

捷必勝控股股份有限公司

一〇八年股東常會議事錄

時間：民國 108 年 6 月 27 日(星期四)上午九時正

地點：台大醫院國際會議中心 203 廳 (台北市徐州路 2 號 2 樓)

出席股東：出席及代理出席股東代表股數總計為 65,971,970 股(其中以電子方式出席行使表決權者 47,820,481 股)，佔已發行股數 75,995,000 股之 86.81%。

出席董事：林永車、謝燕玉、劉明鎮、陳中成、陳錦烽、林福勤共 6 人。

主席：林永車

記錄：鍾秋鳴

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 2018 年度營業報告。

說明：2018 年度營業報告，請參閱本手冊附件一。

2. 審計委員會查核報告書。

說明：審計委員會查核報告書，請參閱本手冊附件二。

3. 私募辦理普通股現金增資執行情形報告。

說明：本公司於 2018 年 5 月以私募方式辦理普通股現金增資，資金運用情形如下：

(1)資金運用情形：

累計支用金額：新台幣44,100,000元

累計實際執行進度：100%

用途說明：充實營運資金

(2)計畫執行進度：資金運用於2018年第2季已按計畫執行完成。

(3)私募效益顯現情形：充實營運資金，強化本公司之財務結構、提高及預留資金靈活運用之空間。

#### 四、承認事項

##### 第一案：(董事會提)

案由：本公司2018年度營業報告書及財務報表案，提請承認。

說明：1.本公司2018年度營業報告書暨合併財務報表擬提請本次股東常會承認通過。

2.本公司2018年度合併財務報表業經勤業眾信聯合會計師事務所翁博仁及陳慧銘會計師查核簽證完竣，經2019年03月25日董事會決議通過，並送請審計委員會查核完竣並出具審計委員查核報告書在案。

3.營業報告書、合併財務報表請參閱本手冊附件一及附件三。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,712,073權（其中以電子方式行使表決權數46,579,065權），反對權數1,010權（其中以電子方式行使表決權數1,010權），棄權權數1,258,887權（其中以電子方式行使表決權數1,240,406權），贊成權數佔出席總權數98.09%，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2018年度虧損撥補案，提請承認。

說明：1.因2018年度結算虧損，本年度擬不配發股利。  
2.2018年度虧損撥補表，請詳附件四。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,712,073權（其中以電子方式行使表決權數46,579,065權），反對權數1,059權（其中以電子方式行使表決權數1,059權），棄權權數1,258,838權（其中以電子方式行使表決權數1,240,357權），贊成權數佔出席總權數98.09%，本議案業經股東會以普通決議照案通過。

## 五、選舉暨討論事項

### 第一案：(董事會提)

案由：本公司第四屆董事選舉案。

說明：1.本公司第三屆董事任期原訂至2019年6月12日屆滿，為配合2019年股東常會召開時間，擬於2019年6月27日股東常會改選後同時解任。

2.本次第四屆董事選舉應選董事七人，其中包括獨立董事三人，全部董事採候選人提名制度，新任董事之任期自2019年6月27日起至2022年6月26日止，任期三年。

3.本次獨立董事候選人之資格條件，業經本公司2019年5月10日董事會審查通過，董事(含獨立董事)候選人名單及相關資料請參閱本手冊附件五。

4.敬請選舉。

選舉結果：

董事當選名單及當選權數如下：

身分別	當選人姓名	當選權數
董事	林永車	94,807,943 權
董事	Kanamoto Co., Ltd. 代表人： 金本寬中	89,035,623 權
董事	謝燕玉	83,501,815 權
董事	林福勤	77,971,507 權
獨立董事	劉明鎮	35,880,887 權
獨立董事	陳中成	35,880,887 權
獨立董事	陳錦烽	35,880,894 權

## 第二案：(董事會提)

案由：解除本公司新任董事競業禁止之限制案，提請討論。

說明：1.依本公司章程第28.6條規定，董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得許可。

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

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,714,071權（其中以電子方式行使表決權數46,581,063權），反對權數61權（其中以電子方式行使表決權數61權），棄權權數1,257,838權（其中以電子方式行使表決權數1,239,357權），贊成權數佔出席總權數98.09%，本議案業經股東會以重度決議照案通過。

### 第三案：(董事會提)

案由：修訂本公司「公司章程」部份條文案，提請 討論。

說明：1.依據財法人中華民國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」，擬修訂本公司章程之部份條文。

2.擬以修訂後之「公司章程大綱」及「公司章程」取代本公司現有之「公司章程大綱」及「公司章程」。

3.謹檢附新「公司章程大綱」及「公司章程」及公司章程修訂前後條文對照表，請參閱本手冊附件六。

4.授權本公司之註冊代理人向開曼群島公司登記處為必要之申報。

5.以上核請股東會以特別決議表決。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,714,071權（其中以電子方式行使表決權數46,581,063權），反對權數12權（其中以電子方式行使表決權數12權），棄權權數1,257,887權（其中以電子方式行使表決權數1,239,406權），贊成權數佔出席總權數98.12%，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「取得或處分資產管理辦法」部分條文，提請 討論。

說明：1.為配適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰修訂部分條文。

2.«取得或處份資產管理辦法»修訂前後條文對照表，請參閱本手冊附件七。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,714,071權（其中以電子方式行使表決權數46,581,063權），反對權數12權（其中以電子方式行使表決權數12權），

棄權權數1,257,887權（其中以電子方式行使表決權數1,239,406權），贊成權數佔出席總權數98.12%，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「資金貸與他人管理辦法」部分條文，提請討論。

說明：1.為配合法令規定與實務運作等需求，爰修訂部分條文。  
2.「資金貸與他人管理辦法」修訂前後條文對照表，請參閱本手冊附件八。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,714,071權（其中以電子方式行使表決權數46,581,063權），反對權數12權（其中以電子方式行使表決權數12權），棄權權數1,257,887權（其中以電子方式行使表決權數1,239,406權），贊成權數佔出席總權數98.12%，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「背書保證管理辦法」部分條文，提請討論。

說明：1.為配合法令規定與實務運作等需求，爰修訂部分條文。  
2.「背書保證管理辦法」修訂前後條文對照表，請參閱本手冊附件九。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數64,714,071權（其中以電子方式行使表決權數46,581,063權），反對權數12權（其中以電子方式行使表決權數12權），棄權權數1,257,887權（其中以電子方式行使表決權數1,239,406權），贊成權數佔出席總權數98.12%，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：本公司辦理私募普通股案，提請討論。

說明：1.本公司為充實營運資金、引進策略性投資人，以因應未來發展之資金需求及強化公司競爭力，擬提請股東常會授權董事會於適當時機，在7,000,000股額度內辦理私募普通股，每股面額新台幣10元，並於股東常會決議之日起一年內分次發行。

2.依證券交易法第四十三條之六規定辦理私募應說明事項如下：

(1)私募價格訂定之依據及合理性：

A.本次私募普通股之參考價格係依以下二基準計算價格較高者定之：

a.定價日前一、三或五個營業日擇一計算普通股收盤價簡單算術平均數扣除無償配股除權及配息，並加回減資反除權後之股價。

b.定價日前三十個營業日普通股收盤價簡單算術平均數扣除無償配股除權及配息，並加回減資反除權後之股價。

B.本次私募普通股之實際發行價格以不低於參考價格之八成且不低於面額10元為訂定私募價格之依據。

C.本次私募普通股實際發行價格擬提請股東常會授權董事會依法令規定及不低於股東會所決議訂價依據與成數範圍內，視當時市場情況及主管機關相關法令訂定之。實際定價日授權董事會視日後與特定人接洽情況決定之。

D.本次私募普通股發行價格之訂定依據，符合「公開發行公司辦理私募有價證券應注意事項」之規定，故應屬合理。

(2)私募對象之選擇方式：

本公司以符合證券交易法第43條之6及金管會91年6月13日(91)台財證(一)字第0910003455號函規定之特

定人為限。本公司目前尚未洽定特定應募人，擬請董事會授權董事長以有助於未來業務拓展對公司未來營運能產生直接或間接助益者為首要考量，並以符合主管機關規定之各項特定人中選定之。

(3)辦理私募之必要理由及預計達成效益:

- A.不採用公開募集之理由：考量資本市場公開募集市場狀況掌握不易，為確保增資之可行性、籌資之時效性及便利性，並伺機引進策略性投資人參與應募私募，將可提高公司籌資之機動性及效率。
- B.本次辦理私募之資金用途及預計達成效益:本次辦理私募之資金用途為充實營運資金，預計可強化本公司之財務結構、提高及預留資金靈活運用之空間，以降低公司之財務經營風險。

3.本次私募有價證券之權利義務:

本次私募之普通股除於交付日後三年內，其轉讓依證券交易法第43條之8規定辦理外，其權利義務與本公司已發行普通股相同。本次私募之普通股擬授權董事會，於交付滿三年後依據證券交易法及相關規定，向主管機關申請補辦公開發行及申請上櫃掛牌交易。

- 4.本次私募股票如因實際籌資有分次辦理之必要，擬請股東常會授權董事會自股東常會決議本私募案之日起一年內預計分兩次辦理之，並於股款繳納完成後十五日內辦理公告申報。俟後如無法於一年期限內辦理完成私募事宜，於期限屆滿前召開董事會討論不繼續私募，並至公開資訊觀測站比照重大訊息辦理資訊公開。

預計辦理次數	預計額度	預計私募資金用途	預計達成效益
第一次	不超過 3,500 仟股	充實營運資金	預期可強化公司之財務結構、提高及預留資金靈活運用之

第二次	不超過 3,500 仟股		空間，以降低公司之財務經營風險，對股東權益有其正面助益。
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5. 本私募案計畫之主要內容，除私募定價成數外，包括發行價格、股數、發行條件、計畫項目、資金運用進度、預計可能產生效益及其他未盡事宜，未來如因法令變更、經主管機關或因客觀環境因素變更而有所修正時，擬請股東會授權董事會全權處理之。
6. 為配合本次以現金增資私募普通股，於股東會通過本私募案後，授權本公司董事長或其指定之人全權辦理並代表本公司簽署一切有關私募普通股之契約及文件，並為本公司辦理一切有關私募普通股所需事宜。
7. 以上核請股東會以特別決議表決。

決議：本案經主席裁示進行表決，經投票表決結果，贊成權數 64,714,071 權（其中以電子方式行使表決權數 46,581,063 權），反對權數 61 權（其中以電子方式行使表決權數 61 權），棄權權數 1,257,838 權（其中以電子方式行使表決權數 1,239,357 權），贊成權數佔出席總權數 98.09%，本議案業經股東會以特別決議照案通過。

五、臨時動議：無

六、散會：同日上午九時三十五分。

## 【附件一】

# 捷必勝控股股份有限公司

## 2018 年度營業報告書

各位股東女士、先生：

由於全球貿易量成長在 2018 年下滑，導致歐元區、中國及其他新興市場經濟放緩，又以美中貿易爭端壓抑整體貿易量，而貿易放緩之關鍵因素仍在於新興市場需求走弱，東南亞整體市場也無疑受到連帶影響；除新加坡營建市場，公共工程較多，泰國、馬來西亞、香港等市場均受到不同程度之影響，工程推案觀望或延後。加上機械設備市場價格競爭仍然激烈，在本公司全體同仁努力下，時時注意市場變化，並彈性地調整營運策略、行銷模式，使得整體營收上，較前一年大幅成長；在費用上，2018 年，經營團隊持續落實各項開源節流舉措，嚴控設備採購之必要性及時點，縮減不必要支出及費用；對外開拓海外新市場，緊盯各國基礎建設方向如越南，馬來西亞等新興成長市場，逐步提高海外市場營收占比；在內部管理上，活化財產設備，調整產品結構，汰換低報酬率設備，增加高獲利設備比重，努力使公司體質更為輕盈，足以應付未來之挑戰。

### 一、2018 年營業報告

#### (一)營業計劃實施成果

單位:新台幣仟元

項目	2017 年度	2018 年度
營業收入	1,496,225	1,937,991
稅後淨利	(390,601)	(136,022)
淨利率	(26.11)	(7.01)

2018 年營業收入比 2017 年增加約 29.52%，主要係新加坡 2018 年下半年公共工程對於鑽孔機等大型設備需求殷切，公司精準掌握市場需求，引進物美價優產品，成功創造銷售商機，致銷售大幅成長，較 2017 年增加約 266,658 仟元，成長率 64.23%；而租賃收入亦增加約 15,600 仟元，成長率 22.05%。雖市場仍然競爭激烈，但銷售或租賃價格已緩步上揚回升，本期毛利率已較前一年大幅成長至 9%。至於營業費用，推銷及管理費用雖較 2017 年減少 27,837 仟元，減幅約 12.4%，然 2018 年增加預期信用減損損失，金額為 96,913 仟元，致營業費用增加至 293,491 仟元。而營業外收入及支出，因本期認列資產減損回升利益 592 仟元，及出售房屋及建築處份交易完成利益 47,223 仟元，故整體年度虧損金額 136,022 仟元，較 2017 年減少 254,579 仟元，減幅 65%。

## 二、2019 年營業計劃概要及未來發展策略

步入 2019 年，全球經濟依舊混沌不明，中美貿易持續緊張及關稅問題升溫、金融緊縮、英國脫歐後果及外溢效應、中國經濟加速放緩等因素，都將成為經濟成長之可能障礙。

以區域而言，根據亞洲開發銀行發布數據指出，東南亞 5 大經濟體(印尼、馬來西亞、菲律賓、新加坡、泰國)2018 年 GDP 加權平均成長率為 4.8%，低於 2017 年的 5.1%，成長腳步放緩，為 3 年首見，雖有減弱，但然仍是全球各主要經濟體中成長之亮點。然在 2019 年在美中貿易戰及東南亞各國陸續大選之本身因素夾擊下，因素預料將對這 5 個經濟體之成長造成一定壓力，但可以預期，東南亞地區大規模之基礎設施建設、家庭支出等亮點，將在未來 3 年至 5 年持續成為支撐成長的主力。

所有景氣循環變化將比我們以往所理解的來地快與短，捷必勝集團相信：成功沒有捷徑，唯有不斷努力與改變；與其坐等待景氣復甦，不如起而創造機會。在 2018 年公司全體同仁努力已有一些進展，成果雖尚未能完全令人滿意，但是一個起點，相信低潮艱困之時刻已過，未來捷必勝集團將更勇於參與東南亞國家計畫中之基礎建設工程項目中，結合志同道合之夥伴，尋找優質充沛的多元產品、發揮彈性即時的服務效率，來滿足客戶需求，亦深盼股東繼續給予支持及鼓勵。

董事長 林永車



【附件二】

捷必勝控股股份有限公司

審計委員會查核報告書

本公司民國一〇七年度營業報告書、合併財務報表及虧損撥補議案，業經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四及公司法第二百零一十九條之規定報告如上，敬請 鑒核。



捷必勝控股股份有限公司

審計委員會召集人：陳 中 成

A handwritten signature in black ink, appearing to read "陳中成".

