

捷必勝控股股份有限公司
一〇一年股東常會議事錄

時間：民國 101 年 6 月 22 日(星期五)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)

出席：本公司已發行股份總數為 55,450,000 股，出席及代理出席股東代表股數總計為 46,375,000 股，佔總發行股份總數之 83.63%。

主席：林永車



記錄：賴信宏



一、 宣佈開會：出席及代理出席股東代表股份已達法定數額，主席依法宣佈開會。

二、 主席致詞：(略)

三、 報告事項

(1) 本公司 2011 年度營業報告。

說明：2011 年度營業報告，請參閱附件一。

(2) 審計委員會查核報告書。

說明：審計委員會查核報告書，請參閱附件二。

(3) 修訂本公司「董事會議事規則管理辦法」部份條文案。

說明：1.依據證券交易法第36條修正規定，擬修訂本公司「董事會議事規則管理辦法」部分條文。

2.董事會議事規則管理辦法修訂前後條文對照表，請參閱附件三。

(4) 本公司子公司 JP Nelson Equipment Pte. Ltd.轉投資 Antar Cranes Services Pte Ltd。

說明：1.為擴展在新加坡起重機市場佔有率並增加集團產品服務項目及收入，子公司 JP Nelson Equipment Pte. Ltd. (以下簡稱 JPNE)擬以 SGD18,750 仟元向 PSL Holdings Limited 購入 Antar Cranes Services Pte Ltd (以下簡稱 Antar)100%之股權。資金來源為 JPNE 自有資金及銀行融資，相關投資評估報告請參閱附件四。

2.上述轉投資業已經本公司審計委員會通過及董事會通過。

四、 承認事項

第一案：(董事會提)

案由：本公司2011年度營業報告書及財務報表案，提請 承認。

說明：1.本公司2011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。
2.營業報告書、合併財務報表請參閱附件一及附件五。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第二案：(董事會提)

案由：本公司2011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2011年盈餘分派。
2.本次現金股利每股配發2元及股票股利每股配發1元，俟股東常會通過後，授權董事會另訂配股、息基準日、發放日及其他相關事宜。如嗣後因增資發行新股，導致配股、配息率發生變動時，擬請股東會授權董事會全權處理。

3. 本次董事酬勞8,345,633元及員工紅利233,100元業已經薪酬委員會於2012年3月21日決議通過。

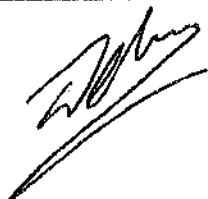
決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

捷必勝捷安特有限公司
2011年度盈餘分配表

單位：新台幣元

	小計	
期初未分配盈餘	2,766,604	
加：本期稅後盈餘	221,751,834	
本期可供分配盈餘		224,518,438
分配項目		
特別盈餘公積—股東權益減項	23,447,316	
現金股利 (每股 2 元)	110,900,000	
股票股利 (每股 1 元)	55,450,000	
分配合計		<u>189,797,316</u>
期末未分配盈餘		<u>34,721,122</u>
附註：		
員工紅利	233,100	
董事酬勞	8,345,633	全部以現金發放之

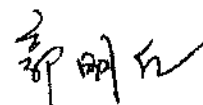
董事長：



總經理：



會計主管：



五、討論事項

第一案：(董事會提)

案由：本公司盈餘轉增資發行新股案，提請 討論。

說明：1.本公司為充實營運資金之所需，擬將2011年度盈餘中提撥股東紅利計新台幣55,450,000元轉增資發行新股，每股面額壹拾元，共計發行新股5,545,000股。

2.本次盈餘轉增資發行新股，由原股東按配股基準日股東名冊所載股東持有股份比例分配之，每壹仟股無償配發100股，配發不足壹股之畸零股，得由股東自配股基準日起5日內至本公司股務代理機構辦理拼湊，逾期未拼湊或拼湊不足壹股之畸零股改發現金（計算至元，元以下捨去），累積畸零股數授權董事長洽特定人按面額認購。

3.以上轉增資發行新股，每股面額壹拾元，均為普通股，其權利義務與原有普通股相同並採無實體發行。

4.本次盈餘轉增資發行之普通股，擬請股東會授權董事會另訂配股基準日。

5.如因以上增資相關事宜，導致配股、配息率發生變動時，擬請股東會授權董事會全權處理。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以重度決議照案通過。

第二案：(董事會提)

案由：增加本公司授權資本，提請 討論。

說明：1.依本公司章程第12.1條之規定，增加公司授權資本，應經本公司之股東會以普通決議通過。另，依蓋曼群島相關法令之規定，該等增加公司授權資本之決議應向蓋曼群島之主管機關辦理登記。

2.雖修改章程案中已包含修訂本公司之授權資本在內，並提交股東會以特別決議表決，惟為符合蓋曼群島辦理登記之相關規定，擬提請股東會另行決議將本公司目前授權資本額自新台幣800,000,000元整（分為80,000,000股，每股面額新台幣10元）增加至新台幣1,500,000,000元整（分為150,000,000股，每股面額新台幣10元）。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第三案：(董事會提)

案由：修訂本公司章程部份條文案，提請 討論。

說明：1.依據櫃檯買賣中心修正後之「外國發行人註冊地股東權益保護事項檢查表」及本公司實務運作之需求，擬修訂本公司章程之部份條文。

2.「公司章程」修訂前後條文對照表，請參閱附件六。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以特別決議照案通過。

第四案：(董事會提)

案由：修訂本公司「取得或處份資產管理辦法」部份條文案，提請討論。

說明：1.依財團法人中華民國證券櫃檯買賣中心證櫃審字第1000028498號函及金管會金管證發字第1010004588號函文規定，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，請參閱附件七。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第五案：(董事會提)

案由：修訂本公司「背書保證管理辦法」部份條文案，提請討論。

說明：1.為因應本公司未來營運之規畫及符合主管機關頒布

「公開發行公司資金貸與及背書保證處理準則」之規定，擬修訂本公司「背書保證管理辦法」部分條文。

2.「背書保證管理辦法」修訂前後條文對照表，請參閱附件八。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第六案：(董事會提)

案由：修訂本公司「資金貸與他人管理辦法」部份條文案，提請討論。

說明：1.為因應本公司未來營運之規畫及符合主管機關頒布「公開發行公司資金貸與及背書保證處理準則」之規定，擬修訂本公司「資金貸與他人管理辦法」部分條文。

2.「資金貸與他人管理辦法」修訂前後條文對照表，請參閱附件九。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第七案：(董事會提)

案由：修訂本公司「股東會議事規則管理辦法」部份條文案，提請 討論。

說明：1.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，爰修訂本公司「股東會議事規則管理辦法」。

2.本公司審計委員會業已通過修正後「股東會議事規則管理辦法」，其修訂前後條文對照表，參閱附件十。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以普通決議照案通過。

第八案：(董事會提)

案由：解除董事競業禁止案，提請 討論。

說明：因本公司之董事為自己或有投資、經營其他與本公司營業範圍相同或類似之下列公司並擔任董事或總經理，在無損於本公司利益之前提下，提請股東會同意解除董事之競業限制。

職稱	姓名	競業禁止解除項目
董事長	林永車	JP Nelson (Australia) Pty Ltd 董事
		捷必勝工程設備股份有限公司董事
董事	謝燕玉	捷必勝工程設備股份有限公司董事
董事	張耀文	JP Nelson (Australia) Pty Ltd 董事
		捷必勝工程設備股份有限公司董事兼總經理

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數46,375,000權，反對權數0權，贊成權數佔出席總權數100%，本議案業經股東會以重度決議照案通過。

五、 臨時動議：經詢問無其他臨時動議，主席宣佈散會。

六、 散會：同日上午九時五十分。

【附件一】

捷必勝控股股份有限公司

2011 年 度 報 告 書



各位股東女士、先生：

受惠於亞洲市場對工程設備的強大需求，2011 年是捷必勝控股營收與獲利豐碩的一年，並感謝各位股東的支持與愛護，使捷必勝控股能夠在 2011 年持續成長並成功來台第一上櫃，基於各位股東對本公司的愛戴，本公司將肩負更大的責任，要求全體同仁遵行公司的經營哲學，並積極落實公司治理，期望為全體股東創造最大的價值，盼各位股東能繼續給予本公司指教與支持。

財務表現

捷必勝控股 2011 年的營收為新台幣 2,166,139 仟元，較前一年 1,570,044 仟元，成長 37.97%，全年的稅後淨利新台幣 221,751 仟元，較前一年的稅後淨利新台幣 86,391 仟元，增加 156.68%，每股盈餘也由前一年的新台幣 1.73 元，增加 154.34%，成為新台幣 4.4 元。

2011 的經營績效表現還包括，毛利率為 22%，淨利率為 12%。

企業發展

2011 年為擴展新加坡基礎建設之機械設備市場，成立 Kanamoto & JP Nelson Equipment (S) Pte. Ltd.，且因應擴展臺灣、中國大陸租賃及銷售市場，成立臺灣子公司—捷必勝工程設備股份有限公司，並與荷蘭 Dieseko、義大利 MAIT s.p.a. 簽定代理契約，積極擴充產品來源，提供最完善的服務品質及最多元化之產品。另外，為落實公司治理，2011 年 7 月成立「薪資報酬委員會」，且於當年 12 月 6 日成功上櫃掛牌；進入資本市場後，本公司仍穩健經營，陸續獲得投資大眾的認同，並與客戶一同成長茁壯，追求永續發展。

