

股票代號：2724



富驛酒店集團有限公司
FX HOTELS GROUP INC.

一〇四年股東常會

議事手冊

開會日期：民國一〇四年六月二十五日

開會地點：新北市萬里區野柳里港東路162號之2

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富驛酒店集團有限公司

民國一〇四年股東常會

壹、會議議程

開會時間：民國一〇四年六月二十五日（星期四）上午九時整

開會地點：新北市萬里區野柳里港東路162號之2

宣佈開會

主席就位

主席致詞

一、報告事項

第一案：103年度營業報告。

第二案：103年度監察人審查決算表冊報告。

第三案：本公司國內第一次無擔保轉換公司債發行情形報告。

二、承認事項

第一案：承認103年度營業報告書及財務報表。

第二案：承認103年度盈餘分配案。

三、討論及選舉事項

第一案：修訂「發起備忘錄」及「公司章程」部分條文案。

第二案：修訂「會計制度」部分條文案。

第三案：討論辦理私募普通股案。

第四案：全面改選董事及監察人案。

第五案：解除新任董事競業禁止限制案。

四、臨時動議

五、散會

一、報告事項

第一案：

案由：103 年度營業報告，報請 公鑒。

說明：

各位股東女士、先生大家好：

103 年中國大陸旅遊市場依然蓬勃發展，全年旅遊總收入達到 3.25 兆元人民幣，三大旅遊市場：(1) 國內旅遊熱度依然高漲，無論旅遊人數還是旅遊收入都實現兩位數增長，達到 36.11 億人次，同比增長 10.67%，收入 3.03 兆元人民幣，同比增長 15.4%；(2) 出境遊迅速攀升，高達 1.17 億人次，同比增長 20.25%，旅遊總花費約 1400 億美元，同比增長 18%；(3) 入境遊雖在上半年呈下降趨勢，但下半年開始回暖，整體實現平穩增長，累計接待入境旅遊者 1.28 億人次，實現收入 569 億美元，增長 10.16%。(資料來源：邁點網《西元 2014 年度中國旅遊業分析報告》)

然而，在旅遊市場高速發展的同時，中國大陸地區的酒店業競爭也日益激烈，國內品牌持續擴張布點，國際品牌也來搶佔市場，都想在旅遊市場中分一杯羹，難怪如家 CEO 孫堅坦言：“在過去的 9~12 個月，我內心一直非常焦慮。因為我覺得中國酒店業面臨很大挑戰，首先是這幾年世界經濟局勢變化，以中國酒店行業市場而言，即‘八項規定’出臺後，諸多高端酒店都面臨收益下滑問題。其次，隨著酒店企業競爭加劇，各個酒店業者正面臨從大而化之到小而精細的困局。”

面對這一局面，本公司毅然決定放棄大規模布點的粗糙擴張策略，轉而採取穩固現有市場、提高會員忠誠度的雙重發展核心。在完善、支持、提升現有門店的同時，僅在重點城市的重點商務區或國家級旅遊區簽約新加盟店 8 家，重質不重量，做到“少而精”、簽一家賺一家。最終全年合併營收新台幣 1,039,510 仟元，較 102 年成長 8.9%，合併稅後總淨利新台幣 59,024 仟元，稅後 EPS1.55，103 年稅後總淨利較 102 年淨利大幅提升 15.55%，103 年 EPS 較 102 年 EPS 大幅提升 6.16%，主要係隨直營酒店拓展，酒店業績持續提升導致稅後總淨利及 EPS 較去年同期上升。主營業務酒店客房部分 103 年全年度住房率為 73.20%，客房平均房價為新台幣 1,607.60 元。另 103 年本公司及子公司背書保證總額達本公司淨值之 89.9%，主係公司為持續拓展營運規模加強銀行信用額度，本公司與子公司間以背書保證之方式來籌措營運所需資金所致，公司背書保證金額皆未超限，且皆經董事會同意後施行。

展望 104 年，中國大陸的經濟增速將放緩，而酒店業的競爭則持續上升。為使富驛品牌仍能保持市場領先地位，本公司訂定了新的發展計畫，主要經營策略如下：

- 1) 維持現有市場佈局，重點發展。秉承“既能為公司帶來合理投資回報，又能為品牌帶來價值”的項目選取準則，謹慎布點。同時，鞏固現有的直營酒店，提升軟硬體質量，統一產品及服務的標準，進一步拉開與低端經濟型酒店的距離。同時為現有加盟店提供支持與幫助。