中 華 民 國 一 〇 八 年 三 月 二 十 五 日

## 【附件三】

### 會計師查核報告

捷必勝控股股份有限公司 公鑒：

#### 查核意見

捷必勝控股股份有限公司及其子公司（捷必勝集團）民國 107 年及 106 年 12 月 31 日之合併資產負債表，暨民國 107 年及 106 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開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經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達捷必勝集團民國 107 年及 106 年 12 月 31 日之合併財務狀況，暨民國 107 年及 106 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

#### 查核意見之基礎

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執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與捷必勝集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

#### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對捷必勝集團民國 107 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對捷必勝集團民國 107 年度合併財務報表之關鍵查核事項敘明如下：  
不動產、廠房及設備之減損

捷必勝集團民國 107 年 12 月 31 日不動產、廠房及設備帳面價值為 2,515,804 仟元，占總資產之 65% 係屬重大，有關資產減損評估之會計政策及相關揭露資訊，請參閱合併財務報告附註四(八)、附註五及附註十三。

捷必勝集團主要係從事出售及出租大型工程設備及相關零組件買賣，管理階層預期不動產、廠房及設備之未來現金流入將減少，致其可回收金額小於帳面金額，其中可回收金額包括使用價值及公允價值，因對可回收金額之計算涉及諸多假設及估計，且依公允價值減出售成本模式評估，於決定公允價值時，係參考採用專家報告之意見為基礎，因該等評估金額具有高度專業性。因是，將不動產、廠房及設備減損評估考量為關鍵查核事項之一。

本會計師對上述說明之主要查核程序包括：

1. 了解管理階層估計捷必勝集團評估不動產、廠房及設備評估提列減損之過程及核准程序。
2. 取得管理階層自行評估各現金產生單位之資產減損評估表。
3. 本會計師透過本事務所財務顧問專家之協助，評估第三方專家之學經歷背景及第三方專家產生之公允價值評價所使用之方法及假設，以確認採用適當方法。
4. 針對外部專家所提供之評價報告，本會計師透過本事務所財務顧問專家協助測試本會計師所選取之抽樣樣本進行複核程序，包括評估抽樣樣本之評價方法及評價相關參數之合理性。
5. 評估管理階層估計捷必勝集團未來營運展望預測假設及利潤率等依據及其計算結果是否合理。

#### 應收帳款之減損

捷必勝集團民國 107 年 12 月 31 日應收帳款淨額為 500,893 仟元(已扣除應收帳款之備抵呆帳 16,320 仟元)；催收款 189,756 仟元，業已全數提列備抵呆帳，請參閱財務報表附註四(十一)、五及八。

捷必勝集團之管理階層對於應收帳款備抵呆帳評估過程涉及重大判斷，包括對客戶過去收款經驗、超過授信期間之延遲付款等情況，故本會計師將應收帳款之備抵呆帳評估列為本年度財務報表關鍵查核事項。

針對上述重要事項，本會計師就應收帳款餘額屬重大且有收款延遲情形之個別對象，評估備抵呆帳提列之合理性。此外，本會計師亦執行下列主要查核程序：

1. 瞭解管理階層對應收帳款評估預期信用損失之提列政策，並測試管理階層所使用之預期信用損失率以及前瞻性調整；
2. 測試已顯著信用風險增加之逾期帳款的可回收性，以考量是否需要額外再提列備抵損失
3. 測試應收帳款帳齡資料之正確性及完整性，俾以重新計算管理階層所提列之應收帳款備抵損失及預期信用減損損失是否正確；及
4. 比較本年度和以前年度應收帳款帳齡分類及提列比率，並檢視本年度與以前年度發生減損情形，以評估提列備抵減損之合理性。

#### **管理階層與治理單位對合併財務報表之責任**

管理階層之責任係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報表時，管理階層之責任亦包括評估捷必勝集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算捷必勝集團或停止營業，或除清算或停業外別無實際可行之其他方案。

捷必勝集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

#### **會計師查核合併財務報表之責任**

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對捷必勝集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使捷必勝集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致捷必勝集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對捷必勝集團民國 107 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 翁 博 仁

會計師 陳 慧 銘

翁 博 仁



陳 慧 銘



金融監督管理委員會核准文號  
金管證審字第 1010028123 號

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 108 年 3 月 29 日



捷必勝證券股份有限公司及子公司

民國 107 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	107年12月31日		106年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金(附註四、六及三十)	\$ 174,680	5	\$ 91,100	3
1110	透過損益按公允價值衡量之金融資產—流動(附註四、七及三十)	5	-	7	-
1150	應收票據(附註四、五、八及三十)	3,370	-	986	-
1170	應收帳款(附註四、五、八及三十)	484,518	12	418,056	11
1180	應收帳款—關係人(附註四、五、八、三十及三一)	16,375	-	3,909	-
1200	其他應收款(附註四、八及三十)	10,192	-	4,910	-
1210	其他應收款—關係人(附註四、八、三十及三一)	721	-	5,085	-
1220	本期所得稅資產(附註二四)	857	-	7,171	-
130X	存貨(附註四、九及三二)	497,358	13	351,924	10
1410	預付款項(附註十四、十五及三二)	34,077	1	28,114	1
1460	待出售非流動資產(附註四、十、二三及三二)	-	-	85,969	2
1479	其他流動資產(附註十五、三十及三二)	-	-	4,011	-
11XX	流動資產總計	<u>1,222,153</u>	<u>31</u>	<u>1,001,242</u>	<u>27</u>
	非流動資產				
1550	採用權益法之投資(附註四及十二)	2,595	-	3,213	-
1600	不動產、廠房及設備(附註四、五、十三、二三、三一及三二)	2,515,804	65	2,544,927	69
1840	遞延所得稅資產(附註四及二四)	71,750	2	58,852	2
1920	存出保證金(附註十五及三十)	10,965	-	3,241	-
1985	長期預付租金(附註十四及三二)	65,099	2	65,810	2
15XX	非流動資產總計	<u>2,666,213</u>	<u>69</u>	<u>2,676,043</u>	<u>73</u>
1XXX	資 產 總 計	<u>\$ 3,888,366</u>	<u>100</u>	<u>\$ 3,677,285</u>	<u>100</u>
	負債及權益				
	流動負債				
2100	短期借款(附註十六及三十)	\$ 436,706	11	\$ 343,336	9
2120	透過損益按公允價值衡量之金融負債—流動(附註四、七及三十)	336	-	75	-
2130	合約負債—流動(附註二二)	11,940	-	-	-
2170	應付帳款(附註十七及三十)	333,237	9	60,941	2
2180	應付帳款—關係人(附註十七、三十及三一)	-	-	7,144	-
2219	其他應付款(附註十九及三十)	139,410	4	129,183	4
2220	其他應付款—關係人(附註十九、三十及三一)	97,361	3	105,286	3
2230	本期所得稅負債(附註二四)	6,075	-	11,316	-
2322	一年內到期之長期借款(附註十六、三十及三二)	451,524	12	381,828	11
2310	預收款項	1,423	-	45,618	1
2355	應付租賃款—流動(附註十八及三十)	13,144	-	-	-
2399	其他流動負債	29	-	2,598	-
21XX	流動負債總計	<u>1,491,185</u>	<u>39</u>	<u>1,087,325</u>	<u>30</u>
	非流動負債				
2540	長期借款(附註十六、三十及三二)	935,654	24	1,129,331	31
2570	遞延所得稅負債(附註四及二四)	131,171	3	117,679	3
2613	應付租賃款—非流動(附註十八及三十)	20,379	1	-	-
2645	存入保證金(附註三十)	4,520	-	4,747	-
2670	其他非流動負債	3,873	-	-	-
25XX	非流動負債總計	<u>1,095,597</u>	<u>28</u>	<u>1,251,757</u>	<u>34</u>
2XXX	負債總計	<u>2,586,782</u>	<u>67</u>	<u>2,339,082</u>	<u>64</u>
	歸屬於本公司業主之權益(附註二一)				
	股本				
3110	普通股股本	759,950	20	729,950	20
3200	資本公積	731,292	19	1,107,793	30
3350	待彌補虧損	(135,372)	(4)	(390,601)	(11)
3410	國外營運機構財務報表換算之兌換差額	(96,965)	(3)	(108,939)	(3)
31XX	本公司業主權益總計	<u>1,258,905</u>	<u>32</u>	<u>1,338,203</u>	<u>36</u>
36XX	非控制權益	42,679	1	-	-
3XXX	權益總計	<u>1,301,584</u>	<u>33</u>	<u>1,338,203</u>	<u>36</u>
	負債及權益總計	<u>\$ 3,888,366</u>	<u>100</u>	<u>\$ 3,677,285</u>	<u>100</u>

後附之附註係本合併財務報告之一部分

董事長：林永車

經理人：林永車

會計主管：郭明仁

## 捷必勝控股股份有限公司及子公司

## 合併財務報表

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股虧損為元

代 碼		107年度		106年度	
		金 額	%	金 額	%
4000	營業收入（附註四、二二及三一）	\$ 1,937,991	100	\$ 1,496,225	100
5000	營業成本（附註九、二三及三一）	( 1,763,701)	( 91)	( 1,495,066)	( 100)
5900	營業毛利	174,290	9	1,159	-
5910	未實現銷貨毛利	-	-	-	-
5920	已實現銷貨毛利	970	-	961	-
5950	已實現營業毛利	175,260	9	2,120	-
	營業費用（附註二三及三一）				
6100	推銷費用	( 48,013)	( 2)	( 59,508)	( 4)
6200	管理費用	( 148,565)	( 8)	( 164,907)	( 11)
6450	預期信用減損損失	( 96,913)	( 5)	-	-
6000	營業費用合計	( 293,491)	( 15)	( 224,415)	( 15)
6900	營業淨損	( 118,231)	( 6)	( 222,295)	( 15)
	營業外收入及支出				
7010	其他收入（附註二三及二六）	5,692	-	30,962	2
7020	其他利益及損失（附註十、十三、二三及三一）	58,348	3	( 81,763)	( 5)
7050	財務成本（附註二三）	( 74,256)	( 4)	( 78,107)	( 5)
7060	採用權益法之關聯企業及合資損益之份額（附註四及十二）	504	-	( 7,410)	( 1)
7000	營業外收入及支出合計	( 9,712)	( 1)	( 136,318)	( 9)

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代 碼		107年度		106年度	
		金 額	%	金 額	%
7900	繼續營業單位稅前淨損	(\$ 127,943)	( 7)	(\$ 358,613)	( 24)
7950	所得稅(費用)利益(附註四及二四)	( 8,079)	-	( 31,988)	( 2)
8200	本期淨損	( 136,022)	( 7)	( 390,601)	( 26)
	其他綜合損益(附註二一)				
	不重分類至損益之項目				
8341	換算表達貨幣之兌換差額	11,202	1	( 5,680)	-
	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額	772	-	( 6,339)	( 1)
8300	本期其他綜合損益(稅後淨額)	11,974	1	( 12,019)	( 1)
8500	本期綜合損益總額	(\$ 124,048)	( 6)	(\$ 402,620)	( 27)
	淨利歸屬於：				
8610	本公司業主	(\$ 135,372)	( 7)	(\$ 390,601)	( 26)
8620	非控制權益	( 650)	-	-	-
8600		(\$ 136,022)	( 7)	(\$ 390,601)	( 26)
	綜合損益總額歸屬於：				
8710	本公司業主	(\$ 123,398)	( 6)	(\$ 402,620)	( 27)
8720	非控制權益	( 650)	-	-	-
8700		(\$ 124,048)	( 6)	(\$ 402,620)	( 27)
	每股虧損(附註二五)				
	來自繼續營業單位				
9710	基 本	(\$ 1.81)		(\$ 5.54)	
9810	稀 釋	(\$ 1.81)		(\$ 5.54)	

後附之附註係本合併財務報告之一部分。

董事長：林永車

經理人：林永車

會計主管：郭明仁



捷必勝控股及其子公司

民國 107 年及至 12 月 31 日

單位：新台幣仟元

代碼	歸屬於本公司之權益		主權之項目		非控制權益		權益總額
	股數 (仟股)	資本公積	其他權益項目	歸屬於母公司	非控制權益	權益總額	
A1	67,995	\$ 679,950	\$ 1,170,145	(\$ 96,920)	\$ 1,664,772	\$ -	\$ 1,664,772
C11	-	-	( 88,403)	-	-	-	-
C15	-	-	( 13,599)	-	( 13,599)	-	( 13,599)
D1	-	-	-	-	( 390,601)	-	( 390,601)
D3	-	-	-	( 12,019)	( 12,019)	-	( 12,019)
D5	-	-	-	( 12,019)	( 402,620)	-	( 402,620)
E1	5,000	50,000	39,650	-	89,650	-	89,650
Z1	72,995	729,950	1,107,793	( 108,939)	1,338,203	-	1,338,203
C11	-	-	( 390,601)	-	-	-	-
D1	-	-	-	-	( 135,372)	( 650)	( 136,022)
D3	-	-	-	11,974	11,974	-	11,974
D5	-	-	-	11,974	( 123,398)	( 650)	( 124,048)
E1	3,000	30,000	14,100	-	44,100	-	44,100
O1	-	-	-	-	-	43,329	43,329
Z1	75,995	\$ 759,950	\$ 731,292	(\$ 96,965)	\$ 1,258,905	\$ 42,679	\$ 1,301,584