未來展望

亞洲發展銀行最新觀察報告顯示，2012年東盟經濟將保持整體健康良好發展的勢頭，其中印度以6.5%的增長率名列第一，其後是越南6.3%、菲律賓4.8%、馬來西亞4.7%、泰國4.5%及新加坡4.0%。國際諮詢機構科爾尼公司日前發布的《2012年全球外商直接投資（FDI）信心指數》顯示，亞洲國家尤其新興經濟體是2012年最具吸引力的投資目的地；尤其，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。另東盟國家一致同意投入600億美元巨資，興建以交通、科技資訊和人力資源等為主的基礎設施，加速打造“東盟連接”；加上東盟能源合作項目、東盟旅遊合作項目等，都需要大量建設資金。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。

捷必勝控股發展策略係持續鞏固新加坡市場，積極擴展東南亞地區，輔以進軍香港、澳洲、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，提供最完善服務質量來滿足客戶需求，進一步提升市場佔有率，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

董事會造具本公司民國一〇〇年度營業報告書、合併財務報表及盈餘分派議案等，其中合併財務報表業經委託勤業眾信聯合會計師事務所查核完竣，並出具查核報告。上述營業報告書、合併財務報表及盈餘分派議案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)

中 華 民 國 一 〇 一 年 三 月 二 十 三 日

【附件三】

董事會議事規則管理辦法修訂前後條文對照表

原條文	修正條文	修正原因
四、作業內容： 10. 應提董事會之事項 (1)公司對於下列事項應提董事會討論： B.年度財務報告及半年度財務報告。	四、作業內容： 10. 應提董事會之事項 (1)公司對於下列事項應提董事會討論： B. 年度財務報告、半年度財務報告， <u>暨自 2013 年起之各季財務報告。</u>	證交法第 36 條

【附件四】

投資 Antar Cranes Services Pte Ltd 說明

前言:

Antar Cranes Services Pte Ltd(以下簡稱 Antar)成立於 03/05/1999，目前資本額 SGD\$300,000，股東為 TEO KIM NGOH(持有 60,000 股)，PSL HOLDINGS LIMITED(持有 240,000 股)2 位，主要營業項目為:機具設備出租出售.在新加坡起重機市場占有率位居前 6 名，目前擁有 51 位員工。最近 3 年度營業狀況如下:

損益表

SGD\$,000	2009 年	2010 年	2011 年
營業收入	12,570	8,224	12,499
營業毛利	2,004	284	2,235
稅前淨利	1,566	(75)	1,850
稅後淨利	1,323	33	1,252

資產負債表

SGD\$,000	2009 年	2010 年	2011 年
廠房設備	16,432	18,946	16,991
流動資產	3,286	2,932	4,180
資產總額	19,718	21,878	21,171
流動負債	6,631	6,285	5,602
負債總額	10,626	12,752	10,794
股東權益	9,092	9,126	10,377
負債與股東權益總額	19,718	21,878	21,171

收購股權動機:

有鑑於新加坡及東南亞整體營建市場暢旺，機具設備需求殷切，採購新設備不但需時 3-4 個月且採購成本居高不下，在日本二手機具市場又因日本本地重建需要，無法提供海外市場足夠需求，導致新加坡本地相關機具奇貨可居；而 Antar 目前擁有 31 台起重機，且在新加坡市場上屢屢與我方競爭，本次對方股東 Teo Kim Ngoh & PSL 公司有意讓出 100% 股權，我方在整體發展考慮下，乃同意在總價 SGD\$18.75M 下，取得 Antar 所有 31 台起重機，5 台營業用卡車及現有廠房(目前尚擁有 30 年使用權)及 Antar 公司現有人員，業務&商標品牌之使用權，但有關 Antar 帳面所有負債則由原股東負責償還之條件下，進行購買 100% 股權之協商。

協商過程:

06/02/2012 雙方簽定 MOU

12/02/2012 我方開始進行財務&稅務及法律 Due Diligence，其中財務&稅務部分請”Stone Forest Corporate Advisory”，法律委請”WONGPARTNER SHIP LLP”進行。

06/03/2012 完成法律 DD 報告初稿。

20/03/2012 完成財務&稅務 DD 報告。

27/03/2012 委請 ALC Consulting Service PTE LTD 完成 31 台起重機鑑價報告。

- 05/04/2012 委請 Savills Valuation and Professional Services (S) PTE LTD 完成土地廠房鑑價報告。
- 13/04/2012 委請台灣貝萊德林會計師事務所張紫吟會計師出具”取得 Antar Cranes Services Pte Ltd 股權價格合理性之意見書”。
- 19/04/2012 JPNE 提報審計委員會&董事會討論通過本項交易，並授權董事長代表簽約，並向台灣證卷主管機關申報&公告。
- 22/05/2012 完成正式合約簽署。

整體投資評估:

- (1)Antar 公司目前所擁有之起重機，鑑價金額約 SGD\$22.235M，現有廠房土地價值約 SGD\$3.3M，合計重要資產總市值約 SGD\$25.535M，遠高於公司購買價格 SGD\$18.75M; 另經台灣貝萊德林會計師事務所 張紫吟會計師參考新加坡同業(TAT HONG & Sin Heng) 最近 3 個月股價淨值比評估，認定合理交易價格為 SGD\$18.15M—23.73M 間。
- (2)經取得 Antar 前 3 年會計師查定之審計報告&依據財務&稅務&法律 DD 報告顯示，Antar 公司基本上無重大隱含財務或法律風險。
- (3)Antar 公司目前在手工程，前三個月自行結算營收約 SGD\$2.162M，獲利約 511K，且有穩定現金流入，併入本集團後，對於本集團在新加坡市場之營運發展有正面幫助;另 Antar 公司品牌形象良好，對於本集團未來引進其他品牌機具，發展雙品牌策略，有直接幫助。

後續進度:

- (1)賣方 PSL 公司將在取得新加坡證卷交易所(SGX)核准本交易後，召開 EGM 通過出售 Antar 公司議案。
- (2)雙方預計在 2012 年 6 月底前完成交易。

【附件五】

Deloitte.
勤業眾信

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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一〇〇年及九十九年十二月三十一日之合併資產負債表，暨民國一〇〇年一月一日至十二月三十一日及九十九年二月十日（公司設立日）至十二月三十一日之合併損益表、合併股東權益變動表及合併現金流量表，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」及一般公認會計原則編製，足以允當表達捷必勝控股股份有限公司及其子公司民國一〇〇年及九十九年十二月三十一日之合併財務狀況，暨民國一〇〇年一月一日至十二月三十一日及九十九年二月十日（公司設立日）至十二月三十一日之合併經營成果與合併現金流量。

勤業眾信聯合會計師事務所

會計師 李 麗 鳳



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

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 0920123784 號

中 華 民 國 一 〇 一 年 三 月 二 十 一 日



捷必勝控
合
民國一〇〇二年三月三十一日

單位：新台幣千元

代碼	資產	一〇〇二年三月三十一日		九十九年十二月三十一日		代碼	負債及股東權益	一〇〇二年三月三十一日		九十九年十二月三十一日	
		金額	%	金額	%			金額	%	金額	%
1100	流動資產										
1100	現金及約當現金(附註二及四)	\$ 158,439	5	\$ 43,730	2	2100	短期借款(附註十二)	\$ 397,345	11	\$ 259,295	9
1310	公平價值變動列入損益之金融資產					2140	應付帳款	131,882	4	129,149	4
1140	一、流動	4,926	-	5,241	-	2160	應付帳款-關係人(附註十八)	15,011	-	56,202	2
1150	應收帳款(附註二、三及六)	422,967	12	310,186	10	2180	應付所得稅	28,988	1	18,801	1
1178	應收帳款-關係人(附註二、三、六及十八)	36,766	1	2,239	-		公平價值變動列入損益之金融負債				
1250	其他應收款	4,127	-	-	-	2170	一、流動(附註二、五及十七)	278	-	-	-
1180	預付貸款	74,922	2	32,445	1	2210	應付費用	77,431	2	42,104	1
1210	其他應收款-關係人(附註十八)	261	-	11,580	1		其他應付款項	7,588	-	3,585	-
1286	存貨(附註二及七)	380,719	11	633,201	21	2260	其他應付款-關係人(附註十八)	-	-	32,835	1
1298	遞延所得稅資產-流動(附註二)	7	-	6,155	-	2272	預收款項	20,653	1	17,551	1
11XX	其他流動資產	5	-	-	-		一年內到期長期借款(附註十三及十七)	385,930	11	418,117	14
	流動資產合計	1,083,139	31	1,044,777	35	2298	其他流動負債	3	-	249	-
1421	投資(附註二及八)	187,160	5	106,851	4	21XX	流動負債合計	1,065,109	30	977,888	33
	採權益法之長期股權投資					2420	長期借款(附註十三及十七)	490,198	14	511,908	17
1521	成	240,521	7	104,413	4		其他負債				
1531	房屋及建築	12,063	-	13,244	-	2861	遞延所得稅負債-非流動(附註二及十五)	97,933	3	107,822	3
1551	機器設備	67,326	2	72,769	2	2820	存入保證金	82	-	80	-
1561	辦公設備	32,309	1	24,986	1	28XX	其他負債合計	98,015	3	107,902	3
1681	其他設備	45,497	1	10,081	-	2XXX	負債合計	1,653,322	47	1,597,698	53
15X1	小計	397,716	11	225,493	7	31XX	股本(附註十四)	554,500	16	500,000	17
15X9	減：累計折舊	(136,460)	(4)	(119,419)	(4)		資本公積				
15XX	固定資產淨額	261,256	7	106,074	3	3210	發行股票溢價	1,122,529	32	934,288	31
1800	出租資產淨額(附註二、十及二一)	2,004,200	57	1,730,901	58	3260	長期投資	6,986	-	6,986	1
1820	其他資產						保留盈餘				
	存出保證金	2,652	-	4,441	-	3350	未分配盈餘	224,517	6	12,766	-
1XXX	資產總計	\$ 3,538,407	100	\$ 2,993,044	100	3420	股東權益其他項目	(23,447)	(1)	(58,694)	(2)
						3XXX	累積換算調整數	1,885,085	53	1,395,346	47
							股東權益合計	\$ 3,538,407	100	\$ 2,993,044	100

