，以規避交易風險，避險性交易金額以不超過公司整體淨部位三分之二為限，如超出三分之二應呈報 Managing Director 核准之。

##### ②特定用途交易額度：

基於對市場變化狀況之預測，財務單位得依需要擬定策略，提報 Managing Director 核准後經董事會之同意方可進行之。本公司特定用途之交易全公司淨累積部位之契約總額以美金 1,000 萬元為限。

#### b. 交易損失上限：

- ①有關於避險性交易乃在規避風險，故無損失上限設定之必要。
- ②如屬特定目的之交易契約，部位建立後，應設停損點以防止超額損失。停損點之設定，以不超過交易契約金額之百分之十為上限，如損失金額超過交易金額百分之十時，需即刻呈報 Managing Director，並向董事會報告，商議必要之因應措施。
- ③個別契約損失金額以不超過美金貳萬元或交易合約金額百分之五何者為低之金額為損失上限。

- ④公司特定目的之交易性操作年度損失最高限額為美金 30 萬元。

## V. 風險管理措施

- a. 信用管理風險：基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行：
- ①交易對象：以國內外著名金融機構為主。
  - ②交易商品：以國內外著名金融機構提供之商品為限。
  - ③交易金額：同一交易對象之未沖銷交易金額，以不超過授權總額百分之十為限，但 Managing Director 核准者則不在此限。
- b. 市場風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。
- c. 流動性風險管理：為確保市場流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力。
- d. 現金流量風險管理：為確保公司營運資金周轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考慮未來三個月現金收支預測之資金需求。
- e. 作業風險管理：
- ①應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。
  - ②從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。
  - ③風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。
  - ④衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險性交易至少每月應評估二次，其評估報告應呈經董事會授權之高階主管。
- f. 商品風險管理：內部交易人員對金融商品應具備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。
- g. 法律風險管理：與金融機構簽署的文件應經過外匯及法務或法律顧問之專門人員檢視後，才可正式簽署，以避免法律風險。

## VI. 內部稽核制度

- a. 內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月查核交易部門對從事衍生性商品交易處理程序之遵循情形並分析交易內容，作成「內稽報告」，如發現重大違規情事，應以書面通知。
- b. 內部稽核人員應依證期局規定時間前將稽核報告並同內部稽核作業年度查核情形向金管會申報，且依金管會規定時間前將異常事項改善情形申報金管會備查。

VII. 從事衍生性商品交易時，董事會之監督管理原則

- a. 董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：
  - ① 定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所訂之從事衍生性商品交易處理程序辦理。
  - ② 監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向審計委員會及董事會報告。
- b. 定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。
- c. 本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報董事會。
- d. 本公司從事衍生性商品交易時，應建立「衍生性商品交易備查簿」，就從事衍生性商品交易之種類、金額、董事會通過日期及依應審慎評估之事項，詳予登載於備查簿備查。

8. 辦理企業合併、分割、收購或股份受讓之處理程序：

(1) 評估及作業程序：

- A. 公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。
- B. 公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，並同本條 (1) 之 A 款之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。
- C. 參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

(2)其他應注意事項：

- A.董事會日期：參與合併、分割或收購之公司除其他法律另有規定或有特殊因素事先報經本會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。參與股份受讓之公司除其他法律另有規定或有特殊因素事先報經本會同意者外，應於同一天召開董事會。
- B.公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核：
- I. 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。
  - II. 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。
  - III. 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。
- C.事前保密承諾：所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。
- D.換股比例或收購價格之訂定與變更原則：
- 公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：
- I. 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。
  - II. 處分公司重大資產等影響公司財務業務之行為。
  - III. 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
  - IV. 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
  - V. 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
  - VI. 已於契約中訂定得變更之其他條件，並已對外公開揭露者。
- E.契約應載內容：

公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

- I. 違約之處理。
- II. 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
- III. 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。
- IV. 參與主體或家數發生增減變動之處理方式。
- V. 預計計畫執行進度、預計完成日程。
- VI. 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