後附之附註係本報財務報告之一部分。

經理人：林永車

會計主管：郭明仁

董事長：林永車

## 捷必勝控股股份有限公司及子公司

## 合併資產負債表

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		107年度	106年度
	營業活動之現金流量		
A10000	本期稅前淨損	(\$ 127,943)	(\$ 358,613)
A20010	收益費損項目		
A20100	折舊費用	532,614	551,974
A20300	預期信用減損損失	96,913	-
A20300	呆帳費用提列數	-	33,703
A20400	透過損益按公允價值衡量金融 資產及負債之淨損失	265	78
A22300	採用權益法認列之關聯企業及 合資損益之份額	( 504)	7,410
A20900	財務成本	74,256	78,107
A21200	利息收入	( 22)	( 109)
A22500	處分不動產、廠房及設備（回 升利益）損失	( 1,814)	1,032
A22900	不動產、廠房及設備減損（回 升利益）損失	( 592)	61,608
A23000	處分待出售非流動資產利益	( 47,223)	-
A23700	存貨跌價及呆滯損失（回升利 益）	3,564	( 78)
A24100	未實現外幣兌換損失（利益）	750	( 3,276)
A29900	預付租金款項攤銷	1,203	1,610
A24000	與關聯企業之已實現銷貨利益	( 970)	( 961)
A30000	營業資產及負債之淨變動數		
A31110	持有供交易之金融資產	-	56
A31130	應收票據	( 2,384)	1,513
A31150	應收帳款	( 164,114)	( 8,227)
A31160	應收帳款－關係人	( 12,466)	7,960
A31180	其他應收款	( 5,282)	( 4,194)
A31190	其他應收款－關係人	682	( 409)
A31200	存貨	( 580,717)	( 144,621)
A31230	預付款項	( 5,955)	28,088
A32110	持有供交易之金融負債	( 2)	( 590)
A32150	應付帳款	272,296	( 25,943)
A32160	應付帳款－關係人	( 7,144)	( 2,464)

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代 碼		107年度	106年度
A32180	其他應付款	\$ 9,093	(\$ 6,917)
A32190	其他應付款—關係人	( 7,925)	15,182
A32210	預收款項	( 22,477)	( 3,890)
A32125	合約負債	( 9,778)	-
A32230	其他流動負債	( 2,569)	865
A32990	其他非流動負債	<u>3,939</u>	<u>-</u>
A33000	營運產生之現金	( 4,306)	228,894
A33100	收取之利息	22	109
A33300	支付之利息	( 73,122)	( 78,744)
A33500	支付之所得稅	( <u>6,412</u> )	( <u>14,241</u> )
AAAA	營業活動之淨現金流(出)入	( <u>83,818</u> )	<u>136,018</u>
投資活動之現金流量			
B02600	處分待出售非流動資產價款	135,799	-
B02700	取得不動產、廠房及設備	( 20,267)	( 16,227)
B02800	處分不動產、廠房及設備	6,563	1,455
B03700	存出保證金(增加)減少	( 7,724)	306
B06500	其他金融資產減少	<u>4,011</u>	<u>5,020</u>
BBBB	投資活動之淨現金流入(出)	<u>118,382</u>	( <u>9,446</u> )
籌資活動之現金流量			
C00200	短期借款增加(減少)	92,620	( 189,711)
C01700	償還長期借款	( 123,981)	( 24,779)
C03100	存入保證金(減少)增加	( 227)	4,247
C03900	應付租賃款減少	( 1,109)	-
C04500	發放現金股利	-	( 13,599)
C04600	現金增資	44,100	89,650
C05800	非控制權益變動	<u>43,329</u>	<u>-</u>
CCCC	籌資活動之淨現金流入(出)	<u>54,732</u>	( <u>134,192</u> )
DDDD	匯率變動對現金及約當現金之影響	( <u>5,716</u> )	( <u>97,160</u> )
EEEE	本期現金及約當現金淨增加(減少)	83,580	( 104,780)
E00100	期初現金及約當現金餘額	<u>91,100</u>	<u>195,880</u>
E00200	期末現金及約當現金餘額	<u>\$ 174,680</u>	<u>\$ 91,100</u>

後附之附註係本合併財務報告之一部分。

董事長：林永車

經理人：林永車

會計主管：郭明仁

【附件四】

  
捷必勝控股股份有限公司  
2018 年度虧損撥補表

	單位：新台幣元
期初未分配盈餘	0
本期淨損	(135,371,713)
	<hr/>
本期待彌補虧損	(135,371,713)
彌補項目	
資本公積	135,371,713
	<hr/>
期末未分配盈餘	0
	<hr/>


負責人：



經理人：



會計主管：



【附件五】董事(含獨立董事)候選人名單

身分別	被提名人姓名	學經歷	現職	持有股數
獨立董事候選人	劉明鎮	新加坡國立大學商業管理學碩士 Cosmosteel Holdings Pte Ltd 主席 新加坡上市公司 China Yongsheng Limited 之獨立董事。 南洋居民委員會主席	1. AA Vehicle Inspection Centre Pte Ltd 之董事 2. Agropak Engineering (S) Pte Ltd 之董事 3. Executive director of Assimilated Technologies (S) Pte Ltd 4. Autoswift Recovery Pte Ltd 之董事 5. Cosmosteel Holdings Limited 之獨立董事 6. Lian Beng Group Ltd 之獨立董事 7. SMF Centre For Corporate Learning Pte Ltd 之董事 8. Fuji Offset Plates Manufacturing Ltd 之董事 9. Singapore Innovation And Productivity Institute Pte. Ltd. 之董事	0
獨立董事候選人	陳中成	台灣大學理學院學士畢業 大同大學事業經營所碩士畢業 永光化學工業董事及副總經理 永輝啓佳聯合會計師事務所所長 詩肯股份有限公司之獨立董事 連宇股份有限公司監察人	永輝啓佳聯合會計師事務所所長 詩肯股份有限公司之獨立董事 連宇股份有限公司監察人 法德生技藥品股份有限公司 監察人	0
獨立董事候選人	陳錦烽	美國威斯康辛大學會計博士 國立政治大學商學院會計學系專任副教授 漢通創業投資股份有限公司董事	實踐大學管理學院國際企業英語學位學程副教授兼系主任 漢通創業投資股份有限公司董事 兆豐國際商業銀行股份有限公司監察人	0
董事候選人	林永車	新加坡劍橋 GCE "O" 等級 創立 JP Nelson	捷必勝控股股份有限公司董事長兼總經理	33,409,000
董事候選人	謝燕玉	英國布萊佛德大學商學管理學士 諾丁漢大學商業管理碩士	捷必勝控股股份有限公司董事及行政管理處主管	6,717,245
董事候選人	林福勤	詩肯股份有限公司董事長 新加坡商夏威夷家具私人有限公司董事長 聖約瑟中學	詩肯股份有限公司董事長 新加坡商夏威夷家具私人有限公司董事長 怡家國際投資股份有限公司董事長 紅木集團有限公司董事	304,335
董事候選人	Kanamoto Co., Ltd. 代表人: 金本寬中	慶應義塾大學 President and Chief Executive (Corporate Officer), Kanamoto Co., Ltd.	Chairman of the Board and Representative Director, Kanamoto Co., Ltd. Chairman, Kanamoto (China) Investment Co., Ltd.	11,300,000

【附件六】

**JP NELSON HOLDINGS**  
**公司章程修訂前後條文對照表（英文原文）**

Proposal for the Amendment	Original Article	Reason for Amendments
<b>MEMORANDUM OF ASSOCIATION OF JP NELSON HOLDINGS</b> 第十一次修訂及重述章程大綱 修正前後條文對照表		
3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law ( <u>Revised</u> ) or any other laws of the Cayman Islands.	3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law ( <u>2013 Revision</u> ) or any other laws of the Cayman Islands.	This Article is amended to reflect the version of the Companies Law.
<b>ARTICLES OF ASSOCIATION OF JP NELSON HOLDINGS</b> 第十一次修訂及重述章程 修正前後條文對照表		
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:  <b>Statute</b> means the Companies Law ( <u>Revised</u> ) of the Cayman Islands and every modification, re-enactment or revision thereof for the time being in force.	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:  <b>Statute</b> means the Companies Law ( <u>2013 Revision</u> ) of the Cayman Islands and every modification, re-enactment or revision thereof for the time being in force.	This Article is amended to reflect the version of the Companies Law.
2.6 The <u>pre-emptive right of employees under Article 2.3 and</u> the pre-emptive right of Members under Article 2.4 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes: (a) in connection with a Merger, or pursuant to any reorganization of the Company; (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof; (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hererof; (d) in connection with meeting the Company's obligations under convertible bonds or corporate	2.6 The pre-emptive right of Members under Article 2.4 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes: (a) in connection with a Merger, or pursuant to any reorganization of the Company; (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof; (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hererof; (d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (e) in connection with meeting the	This Article is amended to clarify that the employees do not have pre-emptive right in each situation listed in this Article.

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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;</p> <p>(f) <u>in connection with the issue of shares in accordance with Article 35.3;</u> or</p> <p>(g) in connection with Private Placement.</p>	<p>Company's obligations under Preferred Shares vested with rights to acquire Shares; or</p> <p>(f) in connection with Private Placement.</p>	
<p>2.7 The Company shall not issue any unpaid shares or partly paid shares.</p>	<p>2.7 The Company shall not issue any unpaid shares or partly paid-up shares.</p>	<p>Wording is slightly amended.</p>
<p><u>15.6 Any one or more Member(s) may summon an extraordinary general meeting, provided that such Member or Members shall hold more than fifty per cent. of the total issued Shares of the Company for a continuous period of no less than three months. The number of the Shares held by a Member and the period during which a Member holds such Shares, shall be calculated and determined based on the Register of Members as of the first day of the period that the Register of Members shall be closed for transfers.</u></p>		<p>This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>
<p><u>15.7 If the Board does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, the Independent Director may convene a general meeting when he/she in his/her absolute discretion deems necessary.</u></p>		<p>This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</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><u>(c) capital deduction;</u></p> <p><u>(d) application to terminate the public offering of the Shares;</u></p> <p>(e) (i) dissolution, Merger or spin-off, (ii) entering into,</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,</p>	<p>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>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>(f) 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>(g) distribution of the whole or part of the surplus profit of the Company in the form of new Shares;</p> <p>(h) distribution of Capital Reserve in the form of new Shares or cash; and</p> <p>(i) Private Placement of any equity-type securities issued by the Company.</p> <p><u>The major content of the above matters can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.</u></p>	<p>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 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) distribution of Capital Reserve in the form of new Shares or cash; and</p> <p>(g) Private Placement of any equity-type securities issued by the Company.</p>	
<p>16.8 The Board shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Company's Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the</p>	<p>16.8 The Board shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Company's Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the</p>	<p>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>inspection, access to inspect, review or make copies of the foregoing documents. <u>If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.</u></p>	<p>inspection, access to inspect, review or make copies of the foregoing documents.</p>	
<p>16.12 <u>If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles, the Applicable Public Company Rules, the Statute or such other rules or legislation applicable to the Company, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.</u></p>		<p>This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>
<p>17.6 <u>Member(s) holding 1% or more of the total outstanding Shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing or any electronic means designated by the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by the Applicable Public Company Rules, the Statute or such other rules or legislation applicable to the Company specifying the place and a period of not less than ten days for Members to submit proposals. The Board shall include the proposal in the agenda of the annual general meeting unless (a) the proposing Member(s) holds less than one per cent of the Company's total</u></p>	<p>17.6 <u>Member(s) holding 1% or more of the total outstanding Shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing a matter for discussion at an annual general meeting. Proposals shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).</u></p>	<p>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p><u>issued shares, (b) the matter of such proposal may not be resolved by a general meeting or the proposal exceeds 300 Chinese words; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company outside the period fixed and announced by the Company for accepting Member(s)' proposal(s). If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibilities, the Board may accept such proposal to be discussed in general meeting.</u></p>		
<p>26.1 The office of a Director shall be vacated if:</p> <ul style="list-style-type: none"> <li>(a) the Director is removed from office pursuant to the Articles;</li> <li>(b) the Director gives notice in writing to the Company that he resigns the office of Director;</li> <li>(c) the Director dies;</li> <li>(d) <u>the Director has been adjudicated bankrupt or the court has declared a liquidation process in connection with the Director, and such Director has not been reinstated to his rights and privileges;</u></li> <li>(e) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to the applicable laws;</li> <li>(f) <u>the Director has been adjudicated of the assistantship (as defined under the Taiwan Civil Code) or similar declaration and such assistantship/declaration has not been revoked yet;</u></li> <li>(g) <u>the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and</u></li> </ul>	<p>26.1 The office of a Director shall be vacated if:</p> <ul style="list-style-type: none"> <li>(a) the Director is removed from office pursuant to the Articles;</li> <li>(b) the Director gives notice in writing to the Company that he resigns the office of Director;</li> <li>(c) the Director dies, <u>becomes bankrupt or makes any arrangement or composition with his creditors generally;</u></li> <li>(d) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to the applicable laws;</li> <li>(e) <u>having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of such sentence is less than five years;</u></li> <li>(f) <u>having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment of a term of one year or more, and the time elapsed after he has</u></li> </ul>	<p>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>