後附之附註係本合併財務報表之一部分。

董事長：林永車

經理人：張耀文

會計主管：郭明仁

捷必勝控股股份有限公司及其子公司

合併財務報表

民國一〇〇年一月一日至十二月三十一日及
九十九年二月十日(公司設立日)至十二月三十一日

單位：新台幣仟元，惟
每股盈餘為元

代碼		一〇〇年度		九十九年二月十日(公司設立日)至十二月三十一日	
		金額	%	金額	%
4000	營業收入(附註二及十八)	\$2,166,139	100	\$ 392,511	100
5000	營業成本(附註七、十五及十八)	(1,693,511)	(78)	(312,164)	(79)
5910	營業毛利	472,628	22	80,347	21
6000	營業費用(附註十五及十八)	(216,908)	(10)	(42,086)	(11)
6900	營業淨利	<u>255,720</u>	<u>12</u>	<u>38,261</u>	<u>10</u>
	營業外收入及利益				
7110	利息收入	21	-	2	-
7121	採權益法認列之投資收益(附註二及八)	20,016	1	-	-
7130	處分固定資產利益	551	-	-	-
7310	金融資產評價利益(附註二及五)	47	-	123	-
7480	什項收入	<u>10,472</u>	-	<u>2,749</u>	<u>1</u>
7100	營業外收入及利益合計	<u>31,107</u>	<u>1</u>	<u>2,874</u>	<u>1</u>
	營業外費用及損失				
7510	利息費用	(61,635)	(3)	(13,907)	(4)
7520	採權益法認列之投資損失(附註二及八)	-	-	(2,764)	(1)
7560	兌換損失—淨額	(8,918)	-	(1,277)	-

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代碼		一〇〇年度		九十九年二月十日(公司設立日)至十二月三十一日					
		金	額 %	金	額 %				
7650	金融負債評價損失(附註二及五)	(\$	279)	-	\$ -	-			
7880	什項支出	(169)	-	(14)	-		
7500	營業外費用及損失合計	(	71,001)	(	3)	(	17,962)	(	5)
7900	合併稅前淨利		215,826		10		23,173		6
8110	所得稅利益(費用)(附註二及十五)		5,925		-	(	10,407)	(	3)
9600	合併總純益	\$	221,751		10	\$	12,766		3
	歸屬予：								
9601	母公司股東	\$	221,751		10	\$	12,766		3
9602	少數股權		-		-		-		-
		\$	221,751		10	\$	12,766		3
代碼		稅	前	稅	後	稅	前	稅	後
	基本每股盈餘(附註十七)								
9750	基本每股盈餘	\$	4.28	\$	4.4	\$	0.46	\$	0.26
9850	稀釋每股盈餘	\$	4.28	\$	4.4	\$	0.46	\$	0.26

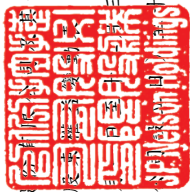
後附之附註係本合併財務報表之一部分。

董事長：林永車

經理人：張耀文

會計主管：郭明仁

捷必勝控股
合併
民國一〇〇年一月三十一日及
九十九年二月十日 (Nelson Holdings)



捷必勝控股
合併
民國一〇〇年一月三十一日及
九十九年二月十日 (Nelson Holdings)

單位：新台幣千元

	普 通 股	資 本 股	本 溢 價	公 期 投 資	積 餘 盈 餘	累 積 換 算 調 整 數	股 東 權 益 合 計
	\$	\$	\$	\$	\$	\$	\$
九十九年二月十日設立發行	500,000	-	-	-	-	-	-
組織架構重整－基準日九十九年十月十八日	-	934,288	-	-	-	-	1,434,288
長期股權投資持股比例變動調整	-	-	-	6,986	-	-	6,986
九十九年二月十日至十二月三十一日合併總純益	-	-	-	-	12,766	-	12,766
累積換算調整數	-	-	-	-	-	(58,694)	(58,694)
九十九年十二月三十一日餘額	500,000	934,288	-	6,986	12,766	(58,694)	1,395,346
九十九年度盈餘分配 現金股利	-	-	-	-	(10,000)	-	(10,000)
現金增資	54,500	-	188,241	-	-	-	242,741
一〇〇年度合併總純益	-	-	-	-	221,751	-	221,751
累積換算調整數	-	-	-	-	-	35,247	35,247
一〇〇年十二月三十一日餘額	\$ 554,500	\$ 1,122,529	\$ 6,986	\$ 6,986	\$ 224,517	(\$ 23,447)	\$ 1,885,085

後附之附註係本合併財務報表之一部分。

經理人：張耀文

會計主管：郭明仁

董事長：林永卓

捷必勝控股股份有限公司及其子公司

合併現金流量表

民國一〇〇年一月一日至十二月三十一日及

九十九年二月十日（公司設立日）至十二月三十一日

單位：新台幣仟元

	一〇〇年度	九十九年二月十日 (公司設立日)至 十二月三十一日
營業活動之現金流量		
合併總純益	\$ 221,751	\$ 12,766
折舊費用	370,540	88,632
呆帳費用	24,248	4,689
存貨跌價及呆滯損失	17,917	14,572
金融資產評價利益	(47)	(123)
金融負債評價損失	279	-
處分固定資產利益	(551)	-
現金增資員工認股酬勞成本	41	-
採權益法認列之投資損失(利益)	(20,016)	2,764
遞延所得稅	(6,354)	6,672
營業資產及負債之淨變動		
應收帳款	(171,583)	(53,400)
存貨	(341,621)	(36,583)
預付款項	(42,477)	-
其他應收款	(4,182)	49,559
其他流動資產	(5)	-
應付帳款	(38,458)	40,783
應付費用	35,327	17,236
應付所得稅	10,187	(25,059)
其他應付款	4,003	(25,662)
預收款項	3,102	1,478
其他流動負債	(246)	249
營業活動之淨現金流入	<u>61,855</u>	<u>98,573</u>
投資活動之現金流量		
其他應收款—關係人	11,319	(4,716)
取得採權益法之長期股權投資價款	(56,582)	(16,361)
購置固定資產價款	(177,832)	(1,091)

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	一〇〇年度	九十九年二月十日 (公司設立日)至 十二月三十一日
處分固定資產價款	\$ 2,198	\$ -
存出保證金減少(增加)	<u>1,789</u>	<u>(4,441)</u>
投資活動之淨現金流出	<u>(219,108)</u>	<u>(26,609)</u>
融資活動之現金流量		
組織架構重組取得現金數	-	70,343
短期借款增加(減少)	138,050	(20,344)
其他應付款—關係人	(32,835)	32,835
長期借款減少	(53,897)	(165,350)
存入保證金	2	80
現金增資	242,700	-
發放現金股利	<u>(10,000)</u>	<u>-</u>
融資活動之淨現金流入(出)	<u>284,020</u>	<u>(82,436)</u>
匯率影響數	<u>(12,058)</u>	<u>54,202</u>
本期現金及約當現金增加	114,709	43,730
期初現金及約當現金餘額	<u>43,730</u>	<u>-</u>
期末現金及約當現金餘額	<u>\$ 158,439</u>	<u>\$ 43,730</u>
現金流量資訊之補充揭露		
本期支付利息(未含利息資本化)	<u>\$ 41,956</u>	<u>\$ 13,386</u>
本期支付所得稅	<u>\$ 26,174</u>	<u>\$ 27,741</u>
不影響現金流量之投資及融資活動		
存貨轉列出租資產	<u>\$ 853,200</u>	<u>\$ 78,281</u>
出租資產轉列存貨	<u>\$ 277,301</u>	<u>\$ 36,420</u>
固定資產轉列存貨	<u>\$ 278</u>	<u>\$ -</u>
一年內到期之長期借款	<u>\$ 385,930</u>	<u>\$ 418,117</u>

(接次頁)

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本合併公司於九十九年十月十八日取得 JP Nelson Equipment Pte.Ltd.、JP Nelson Holdings Pte.Ltd 及其各子公司，取得時其資產與負債之公平價值表列如下：

	新	台	幣
現金	\$	70,343	
公平價值變動列入損益之金融資產		4,974	
應收帳款		262,299	
存貨		652,829	
其他應收款—關係人		7,757	
其他流動資產		82,004	
長期股權投資		83,130	
固定資產淨額		114,007	
出租資產淨額		1,852,357	
短期借款	(	279,639)	
應付帳款	(	144,568)	
應付費用	(	24,868)	
應付所得稅	(	43,860)	
其他應付款	(	29,247)	
預收款項	(	16,073)	
長期借款	(	1,095,375)	
遞延所得稅負債	(	61,782)	
淨額		1,434,288	
取得股權百分比		100%	
取得 JP Nelson Equipment Pte.Ltd.、JP Nelson Holdings Pte.Ltd 及其各子公司之總價款		1,434,288	
減：發行普通股 50,000,000 股作價		1,434,288	
取得 JP Nelson Equipment Pte.Ltd.、JP Nelson Holdings Pte.Ltd 及其各子公司	\$	-	