F. 參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更許可權者，參與公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

G. 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，公司應與其簽訂協定，並依本條 (2) 之 A 款及 C 款事前保密承諾及第 F 款規定辦理。

#### 9. 資訊公開：

(1) 本公司有下列情事者應按性質於事實發生之即日起算二日內公告申報：

- A. 向關係人取得或處份不動產或不動產外之其他資產(供營運活動需要之出租或出售者除外)且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元(約當 S\$13,000,000，依當時匯率換算之)以上者。但買賣公債或附買回、賣回條件之債券，不在此限。
- B. 進行合併、分割、收購或股份受讓。
- C. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- D. 除 A~C 款以外之資產交易或金融機構處分債權，其交易金額達公司實收資本額百分之二十或 NTD 300,000,000 (或 S\$13,000,000，依當時匯率換算之)以上者。但下列情形不在此限：

- I. 買賣公債。
  - II. 買賣附買回、賣回條件之債券。
  - III. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達 NTD 500,000,000(或\$S 21,000,000，依當時匯率換算之)以上。
- (2)本條 (1)之 D 款交易金額依下列方式計算之，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。
- A.每筆交易金額。
  - B.一年內累積與同一相對人取得或處分同一性質標的交易之金額。
  - C.一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。
  - D.一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。
- (3)公告申報程序
- A.本公司應將相關資訊於證期局指定網站辦理公告申報。
  - B.本公司應按月將本公司及其非屬國內本公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入該局指定之資訊申報網站。
  - C.本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應將全部項目重行公告申報。
  - D.本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其它法律另有規定者外，至少保存五年。
  - E.本公司及子公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生之日起算二日內將相關資訊，至證期局指定網站代為辦理公告申報：
    - I. 原交易簽訂之相關契約有變更、終止或解除情事。
    - II. 合併、分割、收購或股份受讓未依契約預定日程完成。
    - III. 原公告申報內容有變更。
10. 本公司之子公司應依下列規定辦理：
- (1)子公司亦應依該處理準則有關規定訂定「取得或處分資產管理辦法」，經子公司董事會通過後，提報雙方股東會，修正時亦同。
  - (2)子公司取得或處分資產時，亦應依公司規定辦理。
  - (3)子公司非屬公開發行公司者，取得或處分資產達該處理準則所訂公告

申報標準者，本公司亦應代該子公司應辦理公告申報事宜。

(4)子公司之公告申報標準中，所稱「達公司實收資本額百分之二十」或「總資產百分之十」規定，係以本公司之實收資本額為準。

11. 罰則：本公司經理人及主辦人員承辦取得與處分資產違反本辦法程序規定者，依照公司「Employment Handbook」相關規定，依其情節輕重予以懲處。

12. 修訂程序

(1)本管理辦法應經審計委員會全體委員二分之一以上同意，並提董事會決議，再提報於股東會同意後實施。如未經審計委員會全體委員二分之一以上同意，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會。

(2)公司依前項規定將本作業辦法提報董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入「董事會議事錄」。

(3)公司重大之資產或衍生性商品交易，應經審計委員會全體委員二分之一以上同意，並提董事會決議，準用本條第(1)項規定。

13. 對子公司股權承諾

(1)本公司未來年度對於子公司 JP Nelson Equipment Pte Ltd、JP Nelson Trading Pte Ltd、JP Nelson Holdings Pte Ltd、JP Nelson (Hong Kong) Limited 及捷必勝工程設備股份有限公司，不放棄對其增資；若因策略聯盟或其他經主管機關同意而需處份上述公司或放棄對其增資，需經本公司董事會特別決議通過之。

(2)未來若修訂本條第(1)款，應依相關規定公告並函報於主管機關備查。

14. 本作業辦法如有未盡事宜，應依有關法令辦理。

## 【附錄三】

### 股東會議事規則管理辦法

制定日期:2011.3.30

第一次修訂日期:2011.9.13

第二次修訂日期:2012.6.22

第三次修訂日期:2013.6.05

- 一、目的：為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。
- 二、範圍：本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。
- 三、作業內容：
  1. 本公司股東會除法令另有規定外，由董事會召集之。股東常會之召集，應編制議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。
  2. 選任或解任董事、監察人、變更章程、公司解散、合併、分割或公司法第一百八十五第一項各款、證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉，不得以臨時動議提出。
  3. 股東常會議案：
    - (1)持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。
    - (2)本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。
    - (3)本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。
  4. 委託書使用規定：
    - (1)股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委