Proposal for the Amendment	Original Article	Reason for Amendments
<p>subsequently adjudicated guilty by a final judgment, and <u>(A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than five years, or (D) was pardoned for less than five years;</u></p> <p>(h) <u>the Director has committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment of a term of one year or more by a final judgement, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;</u></p> <p>(i) <u>the Director has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act during the time of his public service, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;</u></p> <p>(j) <u>having been dishonoured for use of negotiable instruments, and the term of such sanction has not yet expired;</u></p> <p>(k) <u>the Director is automatically removed in accordance with Article 26.2; or</u></p> <p>(l) <u>the Director ceases to be a Director in accordance with Article 26.3.</u></p> <p>In the event that any of the foregoing events described in clauses (d), (e), (f), (g), (h) and</p>	<p><u>served the full term of such sentence is less than two years;</u></p> <p>(g) <u>having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is for less than two years;</u></p> <p>(h) <u>having been dishonoured for use of negotiable instruments, and the term of such sanction has not yet expired;</u></p> <p>(i) <u>the Director is automatically removed in accordance with Article 26.2; or</u></p> <p>(j) <u>the Director ceases to be a Director in accordance with Article 26.3.</u></p> <p>In the event that any of the foregoing events described in clauses (c), (d), (e), (f), (g) and (h) has occurred to a candidate for election of Director, such person shall be disqualified from being elected as a Director.</p>	

Proposal for the Amendment	Original Article	Reason for Amendments
(j) has occurred to a candidate for election of Director, such person shall be disqualified from being elected as a Director.		
26.2 In case a Director ( <u>other than an Independent Director</u> ) has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he was elected, he shall, ipso facto, be removed automatically from the office of Director with immediate effect and no shareholders' approval shall be required.	26.2 In case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he was elected, he shall, ipso facto, be removed automatically from the office of Director with immediate effect and no shareholders' approval shall be required.	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.
26.3 If any Director ( <u>other than an Independent Director</u> ) has, after having been elected as a Director and before his inauguration of the office of Director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has, after having been elected as a Director, transferred more than one half of the Company's shares being held by him within the share transfer prohibition period prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease to be a Director and no shareholders' approval shall be required.	26.3 If any Director has, after having been elected as a Director and before his inauguration of the office of Director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has, after having been elected as a Director, transferred more than one half of the Company's shares being held by him within the share transfer prohibition period prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease to be a Director and no shareholders' approval shall be required.	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.
28.8 Notwithstanding anything to the contrary contained in this Article 28, a Director who has a personal interest in the matter under discussion at a meeting of the Board, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors	28.8 Notwithstanding anything to the contrary contained in this Article 28, a Director who has a personal interest in the matter under discussion at a meeting of the Board, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.

Proposal for the Amendment	Original Article	Reason for Amendments
<p>present at the meeting of the Board. <u>Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</u></p>	<p>present at the meeting of the Board.</p>	
<p><b>45 Derivative Action</b>  To the extent permitted under the laws of the Cayman Islands, Members continuously holding <u>1%</u> or more of the total issued Shares of the Company for <u>six months</u> or longer may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.</p>	<p><b>45 Derivative Action</b>  To the extent permitted under the laws of the Cayman Islands, Members continuously holding <u>3%</u> or more of the total issued Shares of the Company for <u>a year</u> or longer may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.</p>	<p>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>
<p><b>47 Shareholder Protection Mechanism</b>  <u>If the Company proposes to undertake:</u>  (a) <u>a merger or consolidation which will result in the Company being dissolved;</u>  (b) <u>a sale, transfer or assignment of all of the Company's assets and businesses to another entity;</u>  (c) <u>a share swap; or</u>  (d) <u>a demerger (spin off), which would result in the termination of the Company's listing on the GTSM, and where the shares of (in the case of (a) above) the surviving entity, (in the case of (b) above) the transferee, (in the case of (c) above) the entity whose shares has been allotted or who pays cash or uses its assets as the consideration in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company are not listed on the GTSM or the Taiwan Stock</u></p>		<p>This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on March 19, 2018.</p>

<b>Proposal for the Amendment</b>	<b>Original Article</b>	<b>Reason for Amendments</b>
<p><u>Exchange Corporation, then in addition to any requirements to be satisfied under the Statute, such action shall be first approved at a general meeting by a resolution passed by Members holding two-thirds or more of the total number of issued and voting shares of the Company.</u></p>		
<p><b>48 <u>Social Responsibilities</u></b>  <u>When the Company conducts the business, the Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities.</u></p>		<p>This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taipei Exchange on December 7, 2018.</p>

## 公司章程修訂前後條文對照表（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
<b>JP NELSON HOLDINGS</b> 第十一次修訂及重述章程大綱 修正前後條文對照表		
3. 公司設立之目的未受限制，公司有權實行未受公司法（修訂版）或任何其他蓋曼群島法律所禁止之任何目的。	3. 公司設立之目的未受限制，公司有權實行未受公司法（ <u>2013</u> 年修訂版）或任何其他蓋曼群島法律所禁止之任何目的。	修正本條文以反映開曼群島公司法之版本。
<b>JP NELSON HOLDINGS</b> 第十一次修訂及重述章程 修正前後條文對照表		
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： <b>蓋曼公司法</b> 指蓋曼群島之公司法（修訂版）及所有對現行法之修正、重新制定或修訂。	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： <b>蓋曼公司法</b> 指蓋曼群島之公司法（ <u>2013</u> 年修訂版）及所有對現行法之修正、重新制定或修訂。	修正本定義以反映開曼群島公司法之版本。
2.6 本章程第 2.3 條規定之員工優先認股權及本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之： (a) 公司合併，或為組織重組； (b) 公司為履行認股權憑證及/或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者； (c) 公司依本章程第 2.5 條規定發行限制型股票； (d) 公司為履行可轉換公司債或附認股權公司債下之義務； (e) 公司為履行附認股權特別股下之義務； <u>(f) 公司依本章程第 35.3 條規定發行股票；或</u> (g) 公司進行私募時。	2.6 本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之： (a) 公司合併，或為組織重組； (b) 公司為履行認股權憑證及/或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者； (c) 公司依本章程第 2.5 條規定發行限制型股票； (d) 公司為履行可轉換公司債或附認股權公司債下之義務； (e) 公司為履行附認股權特別股下之義務；或 (f) 公司進行私募時。	修訂本條文以澄清在本條所列之發行新股情形下，員工並無優先認股權

修訂後條文	原條文	修訂說明
2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。	2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。	英文版章程微調文字，惟不影響中文翻譯。
15.6 <u>股東得自行召集股東臨時會，惟該等股東應至少繼續三個月以上，持有公司已發行股份總數過半數。股東持有股份數額及持有股份期間之計算及決定，應以暫停辦理股份轉讓登載於股東名冊的期間之首日定之。</u>		依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。
15.7 <u>如董事會不召開或無法召開股東會(包括股東常會)，或係為公司之利益時，獨立董事得於必要時召開股東會。</u>		依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。
16.7 下列事項，應載明於股東會召集通知並說明其主要內容，不得以臨時動議提出： (a)選任或解任董事； (b)變更章程； <u>(c)減資；</u> <u>(d)申請停止公司股份公開發行；</u> (e)(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； (f)解除董事所為之與公司業務範圍相同行為之競業禁止；	16.7 下列事項，應載明於股東會召集通知並說明其主要內容，不得以臨時動議提出： (a)選任或解任董事； (b)變更章程； (c)(i)公司解散、合併或分割； (ii) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；(iii)讓與公司全部或主要部分營業或財產；或 (iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者； (d)解除董事所為之與公司業務範圍相同行為之競業禁止； (e)以發行新股之方式分派公司全部或部分盈餘 (f)以發行新股或現金之方	依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。

修訂後條文	原條文	修訂說明
<p>(g)以發行新股之方式分派公司全部或部分盈餘</p> <p>(h)以發行新股或現金之方式，分派資本公積；及</p> <p>(i)公司私募發行具股權性質之有價證券。</p> <p><u>上開事項之主要內容得公告於證券主管機關或公司指定之網站，並應將該網站之網址載明於股東會召集通知。</u></p>	<p>式，分派資本公積；及</p> <p>(g)公司私募發行具股權性質之有價證券。</p>	
<p>16.8 董事會應在公司之註冊處所（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程、股東會議事錄、財務報表、股東名冊以及公司發行之公司債存根簿。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱、抄錄或複製前述文件。<u>如相關文件係由公司之股務代理機構保管時，於股東請求時，公司應命股務代理機構將股東所請求之文件提供予該股東。</u></p>	<p>16.8 董事會應在公司之註冊處所（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程、股東會議事錄、財務報表、股東名冊以及公司發行之公司債存根簿。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或抄錄前述文件。</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>
<p>16.12 <u>如股東會係為董事會或其他召集權人依據本章程、公開發行公司規則、蓋曼群島公司法或其他適用於公司之規則或法令召集時，董事會或該召集權人得請求公司或股務代理機構提供股東名簿。於經請求時，公司應（並應命本公司之股務代理機構）提供股東名冊。</u></p>		<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。</p>
<p>17.6 於相關之股東名冊停止過戶期間前持有已發行股份總數百分之一以上股份之股東，得以書面或公司所指定之任</p>	<p>17.6 於相關之股東名冊停止過戶期間前持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正</p>

修訂後條文	原條文	修訂說明
<p><u>何電子方式向公司提出一項股東常會議案。公司應依公開發行公司規則、蓋曼群島公司法或其他適用於公司之規則或法令所許可之方式與時間辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。董事會除有下列情形之一者外，應將該等提案列入股東常會議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議或議案文字超過三百個中文字者；(c)該提案股東提案超過一項者；或(d)該提案於公告受理期間截止日後提出者。如股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u></p>	<p><u>東常會議案。下列提案均不列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者；或(d)該提案於公告受理期間外提出者。</u></p>	<p>後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>
<p>26.1 董事如有下列情事之一者，應被解任：</p> <p>(a)依本章程被解任；</p> <p>(b)以書面通知公司辭任董事；</p> <p>(c)死亡；</p> <p><u>(d)受破產之宣告，或法院宣告進入清算程序，尚未復權者；</u></p> <p>(e)經相關管轄法院或官員裁決其依所適用之法令為無行為能力或僅有限制行為能力；</p> <p><u>(f)受輔助宣告（依中華民國法定義）或相似之宣告，且該宣告尚未撤銷；</u></p> <p>(g)曾犯中華民國法規禁止之組織犯罪，經有罪判決確</p>	<p>26.1 董事如有下列情事之一者，應被解任：</p> <p>(a)依本章程被解任；</p> <p>(b)以書面通知公司辭任董事；</p> <p>(c)死亡、<u>破產或與全體債權人為協議或和解；</u></p> <p><u>(d)經相關管轄法院或官員裁決其依所適用之法令為無行為能力或僅有限制行為能力；</u></p> <p>(e)曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年；</p> <p>(f)曾犯詐欺、背信或侵占經受有期徒刑一年以上<u>宣告</u>，服刑期滿尚未逾二年；</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>

修訂後條文	原條文	修訂說明
<p>定，且(A)尚未執行、(B)尚未執行完畢、(C)服刑完畢或緩刑期滿尚未逾五年，或(D)赦免後未逾五年；</p> <p>(h)曾犯詐欺、背信或侵占經受有期徒刑一年以上判決確定，且(A)尚未執行、(B)尚未執行完畢、(C)服刑完畢或緩刑期滿尚未逾二年，或(D)赦免後未逾二年；</p> <p>(i)曾服公務犯貪污治罪條例之罪，經有罪判決確定，且(A)尚未執行、(B)尚未執行完畢、(C)服刑完畢或緩刑期滿尚未逾二年，或(D)赦免後未逾二年；</p> <p>(j)曾因使用票據而遭退票尚未期滿者；</p> <p>(k)依本章程第26.2條自動解任；或</p> <p>(l)依本章程第26.3條喪失為董事。</p> <p>如董事候選人有前項第(d)、(e)、(f)、(g)、(h)及(i)款情事之一者，該董事候選人應被取消董事候選人之資格。</p>	<p>(g)曾服公務虧空公款，經有罪判決確定，服刑期滿尚未逾二年；</p> <p>(h)曾因使用票據而遭退票尚未期滿者；</p> <p>(i)依本章程第26.2條自動解任；或</p> <p>(j)依本章程第26.3條喪失為董事。</p> <p>如董事候選人有前項第(c)、(d)、(e)、(f)、(g)及(h)款情事之一者，該董事候選人應被取消董事候選人之資格。</p>	
<p>26.2 如董事(獨立董事除外)在任期中，轉讓超過其選任當時所持有之公司股份數額二分之一時，則該董事即自動解任並立即生效，且無須經股東同意。</p>	<p>26.2 如董事在任期中，轉讓超過其選任當時所持有之公司股份數額二分之一時，則該董事即自動解任並立即生效，且無須經股東同意。</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於2018年12月7日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>

修訂後條文	原條文	修訂說明
<p>26.3 如董事(獨立董事除外)於當選後，於其就任前，轉讓超過選任當時所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。如董事於當選後，於依公開發行公司規則規定之股東會召開前之股票停止過戶期間內，轉讓超過所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。</p>	<p>26.3 如董事於當選後，於其就任前，轉讓超過選任當時所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。如董事於當選後，於依公開發行公司規則規定之股東會召開前之股票停止過戶期間內，轉讓超過所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>
<p>28.8 縱本章程第 28 條有相反規定，董事就其有利害關係之董事會議案，如該利害關係與公司利益相衝突致有害於公司利益之虞者，不得行使表決權或代理其他董事行使表決權。前述不得行使投票權之董事，不算入已出席董事之表決權數。<u>董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</u></p>	<p>28.8 縱本章程第 28 條有相反規定，董事就其有利害關係之董事會議案，如該利害關係與公司利益相衝突致有害於公司利益之虞者，不得行使表決權或代理其他董事行使表決權。前述不得行使投票權之董事，不算入已出席董事之表決權數。</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>
<p><b>45 衍生訴訟</b> 在蓋曼法令允許範圍內，繼續<u>六個月</u>以上持有公司已發行股份總數百分之一以上之股東，得為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院。</p>	<p><b>45 衍生訴訟</b> 在蓋曼法令允許範圍內，繼續<u>一</u>年以上持有公司已發行股份總數百分之<u>三</u>以上之股東，得為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院。</p>	<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>
<p><b>47 股東保護機制</b> <u>如公司有意進行下列任一交易：</u> <u>(a) 合併（公司於合併後消滅）；</u> <u>(b) 出售、讓與或轉讓公司全部</u></p>		<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 3 月 19 日公布之修正後</p>