後附之附註係本合併財務報表之一部分。

董事長：林永車

經理人：張耀文

會計主管：郭明仁

【附件六】

公司章程修訂前後條文對照表

捷必勝控股股份有限公司

公司章程修訂條文對照表（英文原文）

Proposal for the Amendment	Original Article	Reason for Amendments
MEMORANDUM OF ASSOCIATION OF JP NELSON HOLDINGS		
<p>5. The share capital of the Company is New Taiwan Dollar <u>1,500,000,000</u> divided into <u>150,000,000</u> shares of a par value of New Taiwan Dollar 10.00 each.</p>	<p>5. The share capital of the Company is New Taiwan Dollar <u>800,000,000</u> divided into <u>80,000,000</u> shares of a par value of New Taiwan Dollar 10.00 each.</p>	<p>Based on its actual needs, the Company increased its authorized capital.</p>
ARTICLES OF ASSOCIATION OF JP NELSON HOLDINGS		
<p>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:</p> <p><u>“Private Placement”</u> <u>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</u></p>	<p>[New Article]</p>	<p>The definition of "Private Placement" was added to reflect the requirements regarding the private placement set forth in the revised Shareholders' Rights Protection Checklist published by the GreTai Securities Market on March 14, 2012 ("Revised Checklist").</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<u>agreement, warrant, option or issuance of Shares under Articles 2.5, 2.8 and 2.10 hereof;</u>		
<p>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:</p> <p><u>“Restricted Shares”</u> has the meaning given thereto in Article 2.5;</p>	[New Article]	The definition of "Restricted Shares" was added to reflect the requirements regarding the restricted shares set forth in the Revised Checklist.
<p>2.5 <u>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.</u></p>	[New Article]	This Article was added pursuant to the Revised Checklist.
<p>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</p>	<p>2.5 The pre-emptive right of Members under Article 2.4 shall not apply in the event that new Shares are issued</p>	<p>1. Sequence number was changed because of the addition of Article 2.5.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>reasons or for the following purposes:</p> <p>(a) in connection with a Merger, or pursuant to any reorganization of the Company;</p> <p>(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles <u>2.8</u> and <u>2.10</u> hereof;</p> <p>(c) <u>in connection with the issue of Restricted Shares in accordance with Article 2.5 hererof;</u></p> <p>(d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares;</p> <p>(e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; or</p> <p>(f) in connection with <u>Private Placement</u>.</p>	<p>due to the following reasons or for the following purposes:</p> <p>(a) in connection with a Merger, or pursuant to any reorganization of the Company;</p> <p>(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles <u>2.7</u> and <u>2.9</u> hereof;</p> <p>(c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares;</p> <p>(d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; or</p> <p>(e) in connection with <u>private placement</u>.</p>	<p>2. The reference sequence number in Paragraph (b) was changed because of the addition of Article 2.5.</p> <p>3. Paragraph (c) was added to provide that the pre-emptive right of Members shall not apply in the event that Restricted Shares are issued.</p> <p>4. The sequence number of Paragraphs (c), (d) and (e) was changed because of the addition of Paragraph (c).</p> <p>5. As the term "private placement" has been defined in Article 1, such term shall be shown as a capitalized term.</p>
<p><u>2.7</u> The Company shall not issue any unpaid Shares or partly paid-up Shares.</p>	<p><u>2.6</u> The Company shall not issue any unpaid Shares or partly paid-up Shares.</p>	<p>Sequence number was changed because of the addition of Article 2.5.</p>
<p><u>2.8</u> <u>Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the</u></p>	<p><u>2.7</u> <u>The Company may, upon approval by a majority of the Directors at a meeting</u></p>	<p>1. Sequence number was changed because of the addition of Article</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>	<p>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.</p>	<p>2.5. 2. This Article was revised to reflect the addition of Article 2.5.</p>
<p><u>2.9</u> Options, warrants or other similar instruments issued in accordance with Article <u>2.8</u> above are not transferable save by inheritance.</p>	<p><u>2.8</u> Options, warrants or other similar instruments issued in accordance with Article <u>2.7</u> above are not transferable save by inheritance.</p>	<p>1. Sequence number was changed because of the addition of Article 2.5. 2. The reference sequence number in this Article was changed because of the addition of Article 2.5.</p>
<p><u>2.10</u> 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 <u>2.8</u> 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.</p>	<p><u>2.9</u> 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 <u>2.7</u> 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</p>	<p>1. Sequence number was changed because of the addition of Article 2.5. 2. The reference sequence number in this Article was changed because of the addition of Article 2.5.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
	incentive programme.	
2.11 Share may not be issued in bearer form.	2.10 Share may not be issued in bearer form.	Sequence number was changed because of the addition of Article 2.5.
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.	8.2 Subject to the provisions of the Statute and these Articles, the Company may purchase its own Shares (including any redeemable Shares) on such terms and in such manner as the Directors may determine.	This Article was revised pursuant to the Revised Checklist.
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.	[New Article]	This Article was added pursuant to the Revised Checklist.
8.4 The Company may make a payment in respect of the redemption or purchase of its own Shares in any manner permitted by	8.3 The Company may make a payment in respect of the redemption or purchase of its own Shares in any manner	Sequence number was changed because of the addition of Article 8.3.

Proposal for the Amendment	Original Article	Reason for Amendments
the Statute, including out of capital.	permitted by the Statute, including out of capital.	
<p>12.4 Subject to the Statute and Article 12.5, the Company may from time to time by Supermajority Resolution:</p> <p>(a) effect any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 36 hereof;</p> <p>(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), <u>or</u> spin-off of the Company;</p> <p>(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;</p> <p>(d) transfer its business or assets, in whole or in any essential part; or</p> <p>(e) acquire or assume the whole business or assets of another person, which has a material effect on the Company’s</p>	<p>12.4 Subject to the Statute and Article 12.5, the Company may from time to time by Supermajority Resolution:</p> <p>(a) effect any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 36 hereof;</p> <p>(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), spin-off <u>or private placement</u> of the Company;</p> <p>(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</p>	<p>Pursuant to Article 43-6 of the Taiwan Securities and Exchange Act, as the private placement shall be approved by a Special Resolution, Paragraph (c) was revised to comply with such provision and the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
operation.	<p>others;</p> <p>(d) transfer its business or assets, in whole or in any essential part; or</p> <p>(e) acquire or assume the whole business or assets of another person, which has a material effect on the Company's operation.</p>	
<p><u>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.</u></p>	[New Article]	This Article was added pursuant to the Revised Checklist.
<p><u>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.</u></p>	[New Article]	This Article was added pursuant to the Revised Checklist.
<p><u>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</u></p>	[New Article]	This Article was added to reflect the amendment to Paragraph (f), Article 16.7.

Proposal for the Amendment	Original Article	Reason for Amendments
<p><u>distributed as bonus shares to its original Members in proportion to the number of Shares being held by each of them or by cash.</u></p>		
<p>16.6 For so long as the Shares are listed on <u>the GTSM</u>, the Company shall <u>announce to the public the notice of a general meeting, the proxy instrument, agendas and materials</u> relating to the matters to be <u>reported and</u> discussed in the meetings, <u>including but not limited to, election or discharge of Directors</u>, in accordance with <u>Articles 16.1 and 16.2</u> hereof, and shall transmit the same via the <u>Market Observation Post System</u> <u>in accordance with Applicable Public Company Rules</u>. <u>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.</u> 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</p>	<p>16.6 For so long as the Shares are listed on the GTSM, the Company shall <u>send</u> materials relating to the matters to be discussed in the meetings <u>together with the notice</u>, in accordance with Article 16.1 and <u>Article</u>16.2 hereof, and shall transmit the same via the Market Observation Post System. 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.</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>in accordance with Applicable Public Company Rules.</p>		
<p>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.</p> <p>(a) election or discharge of Directors;</p> <p>(b) alteration of the Articles;</p> <p>(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;</p> <p>(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</p>	<p>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.</p> <p>(a) election or discharge of Directors;</p> <p>(b) alteration of the Articles;</p> <p>(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</p>	<ol style="list-style-type: none"> 1. This Article was revised pursuant to the Revised Checklist. 2. The sequence number of Paragraph (f) was changed because of the addition of Paragraph (f). 3. As the term "private placement" has been defined in Article 1, such term shall be shown as a capitalized term.

Proposal for the Amendment	Original Article	Reason for Amendments
<p>scope of the Company's business;</p> <p>(e) distribution of the whole or part of the surplus profit of the Company in the form of new Shares;</p> <p>(f) <u>distribution of Capital Reserve in the form of new Shares or cash;</u> and</p> <p>(g) <u>Private Placement</u> of any equity-type securities issued by the Company.</p>	<p>material effect on the Company's operation;</p> <p>(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;</p> <p>(e) distribution of the whole or part of the surplus profit of the Company in the form of new Shares, <u>capitalization of statutory reserve, Capital Reserve and any other amount in accordance with Article 36,</u> and</p> <p>(f) <u>private placement</u> of any equity-type securities issued by the Company.</p>	
<p>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</p>	<p>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</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.	after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court of <u>first instance</u> for adjudicating any disputes arising out of the foregoing.	
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. <u>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.</u>	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.	This Article was revised pursuant to the Revised Checklist.
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 <u>or pursuant to the Applicable Public Company</u>	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, the	This Article was revised pursuant to the Revised Checklist.