託代理人，出席股東會。

(2)一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

(3)委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

5. 召開股東會地點及時間之原則：

股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時。

6. 簽名簿等文件之備置：

(1)本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。

(2)前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。

(3)股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

(4)本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

(5)本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。

(6)政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

7. 股東會主席、列席人員：

(1)股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由董事代理之。主席係由董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之。主席如為法人董事之代表人者，亦同。

(2)股東會如由董事會以外之其它召集權人召集者，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。

(3)本公司得指派所委任之律師、會計師或相關人員列席股東會。

8. 股東會開會過程錄音或錄影之存證：

本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。

前項影音資料應至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

9. 股東會出席股份之規定：

(1)股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

(2)已屆開會時間，主席應即宣佈開會，惟未有代表已發行股份總數過半數之股東出席時，主席得宣佈延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。

(3)前項延後二次仍不足而有代表已發行股份總數三分之一以上股東出席時，得依出席股東表決權過半數之同意，為假決議，並將假決議通知各股東於一個月內再行召集股東會。

(4)於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，重新提請股東會表決。

10. 議案討論：

(1)股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

(2)股東會如由董事會以外之其它有召集權人召集者，準用前項之規定。

(3)前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣佈散會；主席違反議事規則，宣佈散會者，董事會其它成員應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擔任主席，繼續開會。

(4)會議散會後，股東不得另推選主席於原址或另覓場所續行開會。

(5)主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣佈停止討論，提付表決。

11. 股東發言：

(1)出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席定其發言順序。

(2)出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。

(3)同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發

言。

(4)出席股東發言時，其它股東除經取得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。

(5)法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

(6)出席股東發言後，主席得親自或指定相關人員答覆。

12. 表決股數之計算、迴避制度：

(1)股東會之表決，應以股份為計算基準。

(2)股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

(3)股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理其他股東行使其表決權。

(4)前項不得行使表決權之股份數，不算入已出席股東之表決權數。

(5)除信託事業或經證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

13. 股東每股有一表決權；但受限制於公司法第 179 條第二項所列無表決權者，不在此限。

14. 以書面或電子方式行使表決權之意思表示：

(1)本公司召開股東會時，得實行以書面或電子方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。

(2)以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權。

15. 以書面或電子方式行使表決權之意思表示：

(1)股東書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

(2)股東以書面或電子方式行使表決權後，如欲親自出席股東會者，至遲應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。

(3)如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

16. 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東

之表決權總數。

17. (1) 議案經主席徵詢全體出席股東無異議者，視為通過，其效力與投票表決同；有異議者，應依前條規定採取投票方式表決。

(2) 同一議案有修正案或替代案時，由主席並同原案定其表決之順序。如其中一案已獲通過時，其它議案即視為否決，無需再行表決。

(3) 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

(4) 股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。

18. 選舉事項：

(1) 股東會有選舉董事時，應依相關法令及本公司所訂相關選任規範辦理，並應當場宣佈選舉結果，包含當選董事之名單與其當選權數。

(2) 前項選舉事項之選舉票，應妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

19. 股東會議事錄

(1) 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

(2) 前項議事錄之分發，得以公告方式為之。

(3) 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

(4) 前項決議方法，係經主席徵詢股東意見，股東對議案無異議者，應記載「經主席徵詢全體出席股東無異議通過」；惟股東對議案有異議時，應載明採表決方式及通過表決權數與權數比例。