修訂後條文	原條文	修訂說明
<p><u>之財產或營業予其他公司；</u>  <u>(c)股份轉換；或</u>  <u>(d)分割，</u>  <u>而導致公司終止上櫃，且於下列</u>  <u>公司的股份非於中華民國上市</u>  <u>櫃者：(i) 上述 (a) 情況下的</u>  <u>存續公司、(ii) 上述 (b) 情況</u>  <u>下的受讓公司、(iii) 上述 (c)</u>  <u>情況下其股份已被劃撥作為交</u>  <u>換公司股份或其以現金或其他</u>  <u>財產交換公司股份的他公司，及</u>  <u>(iv) 上述 (d) 情況下的既存</u>  <u>或新設之公司，除蓋曼群島公司</u>  <u>法另有規定外，該等交易應經公</u>  <u>司已發行股份總數三分之二以</u>  <u>上股東之同意行之。</u></p>		<p>「外國發行人註冊地股東權益保護事項檢查表」，新增本條。</p>
<p><b>48 社會責任</b>  <u>公司經營業務，應遵守法令及商</u>  <u>業倫理規範，並得採行增進公共</u>  <u>利益之行為，以善盡公司之社會</u>  <u>責任。</u></p>		<p>依據財團法人中華民國證券櫃檯買賣中心於 2018 年 12 月 7 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。</p>

**【修訂後之公司章程大綱及公司章程】**

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

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

**OF**

**JP NELSON HOLDINGS**  
(adopted by a Special Resolution passed on [-], 2019)

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

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

(adopted by a Special Resolution passed on [-], 2019)

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

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

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

(adopted by a Special Resolution passed on [-], 2019)

**1 Interpretation**

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

<b>“Applicable Public Company Rules”</b>	means the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC, and the rules and regulations promulgated by the GTSM, as amended from time to time) affecting public companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company.
<b>“Articles”</b>	means these articles of association of the Company.
<b>“Audit Committee”</b>	means a committee of the Board, which shall comprise solely of Independent Directors.
<b>“Board”</b>	means the board of directors appointed or elected pursuant to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles.
<b>“Capital Redemption Reserve”</b>	means the reserve established by the Company for the purpose of section 37(4) of the Statute which shall comprise of, inter alia, (i) where Shares are redeemed or purchased wholly out of the Company's profits, the amounts by which the Company's issued share capital is diminished in accordance with section 37(3)(g) of the Statute on cancellation of the Shares redeemed or purchased; (ii) where Shares are redeemed or purchased wholly or partly out of the proceeds of a fresh issue and the aggregate amount of those proceeds is less than the aggregate nominal value of the Shares redeemed or purchased, the amount of such difference, unless section 37(4)(c) of the Statute applies; (iii) where Shares are redeemed or purchased out of capital and the capital payment for Shares redeemed or purchased and cancelled is less than their nominal amount, the amount of such difference, subject to section 37(5)(f) of the Statute; subject to any reduction in accordance with section

	37(5)(e) of the Statute and other provisions of the Statute.
<b>“Capital Reserve”</b>	means the premium paid on the issuance of any Share and income from endowments received by the Company.
<b>“Chairman”</b>	means the Director elected amongst all the Directors as the chairman of the Board.
<b>“Company”</b>	means the above named company.
<b>“Directors”</b>	means the directors for the time being of the Company and shall include any and all Independent Director(s).
<b>“Dividend”</b>	means any dividend resolved to be paid on Shares pursuant to the Articles.
<b>“Electronic Record”</b>	has the same meaning as in the Electronic Transactions Law.
<b>“Electronic Transactions Law”</b>	means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
<b>“FSC”</b>	means the Financial Supervisory Commission of the ROC.
<b>“Gross Negligence”</b>	in relation to a person means a standard of conduct beyond negligence whereby a person acts with reckless disregard for the consequences of his action or inaction.
<b>“GTSM”</b>	means the Taipei Exchange.
<b>“Independent Directors”</b>	means the Directors who are elected as “Independent Directors” for the purpose of the Applicable Public Company Rules.
<b>“Market Observation Post System”</b>	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation.
<b>“Member”</b>	has the same meaning as in the Statute.
<b>“Memorandum”</b>	means the memorandum of association of the Company.
<b>“Merger”</b>	means a transaction whereby: <p>(a) (i) all of the companies participating in such transaction are combined into a new company, which new company generally assumes all rights and obligations of the combined companies; or (ii) all of the companies participating in such transaction are merged into one of such companies as the surviving company, and the surviving company generally assumes all rights and obligations of the merged companies, and in each case the consideration for the transaction being the shares of the surviving or consolidated company or any other company, cash or other assets; or</p> <p>(b) other forms of mergers and acquisitions which fall within the</p>

	definition of “merger and/or consolidation” under the Applicable Public Company Rules.
<b>“Ordinary Resolution”</b>	means a resolution passed by a simple majority of the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting. In computing the majority when a poll is demanded regard shall be had to the number of votes to which each Member is entitled by the Articles.
<b>“Preferred Shares”</b>	has the meaning given thereto in Article 3.
<b>“Private Placement”</b>	means, after the Shares are listed on the GTSM, obtaining subscription for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors in the ROC as prescribed under the Applicable Public Company Rules and permitted by the competent securities authority in the ROC, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under Articles 2.5, 2.8 and 2.10 hereof;
<b>“Register of Members”</b>	means the register of members maintained in accordance with the Statute.
<b>“Registered Office”</b>	means the registered office for the time being of the Company.
<b>“Restricted Shares”</b>	has the meaning given thereto in Article 2.5;
<b>“ROC”</b>	means Taiwan, the Republic of China.
<b>“Seal”</b>	means the common seal of the Company and includes every duplicate seal.
<b>“Share”</b>	means a share in the Company.
<b>“Special Resolution”</b>	subject to the Statute, means a resolution passed by a majority of at least two-thirds of the votes cast by such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given.
<b>“Statute”</b>	means the Companies Law (Revised) of the Cayman Islands and every modification, re-enactment or revision thereof for the time being in force.

<b>“Subsidiary”</b>	means, with respect to any company, (i) the entity, more than one half of whose total number of the outstanding voting shares or the total amount of the capital stock are directly or indirectly held by such company; (ii) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (iii) the entity, one half or more of whose executive shareholders or board directors are concurrently acting as the executive shareholders or board directors of such company; and (iv) the entity, one half or more of whose total number of outstanding voting shares or the total amount of the capital stock are held by the same shareholder(s) of such company.
<b>“Supermajority Resolution”</b>	means a resolution passed by a majority vote of the Members at a general meeting attended by Members who represent two-thirds or more of the total outstanding Shares or, if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares, but more than one half of the total outstanding Shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting.
<b>“TDCC”</b>	means the Taiwan Depository & Clearing Corporation.
<b>“Treasury Shares”</b>	has the meaning given thereto in Article 37.1.

1.2 In the Articles:

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

- (i) headings are inserted for reference only and shall be ignored in construing the Articles;
- (j) Section 8 of the Electronic Transactions Law shall not apply; and
- (k) the term “holder” in relation to a Share means a person whose name is entered in the Register of Members as the holder of such Share.

## 2 Issue of Shares

- 2.1 Subject to the provisions, if any, in the Memorandum and these Articles and without prejudice to any rights attached to any existing Shares, the Board may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend or other distribution, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and may also (subject to the Statute and the Articles) vary such rights; provided that no Share shall be issued at a discount except in accordance with the Statute.
- 2.2 The issue of new Shares shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and shall at all times be subject to the sufficiency of the authorised share capital of the Company.
- 2.3 Where the Company increases its issued share capital by issuing new Shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new Shares to be issued, for public offering in the ROC, unless it is deemed as either unnecessary or inappropriate by the FSC or GTSM for the Company to conduct the aforementioned public offering. Any percentage higher than the aforementioned 10% as resolved by a general meeting for public offering in the ROC shall prevail. The Company may also reserve up to 15% of the total amount of such newly issued Shares for subscription by the employees of the Company and its Subsidiaries.
- 2.4 Unless otherwise resolved by the Members at a general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new Shares for cash consideration, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion in Article 2.3) issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members that if any Member fails to subscribe his pro rata portion of such remaining newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his pre-emptive right to subscribe such newly-issued Shares. In the event that the number of Shares held by a Member is insufficient for such Member to exercise the pre-emptive right to subscribe one newly-issued Share, Shares held by several Members may be calculated together for joint subscription of newly-issued Shares or for subscription of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such Shares into the public offering tranche or offer any un-subscribed new Shares to a specific person or persons according to the Applicable Public Company Rules.
- 2.5 Subject to the provisions of the Statute, the Company may issue new Shares with restricted rights (“**Restricted Shares**”) to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution; provided that Article 2.3 hereof shall not apply in respect of the issue of such Shares. For so long as the Shares are listed on the GTSM, the terms of issue of Restricted

Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.

- 2.6 The pre-emptive right of employees under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes:
- (a) in connection with a Merger, or pursuant to any reorganization of the Company;
  - (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof;
  - (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof;
  - (d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares;
  - (e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares;
  - (f) in connection with the issue of shares in accordance with Article 35.3; or
  - (g) in connection with Private Placement.
- 2.7 The Company shall not issue any unpaid Shares or partly paid Shares.
- 2.8 Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries.
- 2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.
- 2.10 The Company may enter into agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the Shares. The terms and conditions of such agreements shall be no less restrictive on relevant employee than the terms specified in the applicable incentive programme.
- 2.11 Share may not be issued in bearer form.

### **3 Preferred Shares**

- 3.1 Notwithstanding any provisions of these Articles, the Company may by Special Resolution create Shares of any class with preferred or other rights ("**Preferred Shares**"), the rights and obligations of which shall be set forth in these Articles.
- 3.2 The rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:

- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;
- (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
- (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
- (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
- (e) other matters concerning rights and obligations incidental to Preferred Shares.

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

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

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

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

#### **6 Certificates for Shares**

- 6.1 The Company shall issue Shares without printing share certificates for the Shares issued unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules. So long as the Shares are listed on the GTSM, notwithstanding anything contained in the Articles and subject always to the law of the Cayman Islands, the details regarding such issue of Shares shall be recorded by the TDCC in accordance with the Applicable Public Company Rules, and the Company shall recognize as a Member each person identified as a holder of a Share in the records provided by the TDCC to the Company and such records shall constitute the Register of Members. In the event that the Company shall issue certificates for Shares in accordance with

the Applicable Public Company Rules, share certificates representing Shares, if any, shall be in such form as the Board may determine. Share certificates shall be signed by one or more Directors or other person authorised by the Board. The Board may authorise certificates to be issued with the authorised signature(s) affixed by mechanical process. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles no new certificate shall be issued until the former certificate representing a like number of relevant Shares shall have been surrendered and cancelled.

- 6.2 In the event that the Company shall issue certificated shares, the Company shall not be bound to issue more than one certificate for Shares held jointly by more than one person and delivery of a certificate to one joint holder shall be a sufficient delivery to all of them.
- 6.3 If a share certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Board may prescribe, and (in the case of defacement or wearing out) upon delivery of the old certificate.
- 6.4 Every share certificate sent in accordance with the Articles will be sent at the risk of the Member or other person entitled to the certificate. The Company will not be responsible for any share certificate lost or delayed in the course of delivery.
- 6.5 In the event that the Company shall issue certificated shares, the Company shall deliver the share certificates to the subscribers within thirty days from the date such Shares may be issued pursuant to the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.

## **7 Transfer of Shares**

- 7.1 Subject to Article 2.1, Shares are transferable.
- 7.2 The instrument of transfer of any Share shall be in writing and shall be executed by or on behalf of the transferor (and if the Board so requires, signed by or on behalf of the transferee). The transferor shall be deemed to remain the holder of a Share until the name of the transferee is entered in the Register of Members.
- 7.3 Notwithstanding the foregoing, in the event that the Shares are listed on the GTSM, the transfer of such Shares may be effected through the book-entry system of the TDCC and pursuant to the Applicable Public Company Rules.

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

- 8.1 Subject to the provisions of the Statute, the Company may issue Shares that are to be redeemed or are liable to be redeemed at the option of the Member or the Company. The redemption of such Shares shall be effected in such manner as the Company may, by Special Resolution, determine before the issue of the Shares.
- 8.2 Subject to the provisions of the Statute and these Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own Shares (including any redeemable Shares and the Shares listed on the GTSM) on such terms and in such manner as the Directors may determine.

- 8.3 In the event that the Company proposes to purchase the Share listed on the GTSM pursuant to Article 8.2, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase the Shares listed on the GTSM for any reason.
- 8.4 The Company may make a payment in respect of the redemption or purchase of its own Shares in any manner permitted by the Statute, including out of capital.

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

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

## **10 Non Recognition of Trusts**

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

## **11 Transmission of Shares**

- 11.1 If a Member dies, the survivor or survivors (where he was a joint holder) or his legal personal representatives (where he was a sole holder), shall be the only persons recognised by the Company as having any title to his Shares. The estate of a deceased Member is not thereby released from any liability in respect of any Share, for which he was a joint or sole holder.
- 11.2 Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) may, upon such evidence being produced as may from time to time be required by the Board, elect, by a notice in writing sent by him to the Company, either to become the holder of such Share or to have some person nominated by him registered as the holder of such Share. If he elects to have another person registered as the holder of such Share, he shall sign an instrument of transfer of that Share to that person.
- 11.3 A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of a Member (or in any case other than by transfer) shall be entitled to the same Dividend, other distributions and other advantages to which he would be entitled if he were the

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

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

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

12.1 The Company may by Ordinary Resolution:

- (a) increase its share capital by such sum as the Ordinary Resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine;
- (b) consolidate and divide all or any of its share capital into Shares of larger amount than its existing Shares;
- (c) convert all or any of its paid-up Shares into stock, and reconvert that stock into paid-up Shares of any denomination; and
- (d) cancel any Shares that at the date of the passing of the Ordinary Resolution have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the Shares so cancelled.