Proposal for the Amendment	Original Article	Reason for Amendments
<p><u>Rules</u>, 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 <u>two</u> days prior to the date of such general meeting. <u>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.</u> 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</p>	<p>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 <u>five</u> days prior to the date of such general meeting. 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</p>	

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>	<p>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.</p>	
<p>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 <u>two</u> 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</p>	<p>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 <u>one</u> day 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</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>	<p>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.</p>	
<p>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. <u>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</u></p>	<p>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.</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p><u>Member fails to revoke his appointment of such proxy before the prescribed time.</u></p>		
<p>22.3 <u>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.</u></p>	<p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p>
<p>25.2 <u>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</u></p>	<p>25.2 <u>Directors</u> 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 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</p>	<p>Pursuant to Article 14-2 of the Taiwan Securities and Exchange Act and the relevant regulations, the public companies shall adopt a candidate nomination mechanism for the election of the independent directors. This Article was revised to reflect such provision.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>Ballot Votes cast by any Member may be consolidated for election of one <u>Director/Independent Director</u> candidate or may be split for election amongst multiple <u>Director/Independent Director</u> candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the <u>respective</u> number of the <u>Directors/Independent Directors</u> to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed <u>Directors/Independent Directors</u> elected. <u>The Company shall adopt a candidate nomination mechanism for the election of Independent Directors.</u> Subject to the Statute, the nomination of <u>Independent Directors and related announcement shall comply with the Applicable Public Company Rules.</u></p>	<p>candidate or may be split for election amongst multiple <u>Director</u> candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected.</p>	
<p><u>25.5</u> <u>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.</u></p>	<p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p>
<p><u>25.6</u> The Company may from time to time by Supermajority Resolution</p>	<p><u>25.5</u> The Company may from time to time by Supermajority</p>	<p>1. Sequence number was changed because of</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>remove any Director from office, whether or not appointing another person to fill the vacancy. <u>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.</u></p>	<p>Resolution remove any Director from office, whether or not appointing another person to fill the vacancy.</p>	<p>the addition of Article 25.5. 2. This Article was revised pursuant to the Revised Checklist.</p>
<p><u>25.7</u> 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,</p>	<p><u>25.6</u> 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,</p>	<p>1. Sequence number was changed because of the addition of Article 25.5. 2. This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>	<p>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 of <u>first instance</u> for this matter.</p>	
<p><u>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.</u></p>	<p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p>
<p><u>28.8</u> 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</p>	<p><u>28.7</u> 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</p>	<p>Sequence number was changed because of the addition of Article 28.7.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
the Board.	the number of votes of Directors present at the meeting of the Board.	
<p>33.1 The Board <u>shall, in accordance with the Applicable Public Company Rules</u>, establish a compensation committee comprised of at least three members, one of whom shall be an Independent Director. <u>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.</u> 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.</p>	<p>33.1 The Board <u>may, as they deem appropriate</u>, establish a compensation committee comprised of at least three members, one of whom shall be an Independent Director. 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.</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>
<p>33.2 <u>The compensation referred in Article 33.1 shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.</u></p>	<p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p>
<p>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</p>	<p>33.2 The remuneration of the Directors shall be decided by the Board by reference to the suggestion made by the compensation committee</p>	<p>Sequence number was changed because of the addition of Article 33.2.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>	<p>(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.</p>	
<p>35.3 Subject to compliance with the Statute and after setting aside such amounts as the Board deems fit in accordance with the distribution</p>	<p>35.3 Subject to compliance with the Statute and after setting aside such amounts as the Board deems fit in</p>	<p>Based on its actual needs, the Company revised this Article to let the Company be able to distribute cash</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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:</p> <p>(a) no more than 15% as employees' bonus;</p> <p>(b) no more than 8% as directors' bonus; and</p> <p>(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.</p> <p>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 <u>or cash</u>, the recipients may include qualified employees of the Company's Subsidiaries. No unpaid dividend and bonus shall bear interest as against the Company.</p>	<p>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:</p> <p>(a) no more than 15% as employees' bonus;</p> <p>(b) no more than 8% as directors' bonus; and</p> <p>(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.</p> <p>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, the recipients may include qualified employees of the</p>	<p>bonus to the employees of its Subsidiaries.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
	<p>Company's Subsidiaries. No unpaid dividend and bonus shall bear interest as against the Company.</p>	
<p>35.5 <u>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</u></p>	<p>35.5 <u>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 and 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.</u></p>	<p>This Article was revised pursuant to the Revised Checklist.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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.</p>		
<p>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 extemporary 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. <u>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.</u></p>	<p>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 extemporary 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.</p>	<p>This Article was revised pursuant to the Revised Checklist.</p>
<p>39.2 Any of the following matters of the Company shall require the</p>	<p>39.2 Any of the following matters of the Company shall require</p>	<p>As the term "private placement" has been</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:</p> <ul style="list-style-type: none"> (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 <u>Private Placement</u> 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 	<p>the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:</p> <ul style="list-style-type: none"> (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 <u>private placement</u> of any equity-type securities; 	<p>defined in Article 1, such term shall be shown as a capitalized term.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>of a financial, accounting, or internal auditing officer;</p> <p>(j) approval of annual and semi-annual financial reports; and</p> <p>(k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.</p> <p>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.</p>	<p>(h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officer;</p> <p>(j) approval of annual and semi-annual financial reports; and</p> <p>(k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.</p> <p>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.</p>	
<p>42.1 Every Director and officer of the Company, together with every former Director and former officer</p>	<p>42.1 Every Director and officer of the Company, together with every former Director and</p>	<p>This Article was revised to reflect the addition of Article 42.3.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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 <u>or in violation of his duties provided under Article 42.3</u>. 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.</p>	<p>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. 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</p>	

Proposal for the Amendment	Original Article	Reason for Amendments
<p>42.3 <u>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.</u></p>	<p>effect.</p> <p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p> <p>The Cayman Islands legal counsel has given the following reminders for this newly added article based on the Cayman Islands laws and regulations:</p> <p>The duties of a director owed under Cayman Islands law to his company can be conveniently divided into duties at common law, being those of skill, care and diligence, on the one hand, and fiduciary duties, on the other. However, directors also owe statutory duties under various statutes, and, in certain circumstances, may owe duties to third parties such as creditors. Once a company is insolvent or is "doubtfully solvent" the directors must consider the creditors' interests when discharging their duties.</p> <p>Any right to damages sought against the director</p>

Proposal for the Amendment	Original Article	Reason for Amendments
		<p>in relation to the breach of his liability should however be included in his service contract as the memorandum and articles of association is a contract between the company and shareholders of which the director is not a party.</p> <p>Under Cayman Islands law, managerial officer or supervisor generally do not owe the same duty to the company and shareholders as owed by the directors. However if the managerial officer and supervisor are authorised to act on its behalf in a senior management capacity, they would be subject to the same duties as those imposed on a director. For the avoidance of doubt, generally the employment agreement between the Cayman company and the managerial officer and supervisor should set out his duties to the Company and shareholders and his liabilities.</p> <p>Again right to damages</p>

Proposal for the Amendment	Original Article	Reason for Amendments
		<p>sought against the managerial officer or supervisor in relation to the breach of his liability should however be included in his employment contract as the memorandum and articles of association is a contract between the company and shareholders of which neither the managerial officer nor the supervisor is a party.</p> <p>The Cayman Islands legal counsel also considered the provision regarding disgorge of the director's profits as income of the company is very generic and doubted it is enforceable because there are uncertainties. For example, does the breach need to be conclusively determined by a court without appeal and how is profit determined (which time period etc.). The Cayman counsel further considered this article does not limit the director's duty, they are still subject to various statutory, common law and fiduciary duties.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p><u>42.4</u> 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.</p>	<p><u>42.3</u> 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.</p>	<p>Sequence number was changed because of the addition of Article 42.3.</p>
<p><u>46</u> <u>Litigious and Non-litigious Agent</u> <u>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.</u></p>	<p>[New Article]</p>	<p>This Article was added pursuant to the Revised Checklist.</p>

公司章程修訂條文對照表（中文翻譯）

（本中譯文僅供參考之用，正確內容應以英文版為準）

修訂後條文	原條文	修訂說明
JP Nelson Holdings 章程大綱		
5. 公司資本總額為新台幣 <u>1,500,000,000</u> 元，分為 <u>150,000,000</u> 股，每股面額新台幣 10 元。	5. 公司資本總額為新台幣 <u>800,000,000</u> 元，分為 <u>80,000,000</u> 股，每股面額新台幣 10 元。	基於公司實際需要，增加公司之授權資本。
JP Nelson Holdings 章程		
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： "<u>私募</u>" <u>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；</u>	本條新增。	為反映財團法人中華民國證券櫃檯買賣中心於 2012 年 3 月 14 日公布之修正後「外國發行人註冊地國股東權益保護事項檢查表」（以下簡稱「修正後檢查表」）中所訂有關私募之規定，新增「 <u>私募</u> 」之定義。
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： "<u>限制型股票</u>" <u>定義於本章程第 2.5 條。</u>	本條新增。	為反映修正後檢查表中所訂有關限制型股票之規定，新增「 <u>限制型股票</u> 」之定義。
2.5 <u>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</u>	本條新增。	依據修正後檢查表，新增本條。