20. 會場秩序之維護：

(1) 辦理股東會之會務人員應佩帶識別證或臂章。

(2) 主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

(3) 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

(4) 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

21. 續行集會：

(1) 會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主

席得裁定暫時停止會議，並視情況宣佈續行開會之時間，授權董事長依公司法第一百八十二條規定在五日內延期或續行集會，不適用公司法第一百七十二條召集程序之規定。

(2)股東會排定之議程於議事(含臨時動議)未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

22. 本規則經股東會通過後施行，修正時亦同。

## 【附錄四】

# 董事及監察人選任程序辦法

制定日期:2011.3.30

- 一、目的：為公平、公正、公開選任董事、監察人，爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序。
- 二、範圍：本公司董事及監察人之選任，除法令或章程另有規定者外，應依本程序辦理。
- 三、作業內容：
  1. 本公司董事之選任，應考慮董事會之整體配置。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，其整體應具備之能力如下：
    - (1)營運判斷能力。
    - (2)會計及財務分析能力。
    - (3)經營管理能力。
    - (4)危機處理能力。
    - (5)產業知識。
    - (6)國際市場觀。
    - (7)領導能力。
    - (8)決策能力。
  2. 本公司監察人應具備左列之條件：
    - (1)誠信踏實。
    - (2)公正判斷。
    - (3)專業知識。
    - (4)豐富之經驗。
    - (5)閱讀財務報表之能力。
  3. 獨立董事之資格及選任
    - (1)本公司獨立董事之資格，應符合「公開發行公司獨立董事設置即應遵循事項辦法」第二條、第三條以及第四條之規定。
    - (2)本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

4. 本公司董事、監察人之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之。
5. 本公司董事及監察人之選舉採用單記名累積選舉法，每一股份有與應選出董事或監察人人數相同之選舉權，得集中選舉一人，或分開選舉數人。
6. 董事會應製備與應選出董事及監察人人數相同之選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。
7. 本公司董事及監察人依公司章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。
8. 選舉開始前，應由主席指定具有股東身分之監票員、計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。
9. 被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。
10. 選舉票有左列情事之一者無效：
  - (1)不用董事會製備之選票者。
  - (2)以空白之選票投入投票箱者。
  - (3)字跡模糊無法辨認或經塗改者。
  - (4)所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者  
所填被選舉人如非股東身分者，其姓名、身分證明文件編號經核對不符者。
  - (5)除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。
  - (6)所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。
11. 投票完畢後當場開票，開票結果由主席當場宣佈董事及監察人當選名單。
12. 當選之董事及監察人由本公司董事會發給當選通知書。
13. 本程序由股東會通過後施行，修正時亦同。

## 【附錄五】全體董事持股情形

# 捷必勝控股股份有限公司

## 全體董事持股情形

1. 依「證券交易法」第二十六條及「公開發行公司董事監察人股權成數及查核實施規則」第2條之規定，公司實收資本額超過新臺幣三億元在十億元以下者，其全體董事所持有記名股票之股份總額不得少於百分之十，全體監察人不得少於百分之一。公開發行公司選任之獨立董事，其持股不計入前項總額；選任獨立董事二人以上者，獨立董事外之全體董事、監察人依前項比率計算之持股成數降為百分之八十。公開發行公司已依本法設置審計委員會者，不適用前二項有關監察人持有股數不得少於一定比率之規定。
2. 本公司全體董事最低應持有股份總數為 4,879,600 股。
3. 本公司實收資本額 609,950,000 元，已發行股數計 60,995,000 股。
4. 截至基準日(2014 年 4 月 11 日)全體董事持股情形:

職 稱	姓 名	截至基準日持有股數	持股比率
董 事 長	林 永 車	31,416,000	51.51%
董 事	謝 燕 玉	2,950,000	4.84%
獨立董事	潘 漢 騰	0	0.00%
獨立董事	劉 明 鎮	0	0.00%
獨立董事	陳 中 成	0	0.00%

全體董事持有股數為 34,366,000 股，佔已發行股份總數 56.34%。

註：張耀文董事已於 103 年 3 月 12 日解任

**【附錄六】** 本次無償配股對公司營業績效及每股盈餘之影響：  
本公司本年度無配發無償配股之情事，故不適用。

**【附錄七】** 員工分紅及董事酬勞等相關資訊

### 員工分紅及董事酬勞等相關資訊

本公司於 2014 年 3 月 19 日董事會中擬議配發之董事酬勞及員工現金紅利金額如下所示，前述將俟本次股東常會通過後，依相關規定辦理。

1. 員工現金紅利總計新台幣 130,644 元。
2. 董事酬勞總計新台幣 1,567,731 元。
3. 上述員工現金紅利及董事酬勞已費用化，其費用認列金額與董事會擬議配發之金額並無差異。



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