12.2 All new Shares created in accordance with the provisions of the preceding Article shall be subject to the same provisions of the Articles with reference to the transfer, transmission and otherwise as the Shares in the original share capital.

12.3 Subject to the provisions of the Statute and the provisions of the Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:

- (a) change its name;
- (b) alter or add to the Articles;
- (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; and
- (d) reduce its share capital and any Capital Redemption Reserve.

12.4 Subject to the Statute and Article 12.5, the Company may from time to time by Supermajority Resolution:

- (a) effect any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 36 hereof;
- (b) effect any Merger (except for any Merger which falls within the definition of “merger and/or consolidation” under the Statute, which requires the approval of the Company by Special Resolution only), or spin-off of the Company;
- (c) enter into, amend, or terminate any contract for lease of the Company's business in whole, or for delegation of management of the Company's business to others, or for frequent joint operation with others;
- (d) transfer its business or assets, in whole or in any essential part; or
- (e) acquire or assume the whole business or assets of another person, which has a material effect on the Company's operation.

12.5 Subject to the Statute, the Company may be voluntarily wound up:

- (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
- (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.5(a) above.

12.6 Subject to the Statute, the Company may, by Special Resolution, issue securities by way of Private Placement within the territory of the ROC in accordance with Applicable Public Company Rules provided that, the ordinary corporate bonds to be issued through Private Placement by the Company in accordance with the Articles and the Applicable Public Company Rules may be offered in different tranches within one year of the date of the meeting of the Board approving such Private Placement.

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

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

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

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

### **14 Annual General Meetings**

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

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

## **15 Extraordinary General Meetings**

- 15.1 All general meetings other than annual general meetings shall be called extraordinary general meetings.
- 15.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or desirable, and they shall on a Member's requisition as defined in Article 15.3 forthwith proceed to convene an extraordinary general meeting of the Company.
- 15.3 A Member's requisition set forth in Article 15.2 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent of the total number of the outstanding Shares which as at that date have been held by such Members for at least one year.
- 15.4 The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.
- 15.5 If the Board does not within fifteen days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the GTSM for its prior approval.
- 15.6 Any one or more Member(s) may summon an extraordinary general meeting, provided that such Member or Members shall hold more than fifty per cent. of the total issued Shares of the Company for a continuous period of no less than three months. The number of the Shares held by a Member and the period of which a Member holds such Shares, shall be calculated and determined based on the Register of Members as of the first day of the period that the Register of Members shall be closed for transfers.
- 15.7 If the Board does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, the Independent Director may convene a general meeting when he/she in his/her absolute discretion deems necessary.

## **16 Notice of General Meetings**

- 16.1 At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat. The notice shall specify the place, the day and the hour of the meeting and the general nature of the business to be conducted at such meeting.
- 16.2 At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat. The notice shall specify the place, the date and time at which the meeting is to be held and the general nature of the business to be conducted at such meeting.
- 16.3 The Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.
- 16.4 A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in the Articles, be deemed to have been properly called if it is so agreed by all the Members entitled to attend an annual general meeting or an extraordinary general meeting (as the case may be).
- 16.5 Subject to Article 17.4, the accidental omission to give notice of a general meeting to, or the non receipt of notice of a general meeting by, any person entitled to receive such notice shall not invalidate the proceedings of that general meeting.
- 16.6 For so long as the Shares are listed on the GTSM, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the meetings, including but not limited to, election or discharge of Directors, in accordance with Articles 16.1 and 16.2 hereof, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Articles 16.1 and 16.2. The Board shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules.
- 16.7 The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion.
- (a) election or discharge of Directors;
  - (b) alteration of the Articles;
  - (c) capital deduction;
  - (d) application to terminate the public offering of the Shares;
  - (e) (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;

- (f) 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;
- (g) distribution of the whole or part of the surplus profit of the Company in the form of new Shares;
- (h) distribution of Capital Reserve in the form of new Shares or cash; and
- (i) Private Placement of any equity-type securities issued by the Company.

The major content of the above matters can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.

- 16.8 The Board shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Company's Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.
- 16.9 The Company shall make available all statements and records prepared by the Board and the report prepared by the Audit Committee, which will be submitted to the Members at the annual general meeting, at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.
- 16.10 The Board may postpone any general meeting called in accordance with the Articles and a notice of postponement shall be given to each Member before the time scheduled for such meeting. A notice of the adjourned meeting shall be given as in the case of an original meeting.
- 16.11 The Directors shall be entitled to receive notice of, attend and be heard at the general meeting.
- 16.12 If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles, the Applicable Public Company Rules, the Statute or such other rules or legislation applicable to the Company, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.

## **17 Proceedings at General Meetings**

- 17.1 No resolutions shall be adopted at any general meeting unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.
- 17.2 The Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members as required by the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall distribute copies of the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses, to each Member, provided that the Board may make a public announcement of the foregoing documents instead.
- 17.3 Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on poll. No resolution put to the vote shall be decided by a show of hands.
- 17.4 Nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.
- 17.5 Unless otherwise expressly required by the Statute, the Memorandum or the Articles, any matter which has been presented for resolutions, approval, confirmation or adoption by the Members at any general meeting may be passed by Ordinary Resolution.
- 17.6 Member(s) holding 1% or more of the total outstanding Shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing or any electronic means designated by the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by the Applicable Public Company Rules, the Statute or such other rules or legislation applicable to the Company specifying the place and a period of not less than ten days for Members to submit proposals. The Board shall include the proposal in the agenda of the annual general meeting unless (a) the proposing Member(s) holds less than one per cent of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting or the proposal exceeds 300 Chinese words; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company outside the period fixed and announced by the Company for accepting Member(s)' proposal(s). If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibilities, the Board may accept such proposal to be discussed in general meeting.
- 17.7 Unless otherwise agreed by a majority of those attending and entitled to vote thereat, the Chairman shall act as chairman at all general meetings at which such person is present. In his absence a chairman shall be appointed or elected by the Members present at the meeting and entitled to vote.
- 17.8 Unless otherwise provided in the Articles, if a quorum is not present at the time appointed for the general meeting, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been

postponed two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting as dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

## **18 Votes of Members**

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

manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the manner the previous voting decision under Article 18.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

## **19 Proxies**

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

## **20 Corporate Members**

- 20.1 Any corporation which is a Member may in accordance with its constitutional documents, or in the absence of such provision by resolution of its directors or other governing body, authorise such person as it thinks fit to act as its representative at any meeting of the Company or of any class of

Members, and the person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as the corporation could exercise if it were an individual Member.

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

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

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

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

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

22.1 Shares held:

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

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

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

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

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

## **23 Directors**

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

## **24 Powers of Directors**

- 24.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by a resolution of Members adopted in accordance with the Articles, the business of the

Company shall be managed by the Board which may exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Board which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of the Board at which a quorum is present may exercise all powers exercisable by the Board.

- 24.2 Subject to the Articles, the Board may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

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

- 25.1 The Members may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 25.2 below. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.
- 25.2 The election of Independent Directors and non-independent directors shall be held together and shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors (including the Independent Directors and non-independent directors) to be elected ("**Special Ballot Votes**"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director/Independent Director candidate or may be split for election amongst multiple Director/Independent Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the respective number of the Directors/Independent Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors/Independent Directors elected. The Company shall adopt a candidate nomination mechanism for the election of the Directors (including Independent Directors and non-independent Directors). Subject to the Statute, the nomination of Independent Directors and related announcement shall comply with the Applicable Public Company Rules.
- 25.3 If the number of Independent Directors is less than three persons due to the resignation or removal of any of the Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty days, an extraordinary general meeting to elect succeeding Independent Directors to fill the vacancies.
- 25.4 If the number of Directors is less than five persons due to the vacancy of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty days, an extraordinary general meeting to elect succeeding Directors to fill the vacancies.
- 25.5 Where a legal entity is a Member, its authorized representative may also be elected as Director of the Company in accordance with these Articles. If there are more than one authorized representatives, each of them may be so elected.

- 25.6 The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another person to fill the vacancy. Prior to the expiration of the term of office of the current Directors, the Members may at a general meeting re-elect all Directors, which vote shall be calculated in accordance with Article 25.2 above. The term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.
- 25.7 Where a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or in significant violation of applicable laws, regulations or the Articles, but has not been removed by Supermajority Resolution at any given general meeting, the Member(s) holding 3% or more of the total outstanding Shares may, within thirty days after that general meeting, institute a lawsuit in the competent court for a judgment to remove such Director from office. The Taiwan Taipei District Court, ROC, may be the court for this matter.

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

- 26.1 The office of a Director shall be vacated if:
- (a) the Director is removed from office pursuant to the Articles;
  - (b) the Director gives notice in writing to the Company that he resigns the office of Director;
  - (c) the Director dies;
  - (d) the Director has been adjudicated bankrupt or the court has declared a liquidation process in connection with the Director, and such Director has not been reinstated to his rights and privileges;
  - (e) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to the applicable laws;
  - (f) the Director has been adjudicated of the commencement of assistantship (as defined under the Taiwan Civil Code) or similar declaration and such assistantship/declaration has not been revoked yet;
  - (g) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than five years, or (D) was pardoned for less than five years;
  - (h) the Director has committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment of a term of one year or more by a final judgement, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;

- (i) the Director has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act during the time of his public service, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;
- (j) having been dishonoured for use of negotiable instruments, and the term of such sanction has not yet expired;
- (k) the Director is automatically removed in accordance with Article 26.2; or
- (l) the Director ceases to be a Director in accordance with Article 26.3.

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

- 26.2 In case a Director (other than an Independent Director) has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he was elected, he shall, ipso facto, be removed automatically from the office of Director with immediate effect and no shareholders' approval shall be required.
- 26.3 If any Director (other than an Independent Director) has, after having been elected as a Director and before his inauguration of the office of Director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has, after having been elected as a Director, transferred more than one half of the Company's shares being held by him within the share transfer prohibition period prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease to be a Director and no shareholders' approval shall be required.

## **27 Proceedings of the Board**

- 27.1 Subject to the Applicable Public Company Rules, the Chairman of the Board may call a meeting of the Board and the Board may meet (either within or outside of the Cayman Islands) at any time and from time to time for the transaction of business, adjourn and otherwise regulate its meetings as it thinks fit before the Shares are listed on the GTSM. For so long as the Shares are listed on the GTSM, at least seven days' prior notice setting forth the matters to be discussed shall be given for any meeting of the Board provided that upon the occurrence of emergencies, the Chairman may summon a meeting of the Board with a shorter notice period. A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and no resolution shall be passed in the case of an equality of votes.
- 27.2 The quorum for the transaction of the business of the Board may be fixed by the Board, and unless so fixed at any other number, shall be more than one-half of the total number of the Directors for the time being in office or as otherwise provided in these Articles. A person who holds office as an alternate Director shall, if his appointor is not present, be counted in the quorum. A Director who also acts as an alternate Director shall, if his appointor is not present, count twice towards the quorum.

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

## **28 Directors' Interests**

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

nor shall any Director or alternate Director so contracting or being so interested be liable to account to the Company for any profit realised by or arising in connection with any such contract or transaction by reason of such Director or alternate Director holding office or of the fiduciary relationship thereby established; provided that this Article 28.4 does not apply to the Independent Directors.

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

## **29 Minutes**

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

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

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

- 30.1 The Board may, in accordance with the Applicable Public Company Rules, delegate any of its powers, authorities and discretions, including the power to sub-delegate, to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers, authorities and discretions as they consider desirable to be exercised by him provided that an alternate Director may not act as managing director and the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Board may impose and either collaterally with or to the exclusion of their own powers and any such

delegation may be revoked or altered by the Board. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of the Board, so far as they are capable of applying.

- 30.2 The Board may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company. Any such appointment may be made subject to any conditions the Board may impose, and either collaterally with or to the exclusion of their own powers and any such appointment may be revoked or altered by the Board.
- 30.3 The Board may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Board may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Board at any time.
- 30.4 The Board may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board under the Articles) and for such period and subject to such conditions as it may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Board may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.
- 30.5 The Board may appoint such officers of the Company (including, for the avoidance of doubt and without limitation, any secretary) as it considers necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board may think fit. Unless otherwise specified in the terms of his appointment an officer of the Company may be removed by resolution of the Board or Members. An officer of the Company may vacate his office at any time if he gives notice in writing to the Company that he resigns his office.

### **31 Alternate Directors**

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

31.5 An alternate Director shall be deemed for all purposes to be a Director and shall alone be responsible for his own acts and defaults and shall not be deemed to be the agent of the Director appointing him.

### **32 Tender Offer**

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigious or non-litigious agent appointed pursuant to the Applicable Public Company Rules, the Board shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

- (a) the types and number of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in their own names or in the names of other persons.
- (b) recommendations to the Members on the tender offer, which shall specify the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.
- (c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.
- (d) the types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Members holding more than 10% of the outstanding Shares held in their own names or in the name of other persons.

### **33 Remuneration of Directors**

33.1 The Board shall, in accordance with the Applicable Public Company Rules, establish a compensation committee comprised of at least three members, one of whom shall be an Independent Director. The professional qualifications of the members of the compensation committee, the responsibilities, powers and other related matters of the compensation committee shall comply with the Applicable Public Company Rules. Upon the establishment of the compensation committee, the Board shall, by a resolution, adopt a charter for the compensation committee the provisions of which are consistent with the Applicable Public Company Rules.

33.2 The compensation referred in Article 33.1 shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.

33.3 The remuneration of the Directors shall be decided by the Board by reference to the suggestion made by the compensation committee (applicable only after the establishment of such compensation committee), the standard generally adopted by other enterprises in the same industry, and shall be paid regardless whether the Company has profits or suffers losses. The Directors may also be entitled to be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, any committee appointed by the Board, or general meetings of the Company, or in connection with the business of the Company or their duties as Directors generally. A Director is also entitled to distribution of profits of the Company in accordance with the Articles, the Statute, the Applicable Public Company Rules, the service agreement or other similar contract that he has entered into with the Company.