修訂後條文	原條文	修訂說明
<p><u>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。</u></p>		
<p><u>2.6</u> 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：</p> <p>(a) 公司合併，或為組織重組；</p> <p>(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；</p> <p>(c) <u>公司依本章程第 2.5 條規定發行限制型股票；</u></p> <p>(d) 公司為履行可轉換公司債或附認股權公司債下之義務；</p> <p>(e) 公司為履行附認股權特別股下之義務；或</p> <p>(f) 公司進行<u>私募</u>時。</p>	<p><u>2.5</u> 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：</p> <p>(a) 公司合併，或為組織重組；</p> <p>(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 2.7 條及第 2.9 條所規定者；</p> <p>(c) 公司為履行可轉換公司債或附認股權公司債下之義務；</p> <p>(d) 公司為履行附認股權特別股下之義務；或</p> <p>(e) 公司進行<u>私募</u>時。</p>	<ol style="list-style-type: none"> 1. 因新增第 2.5 條，調整本條條次。 2. 因新增第 2.5 條，調整第(b)項所引用條文之條號。 3. 新增第(c)項，規定股東優先認股權於發行限制型股票時，不適用之。 4. 因新增第(c)項，調整原第(c)項、第(d)項及第(e)項之條次。 5. 因「私募」一詞已於第 1 條中定義，故該名詞之英文應以大寫顯示。
<p><u>2.7</u> 公司不得發行任何未繳納股款或繳納部分股款之股份。</p>	<p><u>2.6</u> 公司不得發行任何未繳納股款或繳納部分股款之股份。</p>	<p>因新增第 2.5 條，調整本條條次。</p>
<p><u>2.8</u> <u>縱有本章程第 2.5 條之規定，</u>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。</p>	<p><u>2.7</u> 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。</p>	<ol style="list-style-type: none"> 1. 因新增第 2.5 條，調整本條條次。 2. 為反映新增第 2.5 條，修正本條規定。

修訂後條文	原條文	修訂說明
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。	2.8 依前述本章程第 2.7 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。	1. 因新增第 2.5 條，調整本條條次。 2. 因新增第 2.5 條，調整本條所引用條文之條號。
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。	2.9 公司得與其員工及其從屬公司之員工就前述本章程第 2.7 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。	1. 因新增第 2.5 條，調整本條條次。 2. 因新增第 2.5 條，調整本條所引用條文之條號。
2.11 股份不得以無記名形式發行。	2.10 股份不得以無記名形式發行。	因新增第 2.5 條，調整本條條次。
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）。	8.2 於不違反蓋曼公司法及本章程之情形下，公司得依董事會決定之條件及方式買回其股份（包括可贖回股份）。	依據修正後檢查表，修訂本條之規定。
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。	本條新增。	依據修正後檢查表，新增本條。
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）。	8.3 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）。	因新增第 8.3 條，調整本條條次。
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：	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：	依據中華民國證券交易法第 43 條之 6 的規定，因私募應經股東會特別

修訂後條文	原條文	修訂說明
<p>(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；</p> <p>(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；</p> <p>(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；</p> <p>(d) 讓與全部或主要部分之營業或財產；或</p> <p>(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。</p>	<p>(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；</p> <p>(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）、<u>分割或私募</u>；</p> <p>(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；</p> <p>(d) 讓與全部或主要部分之營業或財產；或</p> <p>(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。</p>	<p>決議通過，修訂第(c)項，以符合上開規定及修正後檢查表。</p>
<p><u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>
<p><u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>
<p><u>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。</u></p>	<p>本條新增。</p>	<p>為反映第 16.7 條第(f)項之新增，新增本條。</p>
<p>16.6 <u>股份於櫃買中心上櫃期間內</u>，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</p>	<p>16.6 <u>股份於櫃買中心上櫃期間內</u>，公司應依本章程第 16.1 及 16.2 條之規定與通知一併</p>	<p>依據修正後檢查表，修訂本條之規定。</p>

修訂後條文	原條文	修訂說明
<p><u>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。</u></p>	<p><u>發出與會議討論事宜有關之資料，並傳輸至公開資訊觀測站。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。</u></p>	
<p>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：</p> <p>(a) 選任或解任董事；</p> <p>(b) 變更章程；</p> <p>(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；</p> <p>(d) 解除董事所為之與公司業務範圍相同行為之競業禁止；</p> <p>(e) 以發行新股之方式分派公司全部或部分盈餘；</p> <p>(f) <u>以發行新股或現金之方式，分派資本公積；及</u></p>	<p>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：</p> <p>(a) 選任或解任董事；</p> <p>(b) 變更章程；</p> <p>(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；</p> <p>(d) 解除董事所為之與公司業務範圍相同行為之競業禁止；</p> <p>(e) <u>依本章程第 36 條規定，以發行新股或以法定公積、資本公積或其</u></p>	<p>1. 依據修正後檢查表，修訂本條之規定。</p> <p>2. 因新增第(f)項，調整原第(f)項之條次。</p> <p>3. 因「私募」一詞已於第 1 條中定義，故該名詞之英文應以大寫顯示。</p>

修訂後條文	原條文	修訂說明
(g) <u>公司</u> <u>私募</u> 發行具股權性質之有價證券。	他金額撥充資本之方式分派全部或部分盈餘； 及 (f) <u>公司</u> <u>私募</u> 發行具股權性質之有價證券。	
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。	17.4 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第一審管轄法院。	依據修正後檢查表，修訂本條之規定。
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。 <u>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。</u>	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。	依據修正後檢查表，修訂本條之規定。
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， <u>或依公開發行公司規則之要求者</u> ，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	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	依據修正後檢查表，修訂本條之規定。

修訂後條文	原條文	修訂說明
<p>使其表決權者，應於股東會開會<u>二</u>日前將其投票指示送達於公司。<u>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。</u>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。</p>	<p>或電子方式行使其表決權者，應於股東會開會<u>五</u>日前將其投票指示送達於公司。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。</p>	
<p>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<u>二</u>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。</p>	<p>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<u>一</u>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。</p>	<p>依據修正後檢查表，修訂本條之規定。</p>
<p>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</p>	<p>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</p>	<p>依據修正後檢查表，修訂本條之規定。</p>

修訂後條文	原條文	修訂說明
<p>使之表決權為準。<u>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。</u></p>	<p>代理人出席行使之表決權為準。</p>	
<p><u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>
<p><u>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。</u></p>	<p>25.2 <u>董事之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，集中選舉一名董事候選人，或分配選舉數名董事候選人。與董事應選人數相當獲得最多選票之候選人，當選為董事。</u></p>	<p>依據中華民國證券交易法第 14 條之 2 及相關辦法的規定，公開發行公司就獨立董事之選舉，應採行候選人提名制度。為反映該等規定，修訂本條之規定。</p>
<p><u>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</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>

修訂後條文	原條文	修訂說明
<u>事。代表人有數人時，得分別當選。</u>		
25.6 <u>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。</u>	25.5 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。	1. 因新增第 25.5 條，調整本條條次。 2. 依據修正後檢查表，修訂本條之規定。
25.7 <u>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。</u>	25.6 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 <u>第一審</u> 管轄法院。	1. 因新增第 25.5 條，調整本條條次。 2. 依據修正後檢查表，修訂本條之規定。
28.7 <u>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。</u>	本條新增。	依據修正後檢查表，新增本條。
28.8 <u>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</u>	28.7 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	因新增第 28.7 條，調整本條條次。

修訂後條文	原條文	修訂說明
<p>權之董事，不算入已出席董事之表決權數。</p>	<p>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。</p>	
<p>33.1 <u>董事會應依公開發行公司規則之規定</u>，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。<u>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。</u>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。</p>	<p>33.1 董事會得於其認為適當時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。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。</p>	<p>依據修正後檢查表，修訂本條之規定。</p>
<p>33.2 <u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>
<p>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。</p>	<p>33.2 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。</p>	<p>因新增第 33.2 條，調整本條條次。</p>

修訂後條文	原條文	修訂說明
<p>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：</p> <p>(a) 員工紅利不高於 15%；</p> <p>(b) 董事酬勞不高於 8%；及</p> <p>(c) 股東股利不低於 15%，且現金股利應不少於股利總額的 10%。</p> <p>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。</p>	<p>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：</p> <p>(a) 員工紅利不高於 15%；</p> <p>(b) 董事酬勞不高於 8%；及</p> <p>(c) 股東股利不低於 15%，且現金股利應不少於股利總額的 10%。</p> <p>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之分配。公司就未分派之股息及紅利概不支付利息。</p>	<p>基於公司實際需要，公司修訂本條文，以使公司得以配發現金紅利予從屬公司員工。</p>
<p>35.5 <u>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。</u>倘此一分</p>	<p>35.5 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；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。</p>	<p>依據修正後檢查表，修訂本條之規定。</p>

修訂後條文	原條文	修訂說明
<p>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。</p>		
<p>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%。<u>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。</u></p>	<p>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%。</p>	<p>依據修正後檢查表，修訂本條之規定。</p>
<p>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：</p> <p>(a) 訂定或修正公司內部控制制度；</p> <p>(b) 內部控制制度有效性之考核；</p> <p>(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；</p> <p>(d) 涉及董事自身利害關係之事項；</p> <p>(e) 重大之資產或衍生性商品</p>	<p>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：</p> <p>(a) 訂定或修正公司內部控制制度；</p> <p>(b) 內部控制制度有效性之考核；</p> <p>(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；</p> <p>(d) 涉及董事自身利害關係之事項；</p>	<p>因「私募」一詞已於第1條中定義，故該名詞之英文應以大寫顯示。</p>