## **34 Seal**

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

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

- 35.1 Subject to the Statute, Article 12.4(a) and this Article and except as otherwise provided by the rights attached to any Shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an Ordinary Resolution, in annual general meetings. No Dividend or other distribution shall be paid except out of the realised or unrealised profits of the Company, out of the share premium account or any reserve, fund, or account as otherwise permitted by the Statute. Except as otherwise provided by the rights attached to any Shares, all Dividends and other distributions shall be paid according to the number of the Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date, that Share shall rank for Dividend accordingly.
- 35.2 In determining the Company's dividend policy, the Board recognises that the Company operates in a mature industry, and has stable profit streams and a sound financial structure. In determining the amount, if any, of the Dividend or other distribution it recommends to Members for approval in any financial year, the Board:
- (a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of shareholders' rights and interests;
  - (b) shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules;
  - (c) after complying with item (b) above, may set aside such sums as it thinks proper as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose of the Company and pending such application may, at the discretion of the Board, be employed in the business of the Company.
- 35.3 Subject to compliance with the Statute and after setting aside such amounts as the Board deems fit in accordance with the distribution policy set out in Article 35.2, the Dividend or other distribution

the Board recommends to Members for approval in any financial year shall be distributed in the following sequence and manner upon approval by the Members:

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

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

- 35.4 The Board may deduct from any Dividend or other distribution payable to any Member all sums of money (if any) then payable by him to the Company for any reason.
- 35.5 Subject to Article 35.3 and the Statute, the Board may resolve that any Dividend or other distribution be paid wholly or partly by the distribution of specific assets and in particular (but without limitation) by the distribution of shares, debentures, or securities of any other company or in any one or more of such ways subject, however (a) the obtaining of (i) the approval in a general meeting of the type of specific assets and the corresponding amount of such substitutive distribution; and (ii) the consent from the Member who will receive such assets; and (b) the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submit the same to a general meeting for approval. Where any difficulty arises in regard to such distribution, the Board may settle the same as it thinks expedient and in particular may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees in such manner as may seem expedient to the Board.
- 35.6 Any Dividend, other distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of the holder who is first named on the Register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Any one of two or more joint holders may give effectual receipts for any Dividends, other distributions, bonuses, or other monies payable in respect of the Share held by them as joint holders.
- 35.7 No Dividend or other distribution shall bear interest against the Company.
- 35.8 The Board shall fix any date as the record date for determining the Members entitled to receive any Dividend or other distribution. The Register of Members shall be closed for a period of five days before the relevant fixed record date or such other period as may be required by the Applicable Public Company Rules or the Statute.

35.9 Any Dividend or other distribution which cannot be paid to a Member and/or which remains unclaimed after six months from the date on which such Dividend or other distribution becomes payable may, in the discretion of the Board, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend or other distribution shall remain as a debt due to the Member. Any Dividend or other distribution which remains unclaimed after a period of six years from the date on which such Dividend or other distribution becomes payable shall be forfeited and shall revert to the Company.

## **36 Capitalisation**

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

## **37 Treasury Shares**

37.1 Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as treasury shares ("**Treasury Shares**") at the discretion of the Directors.

37.2 No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be made to the Company in respect of a Treasury Share.

37.3 The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:

- (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
- (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Statute.

37.4 A proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price shall be approved by Special Resolution and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an 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. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

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

### **38 Books of Account**

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

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

### **39 Audit Committee**

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

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

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

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

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

#### **40 Notices**

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

Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member where the Member but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

## **41 Winding Up**

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

## **42 Indemnity and Insurance**

- 42.1 Every Director and officer of the Company, together with every former Director and former officer of the Company (each an "**Indemnified Person**") shall be indemnified out of the assets of the Company against any liability, action, proceeding, claim, demand, costs, damages or expenses, including legal expenses, whatsoever which they or any of them may incur as a result of any act or failure to act in carrying out their functions other than such liability (if any) that they may incur by reason of their own actual fraud or wilful default. No Indemnified Person shall be liable to the Company for any loss or damage incurred by the Company as a result (whether direct or indirect) of the carrying out of their functions unless that liability arises through the actual fraud, Gross Negligence or wilful default of such Indemnified Person or in violation of his duties provided under Article 42.3. No person shall be found to have committed actual fraud, Gross Negligence or wilful default under this Article unless or until a court of competent jurisdiction shall have made a finding to that effect.
- 42.2 The Company shall advance to each Indemnified Person reasonable attorneys' fees and other costs and expenses incurred in connection with the defence of any action, suit, proceeding or investigation involving such Indemnified Person for which indemnity will or could be sought. In connection with any advance of any expenses hereunder, the Indemnified Person shall execute an undertaking to repay the advanced amount to the Company if it shall be determined by final judgment or other final adjudication that such Indemnified Person was not entitled to indemnification pursuant to this Article. If it shall be determined by a final judgment or other final adjudication that such Indemnified Person was not entitled to indemnification with respect to such judgment, costs or expenses, then such party shall not be indemnified with respect to such

judgment, costs or expenses and any advancement shall be returned to the Company (without interest) by the Indemnified Person.

- 42.3 Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Statute, a Director shall assume fiduciary duty to the Company and exercise the care as a good administrator in conducting the business operation of the Company. A Director shall be liable to the Company if he has acted contrary to the above. In case such action is made for himself or on behalf of another person in violation of the provisions above, the Company may, with the sanction of an Ordinary Resolution, demand the Director to disgorge any profit so realized by the Director as if such misconduct is done for the benefit of the Company. If a Director and/or an officer of the Company has, in the course of conducting the business operations, violated any provision of the applicable laws and/or regulations and thus caused damage to any other person, he shall be liable, jointly and severally with the Company, for the damage to such other person.
- 42.4 The Board, on behalf of the Company, may purchase and maintain insurance for the benefit of any Director or other officer of the Company against any liability which, by virtue of any rule of law, would otherwise attach to such person in respect of any negligence, default, breach of duty or breach of trust of which such person may be guilty in relation to the Company.

#### **43 Financial Year**

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

#### **44 Transfer by Way of Continuation**

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

#### **45 Derivative Action**

To the extent permitted under the laws of the Cayman Islands, Members continuously holding 1% or more of the total issued Shares of the Company for six months or longer may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.

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

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

#### **47 Shareholder Protection Mechanism**

If the Company proposes to undertake:

- (a) a merger or consolidation which will result in the Company being dissolved;
- (b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity;
- (c) a share swap; or
- (d) a demerger (spin off),

which would result in the termination of the Company's listing on the GTSM, and where (in the case of (a) above) the surviving entity, (in the case of (b) above) the transferee, (in the case of (c) above) the entity whose shares has been allotted or who pays cash or uses its assets as the consideration in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company's shares are not listed on the GTSM or the Taiwan Stock Exchange Corporation, then in addition to any requirements to be satisfied under the Statute, such action shall be first approved at a general meeting by a resolution passed by Members holding two-thirds or more of the total number of issued and voting shares of the Company.

#### **48 Social Responsibilities**

When the Company conducts the business, the Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities.

【附件七】

取得或處分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（含土地、房屋及建築、投資性不動產）及非營運性設備。</p> <p>3. 會員證。</p> <p>4. 專利權、著作權、商標權、特許權等無形資產。</p> <p>5. 使用權資產。</p> <p>6. 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>7. 衍生性商品。</p> <p>8. 依法律合併、分割、收購或份受讓而取得或處分之資產。</p> <p>9. 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（含土地、房屋及建築、投資性不動產、<u>土地使用權</u>）及非營運性設備。</p> <p>3. 會員證。</p> <p>4. 專利權、著作權、商標權、特許權等無形資產。</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>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>
<p>四、作業內容：</p> <p>1. 名詞定義</p> <p>(1) 衍生性商品：指其價值由<u>特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數</u>所衍生之<u>遠期契約(Forward)、選擇權契約(Option)、期貨契約(Futures)、槓桿保證金契約、交換契約(SWAP)</u>，<u>上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等</u>。所稱之遠期契約，不含保險險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨契約。</p> <p>(2) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條<u>之三</u>規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p>	<p>四、作業內容：</p> <p>1. 名詞定義</p> <p>(1) 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之<u>遠期契約(Forward)、選擇權契約(Option)、期貨契約(Futures)及交換契約(SWAP)</u>，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨契約。</p> <p>(2) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>(3) 所稱「關係人」、「子公司」：應依證券發行人財務報告編製準則規定認定之。</p> <p>(4) 專業估價者：指不動產估價師或其</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>

修正條文	現行條文	說明
<p>(3)所稱「關係人」、「子公司」：應依證券發行人財務報告編製準則規定認定之。</p> <p>(4)專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>(5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(6)本管理辦法有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</p>	<p>他依法律得從事不動產、設備估價業務者。</p> <p>(5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(6)本管理辦法有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</p>	
<p>四、作業內容：</p> <p>2. 取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定：</p> <p>(1)未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</p> <p>(2)與交易當事人不得為關係人或有實質關係人之情形。</p> <p>(3)公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。</p> <p>前項人員於出具估價報告或意見書時，應依下列事項辦理：</p> <p>(1)承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</p> <p>(2)查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。</p>	<p>四、作業內容：</p> <p>2. 取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>

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<p>(3)對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。</p> <p>(4)聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。</p>		
<p>四、作業內容：</p> <p>3.取得或處分不動產、非營運性設備或其使用權資產之處理程序：</p> <p>(1)評估及作業程序：公司不動產、非營運性設備或其使用權資產之取得或處分程序，應依內控控制制度—固定資產循環辦理。</p> <p>(2)交易條件之規定程序</p> <p>A.取得或處分不動產或其使用權資產，應參考附近不動產實際交易價格或取得鑑價師之估價報告，決議交易條件及交易價格，作成分析報告提報 Managing Director，其金額在新加坡幣 2,000,000 元以下者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過新加坡幣 2,000,000 元者，另須提經審計委員會及董事會通過後始得為之。</p> <p>B.取得或處分非營運性設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之，其金額在新加坡幣 2,000,000 元(含)以下者，應取得 Managing Director 核准；新加坡幣 2,000,000~4,000,000 元者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過新加坡幣 4,000,000 元者，另須提經審計委員會及董事會通過後始得為之。</p> <p>(3)執行單位</p> <p>本公司取得或處分不動產、非營運性設備或其使用權資產時，應依前項核決許可權呈核決後，由使用部</p>	<p>四、作業內容：</p> <p>3.取得或處分不動產或非營運性設備之處理程序：</p> <p>(1)評估及作業程序：公司不動產及非營運性設備之取得或處分程序，應依內控控制制度—固定資產循環辦理。</p> <p>(2)交易條件之規定程序</p> <p>A.取得或處分不動產，應參考附近不動產實際交易價格或取得鑑價師之估價報告，決議交易條件及交易價格，作成分析報告提報 Managing Director，其金額 \$S2,000,000 以下者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$S2,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>B.取得或處分非營運性設備，應以詢價、比價、議價或招標方式擇一為之，其金額在 \$S2,000,000(含)以下者，應取得 Managing Director 核准；\$S2,000,000~\$S4,000,000 者，應呈請 Managing Director 核准並應於事後最近一次審計委員會及董事會中提會報備；超過 \$S4,000,000 者，另須提經審計委員會及董事會通過後始得為之。</p> <p>(3)執行單位</p> <p>本公司取得或處分不動產或非營運性設備時，應依前項核決許可權呈核決後，由使用部門、採購部門及相關權責部門負責執行。</p> <p>(4)不動產或非營運性設備估價報告</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法及部分文字修改。</p>

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<p>門、採購部門及相關權責部門負責執行。</p> <p>(4)不動產、非營運性設備或其使用權資產估價報告</p> <p>公司取得或處分不動產、非營運性設備或其使用權資產，除向國內政府(中華民國)機構取得、自地委建、租地委建或取得、處分供營業使用之設備、或其使用權資產外，交易金額達公司實收資本額百分之二十或新加坡幣 12,000,000 元(約新台幣 300,000,000 元)以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>A. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，其嗣後有交易條件變更者，亦應比照上開程序辦理。</p> <p>B. 交易金額達新加坡幣 42,000,000 元(約新台幣 1,000,000,000 元)以上者，應請二家以上之專業估價者估價。</p> <p>C. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>I. 估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>II. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>D. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(5)經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	<p>公司取得或處分不動產或非營運性設備，除向政府機構取得、自地委建、或取得、處分供營業使用之非營運性設備外，交易金額達公司實收資本額百分之二十或\$S 12,000,000(約 NTD300,000,000)以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>A. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>B. 交易金額達\$S42,000,000(約 NTD 1,000,000,000)以上者，應請二家以上之專業估價者估價。</p> <p>C. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>I. 估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>II. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>D. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(5)經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	

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<p>四、作業內容：</p> <p>5. 關係人交易處理程序：</p> <p>(1) 公司與關係人取得或處分資產，除依第 3 條取得或處分不動產、非營運性設備或其使用權資產之處理程序辦理外，尚應依本條規定辦理相關決議程序及評估交易條件合理性等事項。如交易金額達本公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。唯與關係人取得或處分之資產，係為供營業出租或出售者，不適用之。</p> <p>(2) 評估及作業程序：</p> <p>本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資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加坡幣 13,000,000 元（約新台幣 300,000,000 元），除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外，應將下列資料提交予審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p> <p>A. 取得或處分資產之目的、必要性及預計效益。</p> <p>B. 選定關係人為交易對象之原因。</p> <p>C. 向關係人取得不動產或其使用權資產，依本條 (5) 規定評估預定交易條件合理性之相關資料。</p> <p>D. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>E. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>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>(1) 公司與關係人取得或處分資產，除依第 3 條取得或處分不動產或其他固定資產之處理程序辦理外，尚應依本條規定辦理相關決議程序及評估交易條件合理性等事項。如交易金額達本公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。唯與關係人取得或處分之資產，係為供營業出租或出售者，不適用之。</p> <p>(2) 評估及作業程序：</p> <p>本公司向關係人取得或處分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），除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外，應將下列資料提交予審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p> <p>A. 取得或處分資產之目的、必要性及預計效益。</p> <p>B. 選定關係人為交易對象之原因。</p> <p>C. 向關係人取得不動產，依本條 (5) 規定評估預定交易條件合理性之相關資料。</p> <p>D. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>E. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>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>(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</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法及部分文字修改。</p>

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<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)本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事：</p> <p>A. <u>取得或處分非供營業使用之設備或其使用權資產。</u></p> <p>B. <u>取得或處分供營業使用之不動產使用權資產。</u></p> <p>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)不動產或其使用權資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或其使用權資產，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. 合併購買或租賃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或其使用權資產，應洽請會計師覆核及表示具體意見。</p>	<p>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交易之機器設備，董事會得依第3條授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>(5)不動產交易價格成本合理性之評估：</p> <p>A. 公開發行公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>I. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之。</p> <p>II. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。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，或自地委建、租地委建等委請</p>	

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<p>D. 公司向關係人取得<u>不動產或其使用權資產</u>，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<u>不動產或其使用權資產</u>。</p> <p>II. 關係人訂約取得<u>不動產或其使用權資產</u>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，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>IV. <u>本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。</u></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「公開發行公司取得或處分資產處理準則」第18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. 公開發行公司向關係人取得<u>不動產或其使用權資產</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. 應就不動產或其使用權資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</p> <p>II. 審計委員會成員依公司法第二百零十八條規定辦理。</p> <p>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。</p> <p>G. 本公司經依上述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或</p>	<p>關係人興建不動產而取得不動產。</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「公開發行公司取得或處分資產處理準則」第16條所列之情事，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限。</p> <p>F. 公開發行公司向關係人取得不動產，如經按本條(5)規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>I. 應就不動產交易價格與評估成本間之差額，提列特別盈餘公積，不得予以分派或轉增資配股</p> <p>II. 審計委員會成員依公司法第二百零十八條規定辦理。</p> <p>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。</p> <p>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。</p>	

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<p><u>或終止租約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。本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前述規定辦理。</u></p>		
<p>四、作業內容： 6. 取得或處分會員證<u>或無形資產或其使用權資產</u>之評估程序： 本公司取得或處分會員證或無形資產或其使用權資產交易金額達本公司實收資本額百分之二十或新加坡幣13,000,000元（約新台幣300,000,000元）以上者，除與國內政府（中華民國）機構交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	<p>四、作業內容： 6. 取得或處分會員證及無形資產之評估程序： 本公司取得或處分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，除與政府機構交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法及部分文字修改。</p>
<p>四、作業內容： 7. 取得或處分衍生性商品之處理程序： (1) 交易原則與方針 B. 權責劃分： I. 衍生性商品授權額度： a. 避險性交易核決許可權：每筆交易金額若超過美金1,000,000元者，需取得Managing Director之許可；淨累積部位超過美金5,000,000元者，需先取得Managing Director之許可。 b. 其他用途之衍生性金融商品之交易需提報董事會核准後，方可執行。</p>	<p>四、作業內容： 7. 取得或處分衍生性商品之處理程序： (1) 交易原則與方針 B. 權責劃分： I. 衍生性商品授權額度： a. 避險性交易核決許可權：每筆交易金額若超過 USD 1,000,000 者，需取得Managing Director之許可；淨累積部位超過 USD 5,000,000 者，需先取得Managing Director之許可。 b. 其他用途之衍生性金融商品之交易需提報董事會核准後，方可執行。</p>	<p>文字修改。</p>
<p>四、作業內容： 7. 取得或處分衍生性商品之處理程序： (1) 交易原則與方針 B. 權責劃分： VI. 內部稽核制度 a. 內部稽核人員應定期瞭解</p>	<p>四、作業內容： 7. 取得或處分衍生性商品之處理程序： (1) 交易原則與方針 B. 權責劃分： VI. 內部稽核制度 a. 內部稽核人員應定期瞭解</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分</p>

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<p>衍生性商品交易內部控制之允當性，並按月查核交易部門對從事衍生性商品交易處理程序之遵循情形並分析交易內容，作成「內稽報告」，如發現重大違規情事，應以書面通知獨立董事。</p> <p>b. 內部稽核人員應依證期局規定時間前將稽核報告並同內部稽核作業年度查核情形向金管會申報，且依金管會規定時間前將異常事項改善情形申報金管會備查。</p>	<p>衍生性商品交易內部控制之允當性，並按月查核交易部門對從事衍生性商品交易處理程序之遵循情形並分析交易內容，作成「內稽報告」，如發現重大違規情事，應以書面通知。</p> <p>b. 內部稽核人員應依證期局規定時間前將稽核報告並同內部稽核作業年度查核情形向金管會申報，且依金管會規定時間前將異常事項改善情形申報金管會備查。</p>	<p>資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>
<p>四、作業內容：</p> <p>7. 取得或處分衍生性商品之處理程序：</p> <p>(1) 交易原則與方針</p> <p>B. 權責劃分：</p> <p>VII. 從事衍生性商品交易時，董事會之監督管理原則</p> <p>a. 董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所訂之從事衍生性商品交易處理程序辦理。監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向審計委員會及董事會報告。</p> <p>b. 定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>c. 本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理</p>	<p>四、作業內容：</p> <p>7. 取得或處分衍生性商品之處理程序：</p> <p>(1) 交易原則與方針</p> <p>B. 權責劃分：</p> <p>VII. 從事衍生性商品交易時，董事會之監督管理原則</p> <p>a. 董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所訂之從事衍生性商品交易處理程序辦理。監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向審計委員會及董事會報告。</p> <p>b. 定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>c. 本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>

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<p>者，事後應提報最近期董事會。</p> <p>d. 本公司從事衍生性商品交易時，應建立「衍生性商品交易備查簿」，就從事衍生性商品交易之種類、金額、董事會通過日期及依應審慎評估之事項，詳予登載於備查簿備查。</p> <p>e. <u>若本公司不擬從事衍生性商品交易者，得提報董事會通過後，免予訂定從事衍生性商品交易處理程序。嗣後如欲從事衍生性商品交易，仍應先依前條及前項規定辦理。</u></p>	<p>者，事後應提報最近期董事會。</p> <p>d. 本公司從事衍生性商品交易時，應建立「衍生性商品交易備查簿」，就從事衍生性商品交易之種類、金額、董事會通過日期及依應審慎評估之事項，詳予登載於備查簿備查。</p>	
<p>四、作業內容：</p> <p>8. 辦理企業合併、分割、收購或股份受讓之處理程序：</p> <p>(1) 評估及作業程序：</p> <p>A. 公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。<u>但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。</u></p>	<p>四、作業內容：</p> <p>8. 辦理企業合併、分割、收購或股份受讓之處理程序：</p> <p>(1) 評估及作業程序：</p> <p>A. 公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦法。</p>
<p>四、作業內容：</p> <p>9. 資訊公開：</p> <p>(1) 本公司有下列情事者應按性質於事實發生之即日起算二日內公告申報：</p> <p>A. <u>向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產(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</u></p>	<p>四、作業內容：</p> <p>9. 資訊公開：</p> <p>(1) 本公司有下列情事者應按性質於事實發生之即日起算二日內公告申報：</p> <p>A. 向關係人取得或處分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</p>	<p>為配合我國適用國際財務報導準則第十六號租賃，並提升公開發行公司取得或處分資產資訊揭露品質及明確外部專家責任，爰依主管機關要求修正本辦</p>

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<p>十、總資產百分之十或新加坡幣 13,000,000 元（約新台幣 300,000,000 元）以上者。但買賣公債或附買回、賣回條件之債券、申購或贖回國內貨幣市場基金，不在此限。</p> <p>B. 進行合併、分割、收購或股份受讓。</p> <p>C. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>D. 除 A~C 款以外之資產交易或金融機構處分債權，其交易金額達公司實收資本額百分之二十或新加坡幣 13,000,000 元（約新台幣 300,000,000 元）以上者。但下列情形不在此限：</p> <p>I. 買賣公債。</p> <p>II. 買賣附買回、賣回條件之債券、申購或贖回國內貨幣市場基金。</p> <p>III. 取得或處分之資產種類屬供營業使用之機器設備或其使用權資產且其交易對象非為關係人，交易金額未達新加坡幣 21,000,000 元（約新台幣 500,000,000 元）以上。</p> <p>(2)本條 (1)之 D 款交易金額依下列方式計算之，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。</p> <p>A. 每筆交易金額。</p> <p>B. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。</p> <p>C. 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產或其使用權資產之金額。</p> <p>D. 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。</p>	<p>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、申購或贖回國內貨幣市場基金，不在此限。</p> <p>B. 進行合併、分割、收購或股份受讓。</p> <p>C. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>D. 除 A~C 款以外之資產交易或金融機構處分債權，其交易金額達公司實收資本額百分之二十或 NTD 300,000,000（或\$S13,000,000，依當時匯率換算之）以上者。但下列情形不在此限：</p> <p>I. 買賣公債。</p> <p>II. 買賣附買回、賣回條件之債券、申購或贖回國內貨幣市場基金。</p> <p>III. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達 NTD 500,000,000(或 \$S 21,000,000，依當時匯率換算之)以上。</p> <p>(2)本條 (1)之 D 款交易金額依下列方式計算之，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。</p> <p>A. 每筆交易金額。</p> <p>B. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。</p> <p>C. 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。</p> <p>D. 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。</p>	<p>法及部分文字修改。</p>

【附件八】

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>(3) 本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，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，其資金貸與總額以不超過本公司淨值百分之八十為限，貸與個別對象之限額以不超過本公司淨值百分之五十為限。</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>(3) 本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，其資金貸與總額以不超過本公司淨值百分之八十為限，貸與個別對象之限額以不超過本公司淨值百分之五十為限。</p>	<p>為配合法令規定放寬限制，增加集團內部資金調度運用之彈性修正之。</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>(4) <u>公司從事資金貸與超過本辦法規定之限額時，公司負責人應與借用人連帶返還責任；如公司受有損害者，亦應由其負損害賠償。</u></p>	<p>無</p>	<p>為配合法令規定增訂。</p>
<p>四、作業內容：</p> <p>3. 資金貸與期限及計息方式：</p> <p>(1) 每次資金貸與有短期資金融通必要之公司或行號者，資金貸與期限自放款日起，以不超過一年為限。資金貸與有業務往來公司或行號者，資金貸與期限自放款日起，以不超</p>	<p>四、作業內容：</p> <p>3. 資金貸與期限及計息方式：</p> <p>(1) 每次資金貸與有短期資金融通必要之公司或行號者，資金貸與期限自放款日起，以不超過一年為限。資金貸與有業務往來公司或行號者，資金貸與期限自放款日起，以不超</p>	<p>為配合法令規定放寬限制，增加集團內部資金調度運用之彈性修正之。</p>

修正條文	現行條文	說明
<p>過一年或一營業週期(較長者)為限。本公司及子公司或孫公司因業務往來之資金貸與期限最長以五年為限。</p> <p>本公司直接或間接持有表決權股份百分之百之國外公司間，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司因資金融通必要之貸與期限最長五年為限。</p>	<p>過一年或一營業週期(較長者)為限。本公司及子公司或孫公司因業務往來之資金貸與期限最長以五年為限。</p> <p>本公司直接或間接持有表決權股份百分之百之國外公司間因資金融通必要之貸與期限最長五年為限。</p>	
<p>四、作業內容：</p> <p>11. 應公告申報之時限及內容：</p> <p>(2) 資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>C. 公司或其子公司新增資金貸與金額達新加坡幣 435,000 元(約新台幣 10,000,000 元)以上且達本公司最近期財務報表淨值百分之二以上。</p>	<p>四、作業內容：</p> <p>11. 應公告申報之時限及內容：</p> <p>(2) 資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>C. 公司或其子公司新增資金貸與金額達新台幣一千萬元(約 SGD \$435,000，依當時匯率換算之)以上且達本公司最近期財務報表淨值百分之二以上。</p>	文字修改。
<p>四、作業內容：</p> <p>13. 實施與修訂</p> <p>(2) <u>訂定或修正資金貸與他人作業程序，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>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>前項所稱審計委員會全體成員及全體董事，以實際在任者計算之。</u></p>	<p>四、作業內容：</p> <p>13. 實施與修訂</p> <p>(2) <u>公司依前項規定將本作業辦法提報董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入「董事會議事錄」。</u></p>	為符合法令規定修訂。

【附件九】

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>11. 實施與修訂</p> <p>(2) <u>訂定或修正背書保證作業程序，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>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>前項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u></p>	<p>四、作業內容：</p> <p>11. 實施與修訂</p> <p>(2) <u>公司依前項規定將本作業程序提報董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入「董事會議事錄」。</u></p>	<p>為符合法令規定修訂。</p>
<p>四、作業內容：</p> <p>8. 應公告申報之時限及內容：</p> <p>(2) 本公司及子公司背書保證餘額達下列標準之一者，應於事實發生之日起算二日內一併由公司公告申報：</p> <p>C. 本公司及子公司對單一企業背書保證餘額達<u>新加坡幣435,000元(約新台幣10,000,000元)</u>以上且對其背書保證、採用<u>權益法</u>之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>D. 本公司或子公司新增背書保證金額達<u>新加坡幣1,305,000元(約新台幣30,000,000元)</u>以上且達本公司最近期財務報表淨值百分之五以上。</p>	<p>四、作業內容：</p> <p>8. 應公告申報之時限及內容：</p> <p>(2) 本公司及子公司背書保證餘額達下列標準之一者，應於事實發生之日起算二日內一併由公司公告申報：</p> <p>C. 本公司及子公司對單一企業背書保證餘額達<u>新台幣一千萬元(約SGD \$435,000</u>，依當時匯率換算之)以上且對其背書保證、<u>長期性質</u>之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>D. 本公司或子公司新增背書保證金額達<u>新台幣三千萬(約SGD \$1,305,000</u>，依當時匯率換算之)以上且達本公司最近期財務報表淨值百分之五以上。</p>	<p>依所施行適用之證券發行人財務報告編製準則之規定，爰酌作文字修正，明確長期性質投資之定義及部分文字修改。</p>