修訂後條文	原條文	修訂說明
<p>交易；</p> <p>(f) 重大之資金貸與、背書或提供保證；</p> <p>(g) 募集、發行或<u>私募</u>具有股權性質之有價證券；</p> <p>(h) 簽證會計師之委任、解任或報酬；</p> <p>(i) 財務、會計或內部稽核主管之任免；</p> <p>(j) 年度及半年度財務報告之核可；及</p> <p>(k) 公司隨時決定或公司監理主管機關所要求之其他事項。</p> <p>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。</p>	<p>(e) 重大之資產或衍生性商品交易；</p> <p>(f) 重大之資金貸與、背書或提供保證；</p> <p>(g) 募集、發行或<u>私募</u>具有股權性質之有價證券；</p> <p>(h) 簽證會計師之委任、解任或報酬；</p> <p>(i) 財務、會計或內部稽核主管之任免；</p> <p>(j) 年度及半年度財務報告之核可；及</p> <p>(k) 公司隨時決定或公司監理主管機關所要求之其他事項。</p> <p>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。</p>	
<p>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<u>或違反本章程第 42.3 條所定之責任</u>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</p>	<p>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</p>	<p>為反映第 42.3 條之新增，修訂本條之規定。</p>

修訂後條文	原條文	修訂說明
<p>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。</p>	<p>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。</p>	
<p>42.3 <u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p> <p>惟蓋曼群島律師對於該條文，依蓋曼群島法令，提醒如下：</p> <p>董事於蓋曼群島法律下對公司之責任可概分為普通法下之責任（即專業能力、注意及勤勉之責任）以及忠實義務。但董事尚依各項法律之規定負有法定義務，且在特定情況下，亦對第三人（如債權人）負有義務。倘公司無力清償或有無力清償之虞，董事履行其責任時應考量債權人之利益。</p> <p>由於公司章程係股東與公司間之協議，董事並非公司章程之當事人，是以，所有對董事主張其違反應盡義務之損害賠償權利，均應規範於服務合約中。</p> <p>在蓋曼群島法律下，一般而言，經理人或監察人並不會對公司或股東負有</p>

修訂後條文	原條文	修訂說明
		<p>與公司董事相同之責任。但倘經理人或監察人經授權代表高層主管行為，則將負與公司董事相同之義務。為免疑義，蓋曼群島公司一般均於其與經理人或監察人之服務合約中規範其對公司及股東應負之責任與義務。</p> <p>同樣的，由於公司章程係股東與公司間之協議，經理人或監察人並非公司章程之當事人，是以，所有對經理人或監察人主張其違反應盡義務之損害賠償權利，均應規範於服務合約中。</p> <p>另外有關將董事利益視為公司所得之規定，蓋曼群島律師認為此種規定存在不確定性且過於概括，故對其是否可執行有所疑問。例如，董事之違反義務是否交由法院為最終認定以及如何界定利益（及其受有利益之期間）。蓋曼群島律師並認為本條款並未限制董事之責任，董事依蓋曼群島法律仍應負有各種法定責任、普通法之責任及忠實義務。</p>

修訂後條文	原條文	修訂說明
<p><u>42.4</u> 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。</p>	<p><u>42.3</u> 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。</p>	<p>因新增第 42.3 條，調整本條條次。</p>
<p><u>46</u> 訴訟及非訴訟代理人 <u>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。</u></p>	<p>本條新增。</p>	<p>依據修正後檢查表，新增本條。</p>

【附件七】

取得或處份資產管理辦法修訂前後條文對照表

修正條文	現行條文	說明
<p>二、範圍：</p> <p>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。</p> <p>2. 不動產及其他固定資產。</p> <p>3. <u>會員證。</u></p> <p>4. <u>專利權、著作權、商標權、特許權等無形資產。</u></p> <p>5. 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>6. 衍生性商品。</p> <p>7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>8. 其他重要資產。</p>	<p>二、範圍：</p> <p>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。</p> <p>2. 不動產及其他固定資產。</p> <p>3. 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>4. 衍生性商品。</p> <p>5. 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>6. 其他重要資產。</p>	<p>新增會員證及專利著作權等無形資產，擴大公司取得或處份資產之規範。</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>(4)不動產或其他固定資產估價報告</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 \$S12,000,000(約 NTD300,000,000)以上者，應於<u>事實發生日前</u>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</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>(4)不動產或其他固定資產估價報告</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 \$S12,000,000(約 NTD300,000,000)以上者，應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</p>	<p>配合”公開發行公司取得或處分資產處理準則”之修正</p>

修正條文	現行條文	說明
<p>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，<u>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</u>，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易金額百分之十以上者。</p> <p>D. <u>專業估價者</u> 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>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，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易金額百分之十以上者。</p> <p>D. 契約成立日前估價者，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>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<u>事實發生日前</u> 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<u>或新台幣 300,000,000 (約 SGD \$13,000,000，依當時匯率換算之)</u> 以上者，應洽請會計師就交易價格之合理性表示意見，<u>會計師若需採用專家報告者</u>，應依會計研究發展</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。</p> <p>B. 交易金額達公司實收資本額百分之二十或 \$S 13,000,000 以上者，應洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價者，不在此限。</p>	<p>配合”公開發行公司取得或處分資產處理準則”之修正</p>

修正條文	現行條文	說明
<p><u>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。</u></p>		
<p>四、作業內容： 5.關係人交易處理程序：</p> <p>(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處理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。<u>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。</u></p> <p>(2)評估及作業程序： 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，提交審計委員會及董事會通過後，始得為之：</p> <p>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，應依本條 (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</p>	<p>四、作業內容： 5. 向關係人取得不動產之處理程序：</p> <p>(1)公司向關係人購買或交換而取得不動產，除依第 2 條取得或處份不動產處理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。</p> <p>(2)評估及作業程序： 公司向關係人取得不動產，應將下列資料，提交審計委員會及董事會通過後，始得為之：</p> <p>A.取得不動產之目的、必要性及預計效益。 B.選定關係人為交易對象之原因。 C.依本條 (3)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.本次交易之限制條件及其他重要約定事項。</p>	<p>配合”公開發行公司取得或處分資產處理準則”之修正</p>

修正條文	現行條文	說明
<p>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>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>(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。</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。</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</p>	<p>四、作業內容：</p> <p>5. 向關係人取得不動產之處理程序：</p> <p>(3)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。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>1. 新增(3)及(4)，另原始(3)順序修改為(5)</p> <p>2. 配合”公開發行公司取得或處分資產處理準則”之修正，予以增列之。</p>

修正條文	現行條文	說明
<p>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。</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>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「<u>公開發行公司取得或處份資產處理準則</u>」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。</p> <p>F.<u>公開發行公司向關係人取得不動產</u>，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：</p> <p>I.<u>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</u></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(3)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>E.公司依本條(3)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。</p>	

修正條文	現行條文	說明
<p><u>II.審計委員會成員依公司法第二百十八條規定辦理。</u></p> <p><u>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。</u></p> <p><u>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。</u></p>		
<p><u>6.取得或處份會員證及無形資產之評估程序：</u></p> <p><u>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。</u></p>		<p>1. 本條新增</p> <p>2. 擴大公司取得或處份資產之規範。</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<u>即日起算二日內</u>公告申報：</p> <p>A.向關係人取得<u>或處份</u>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。</p> <p>(3)公告申報程序</p> <p>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<u>即日起算二日內</u>將相關資訊，至證期局指定網站代為</p>	<p>9.資訊公開：</p> <p>(1)應公告申報事項：</p> <p>A.向關係人取得不動產。</p> <p>(3)公告申報程序</p> <p>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二日內將相關資訊，至證期局指定網站代為辦理公告申報：</p> <p>I. 原交易簽訂之相關契約有變更、終止或解除情事。</p> <p>II. 合併、分割、收購或股份受讓未依契約預定日程完成。</p>	<p>1.新增公告申報程序 E 之 III.</p> <p>2.配合”公開發行公司取得或處分資產處理準則”之修正</p>

修正條文	現行條文	說明
<p>辦理公告申報：</p> <p>I. 原交易簽訂之相關契約有變更、終止或解除情事。</p> <p>II. 合併、分割、收購或股份受讓未依契約預定日程完成。</p> <p><u>III. 原公告申報內容有變更。</u></p>		
<p>10. 本公司之子公司應依下列規定辦理：</p> <p>(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。</p> <p>(2) 子公司取得或處分資產時，亦應依公司規定辦理。</p> <p>(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，<u>本公司亦應代該子公司應辦理公告申報事宜。</u></p> <p>(4) 子公司之公告申報標準中，所稱「<u>達公司實收資本額百分之二十</u>」或「<u>總資產百分之十</u>」規定，係以<u>本公司之實收資本額</u>為準。</p>	<p>10. 本公司之子公司應依下列規定辦理：</p> <p>(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。</p> <p>(2) 子公司取得或處分資產時，亦應依公司規定辦理。</p> <p>(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，<u>公司亦應代該子公司應辦理公告申報事宜。</u></p> <p>(4) 子公司之公告申報標準中，所稱「<u>達公司實收資本額百分之二十</u>」規定，係以<u>母公司之實收資本額</u>為準。</p>	<p>1. 配合”公開發行公司取得或處分資產處理準則”之修正，增列子公司公告之標準。</p> <p>2. 述明申報者</p>
<p>12. 修訂程序</p> <p>(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，<u>再提報於股東會同意後實施。</u>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。<u>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。</u></p>	<p>12. 修訂程序</p> <p>(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。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。</p>	<p>符合法規之規定</p>

修正條文	現行條文	說明
<p><u>13.對子公司股權承諾</u></p> <p><u>(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，不放棄對其之增資；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。</u></p> <p><u>(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。</u></p>		<p>1. 新增</p> <p>2. 依財團法人中華民國證券櫃檯買賣中心證櫃審字第 1000028498 號函及金管會金管證發字第 1010004588 號函文規定增訂</p>
<p><u>14. 本作業辦法如有未盡事宜，應依有關法令辦理。</u></p>	<p>13. 本作業辦法如有未盡事宜，應依有關法令辦理。</p>	

【附件八】

背書保證管理辦法修訂前後條文對照表

修正條文	現行條文	說明
<p>四、作業內容：</p> <p>3.背書保證之額度：</p> <p>(1)公司本身或公司及子公司整體得為對外背書保證之總額度皆不得達超過本公司當期淨值之百分之<u>四十</u>。</p> <p>(2)公司及其子公司對單一企業背書保證餘額達不得超過本該公司當期淨值之百分之<u>二十五</u>。</p> <p>倘經董事會核准，本公司對直接或間接持有表決權股份百分之百之子公司，其背書保證額度，得不受上述淨值之限制。</p>	<p>四、作業內容：</p> <p>3. 背書保證之額度：</p> <p>(1)公司本身或公司及子公司整體得為背書保證之總額皆不得達公司當期淨值之百分之<u>三十</u>。</p> <p>(2)公司及其子公司對單一企業背書保證餘額達該公司當期淨值之百分之<u>十五</u>。</p>	<p>為配合公司營運之需要</p>
<p>四、作業內容：</p> <p>4. 決策及授權層級：</p> <p>(1)公司所為背書保證事項，應先經過審計委員會及董事會決議通過後始得為之。但為配合時效需要，得由董事會授權董事長在當期淨值百分之<u>三十</u>以內先予決行，事後提報次一董事會追認，並將辦理之有關情形報股東會備查。</p>	<p>四、作業內容：</p> <p>4. 決策及授權層級：</p> <p>(1)公司所為背書保證事項，應先經過審計委員會及董事會決議通過後始得為之。但為配合時效需要，得由董事會授權董事長在當期淨值百分之<u>二十</u>以內先予決行，事後提報次一董事會追認，並將辦理之有關情形報股東會備查。</p>	<p>為配合公司營運之需要</p>
<p>四、作業內容：</p> <p>5. 背書保證辦理程序</p> <p>(2)公司財務單位經辦人員將前項相關資料及評估結果彙整，若辦理背書保證當時之背書保證累計餘額尚未超過當期淨值百分之<u>三十</u>，則呈請董事長裁示後辦理，嗣後提報次一董事會追認；若背書保證累計餘額已超過當期淨值百分之<u>三十</u>，則送董事會核定，並依據董事會決議辦理。</p>	<p>四、作業內容：</p> <p>5. 背書保證辦理程序</p> <p>(2)公司財務單位經辦人員將前項相關資料及評估結果彙整，若辦理背書保證當時之背書保證累計餘額尚未超過當期淨值百分之<u>二十</u>，則呈請董事長裁示後辦理，嗣後提報次一董事會追認；若背書保證累計餘額已超過當期淨值百分之<u>二十</u>，則送董事會核定，並依據董事會決議辦理。</p>	<p>為配合公司營運之需要具體規範後續控管措施</p>

修正條文	現行條文	說明
<p>(6) <u>本公司或子公司背書保證對象若為淨值低於實收資本額二分之一之子公司，財務單位應會同相關部門評估相關控管風險及因應計畫之執行情形，並定期向審計委員會報告。</u></p>	<p>(6) 背書保證對象若為淨值低於實收資本額二分之一之子公司，<u>應明定其續後相關控管措施。</u></p>	

【附件九】

資金貸與他人管理辦法修訂前後條文對照表

修正條文	現行條文	說明
<p>四、作業內容：</p> <p>2. 資金貸與總額及個別對象之限額</p> <p>(2)公司資金貸與有短期通融資金必要之公司或行號者，貸與總金額以不超過本公司淨值百分之<u>四十</u>為限；公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，不受此限制。個別貸與金額以不超過本公司淨值百分之十為限。</p> <p><u>(3)本公司資金貸與個別對象不得超過借款人淨值百分之三十。但資金貸與本公司直接或間接持有表決權股份百分之百之子公司者，不受此限制。</u></p>	<p>四、作業內容：</p> <p>2. 資金貸與總額及個別對象之限額</p> <p>(2)公司資金貸與有短期通融資金必要之公司或行號者，貸與總金額以不超過本公司淨值百分之<u>三十</u>為限；公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，不受此限制。個別貸與金額以不超過本公司淨值百分之十為限。</p>	<p>1.為配合公司營運之需要，修改總貸與金額之限制。</p> <p>2.為保障本公司之權益，新增第(3)條。</p>
<p>四、作業內容：</p> <p>4. 資金貸與審查：</p> <p><u>(5)重大資金貸與案：</u></p> <p><u>A.本公司及子公司從事重大之資金貸與，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。</u></p> <p><u>B.前項如未經審計委員會全體成員二分之一以上同意者，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。</u></p> <p><u>C.所稱審計委員會全體成員及全體董事，以實際在任者計算。</u></p>		<p>1.本條新增</p> <p>2.為強化審計委員會之功能，並符合相關法令之規定。</p>
<p>四、作業內容：</p> <p>8. 展期：借款者於借款到期前，如有需要，應於到期日前三個月申請延展，並以一次一年為限。公司呈報審計委員會及董事會取得核准後，重新辦理相關手續。</p>	<p>四、作業內容：</p> <p>8. 展期：借款者於借款到期前，如有需要，應於到期日前三個月申請延展，並以一次一年為限。公司呈報審計委員會及董事會取得核准後，重新辦理相</p>	<p>為配合公司營運之需要。</p>

修正條文	現行條文	說明
<p><u>金額重大者應先取得審計委員全體成員二分之一以上同意。</u></p>	<p>關手續。</p>	
<p>四、作業內容： 9. 其他： (2)公司與子公司間，或子公司間之資金貸與，應依前述(1)之規定提董事會決議，並得授權 Managing Director 對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。所稱一定額度，除公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與不受淨值百分之<u>四十</u>之限制外，公司對單一企業資金貸與之授權額度不得超過公司最近期財務報表淨值百分之十；子公司對單一企業之資金貸與授權額度亦不得超過子公司最近期財務報表淨值百分之十。</p>	<p>四、作業內容： 9. 其他： (2)公司與子公司間，或子公司間之資金貸與，應依前述(1)之規定提董事會決議，並得授權 Managing Director 對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。所稱一定額度，除公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與不受淨值百分之<u>三十</u>之限制外，公司對單一企業資金貸與之授權額度不得超過公司最近期財務報表淨值百分之十；子公司對單一企業之資金貸與授權額度亦不得超過子公司最近期財務報表淨值百分之十。</p>	<p>為配合公司營運之需要，修改總貸與金額之限制。</p>
<p>四、作業內容： 11. 應公告申報之時限及內容： (3)<u>本公司之子公司若非屬國內公開發行公司者，該子公司有前項各款應公告申報之事項，應由本公司為之。</u> (4)公司應依一般公認會計原則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>四、作業內容： 11. 應公告申報之時限及內容： (3)公司應依一般公認會計原則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>本條新增，符合公開發行公司發資與貸背書保證處理準則之規定</p>

【附件十】

股東會議事規則管理辦法修訂前後條文對照表

修正條文	現行條文	說明
<p>4.委託書使用規定：</p> <p>(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。</p> <p>(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。</p> <p>(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。</p>	<p>4.委託書使用規定：</p> <p>(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。</p> <p>(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。</p> <p>(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前一日，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。</p>	<p>公司法第177條</p>
<p>6. 簽名簿等文件之備置：</p> <p>(1)本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱股東)簽到，或由出席股東繳交簽到卡以代簽到，<u>並辦理報到手續</u>。</p> <p>(2)本公司應將議事手冊、年報、出席證、發言條、表決票及其它會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>(3)股東應憑出席證、出席簽到卡或其它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。</p> <p>(4)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。</p>	<p>6. 簽名簿等文件之備置：</p> <p>(1)本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱股東)簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>(2)本公司應將議事手冊、年報、出席證、發言條、表決票及其它會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>(3)股東應憑出席證、出席簽到卡或其它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。</p> <p>(4)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。</p>	<p>為符合法令規定及實務作業需要</p>

修正條文	現行條文	說明
<p>15. 以書面或電子方式行使表決權之意思表示：</p> <p>(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。</p> <p>(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。</p> <p>(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。</p>	<p>15. 以書面或電子方式行使表決權之意思表示：</p> <p>(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五日前送達公司，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。</p> <p>(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前一日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。</p> <p>(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。</p>	<p>公司法第177-2條</p>
<p>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。</p> <p>(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。</p> <p>(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。</p> <p>(4) 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。</p>	<p>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。除議程所列議案外，股東提出之其它議案或原議案之修正案或替代案，應有其它股東附議，提案人連同附議人代表之股權，應達已發行股份表決權總數百分之一。</p> <p>(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。</p> <p>(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) 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。</p>	<p>為符合法令規定及實務作業需要</p>
<p>18. 選舉事項：</p> <p>(1) 股東會有選舉董事時，應依相</p>	<p>18. 選舉事項：</p> <p>(1) 股東會有選舉董事時，應依本</p>	<p>為符合法令規定及</p>

修正條文	現行條文	說明
<p>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。</p> <p>(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。</p>	<p>公司所訂相關選任規範辦理，並應當場宣佈選舉結果。</p> <p>(2)前項選舉事項之選舉票，應由監票員密封簽字後，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。</p>	<p>實務作業需要</p>
<p>21. 續行集會：</p> <p>(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，<u>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。</u></p> <p>(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。</p>	<p>21. 續行集會：</p> <p>(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。</p> <p>(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。</p> <p>(3)股東會得依公司法第一百八十二條之規定，決議在五日內延期或續行集會。</p>	<p>為符合法令規定及實務作業需要</p>