- 2) 投放具有競爭力的顧客忠誠度維護策略。去年推出的富驛幣在會員中反映良好，104年將延續上一年的方式，以每個年度為經營週期，推出惠及一整年的主題活動，同時在各個季度分別推出連貫相接的促銷活動，及會員儲值卡、持續拉動會員關注並提升消費頻次，構建互利互惠的長期依存關係。104年還將開展與新加坡富麗華酒店集團的會員互通計畫，一張會員卡可以在中國大陸地區、臺灣地區、東南亞等地區的多個相關品牌的酒店使用，從而發展更多的國際會員，提高會員構成層次，同時擴展品牌知名度。
- 3) 目前集團門店數量穩定，經營良好，在未來一年將繼續與中國大陸及國外具有競爭力的OTA管道統一簽約合作，並持續與OTA管道保持良性的合作夥伴關係，以期在不同的酒店經營週期給予相對應的支持。
- 4) 今年集團的一個首要發展重心就是線上宣傳、預訂、支付、互動，尤其是移動端應用（APP）。因為103年中國大陸地區線上旅遊市場的交易規模已經達到2,772.9億元人民幣，增幅27.1%。103年中國大陸地區線上酒店市場成交額約636.1億元人民幣，同比增長30%。根據艾瑞監測資料，103年中國大陸線上旅遊服務月度覆蓋使用者增長平穩，截至11月，覆蓋人數達1.2億人，比上年同期增長14.8%。同時，從用戶訪次數來看，近兩年線上旅遊用戶逐步由PC端遷移至移動端。資料顯示，103年，中國移動線上旅遊平均月度訪次占比已達72.0%，而102年該比重為59.8%。（資料來源：上海金融新聞網《西元2014年中國線上旅遊市場突破2,700億元 同比增長27.1%》）順應此趨勢，今年富驛品牌將大力進行官方微信和網站的全面改版，新增線上活動價格展示並開通線上支付功能，以預訂、支付、入住的快捷來增加與客戶的“親密度”，使客戶對富驛產生依賴，從而提升客戶忠誠度。
- 5) 拓展中高端合作品牌提升行業影響力攜手海峽兩岸酒店，開展與時尚精品、名品、各業內的領先品牌的商務與文化合作，打造富驛時尚品牌的美譽度、品牌文化和良好的企業公民形象。
- 6) 將重心稍加移轉至住房率較高的台灣市場，並同時開展已復甦的美國市場。

104年將是集團穩紮穩打、鞏固發展的一年，我們維護現有酒店的盈利，同時通過線上功能的升級提高品牌知名度。相信在公司全體同仁的努力下，必能達成目標，再次感謝各位股東長期的支持與指教。

此致

富驛酒店集團有限公司104年股東常會

董事長：侯尊中



總經理：侯尊中



會計主管：羅莉萍



第二案：

案由：103 年度監察人審查決算表冊報告，報請 公鑒。

說明：1、本公司 103 年度決算表冊，業經會計師查核竣事，並經監察人審查完竣後，繕具審查報告書。

2、敦請監察人宣讀審查報告書。

富驛酒店集團有限公司

監察人審查報告書

董事會造送本公司民國一〇三年度營業報告書、合併財務報表及盈餘分配表，其中民國一〇三年度財務報表業經勤業眾信聯合會計師事務所查核完竣並出具查核報告。上述合併財務報表、營業報告書及盈餘分配表業經本監察人審查完竣，認為尚無不符，爰依公司法第 219 條之規定備具報告書如上，敬請 鑒察。

此致

富驛酒店集團有限公司 104 年股東常會

富驛酒店集團有限公司

監察人：康榮寶



監察人：侯翠杏



監察人：侯尊仁



中 華 民 國 一 〇 四 年 五 月 八 日

第三案：

案由：本公司國內第一次無擔保轉換公司債發行情形報告，報請 公鑒。

說明：本公司國內第一次無擔保轉換公司債用於償還銀行借款，發行總額為新台幣兩億元整，每張面額新台幣壹拾萬元整，業已於民國一〇二年九月二十七日募集完成並發行，詳細發行情形如下附表：

公司債種類	國內第一次無擔保轉換公司債
發行日期	102年9月27日
掛牌日期	102年9月27日
面額	壹拾萬元整
發行價格	依票面金額十足發行
總額	新台幣二億元整
利率	票面利率 0%
期限	三年期，到期日：105年9月27日
償還方法	除依本次發行與轉換辦法第十條轉換為本公司普通股，或第十八條由本公司提前贖回，或第十九條由債券持有人提前賣回，或由證券商營業處所買回註銷外，本公司於本轉換公司債到期時按債券面額以現金一次償還。
截至 103 年第 1 季未償還之本金	新台幣二億元
最新轉換價格	43.6
債權持有人賣回權	債券持有人得於賣回基準日前三十日至前五日之間以書面通知本公司股務代理機構要求本公司以債券面額金加計利息補償金將其所持有之轉換公司債贖回，滿二年為債券面額之 102.01%（實質收益率為 1%）。

二、承認事項

第一案（董事會提）

案由：本公司 103 年度營業報告書及財務報表，提請 承認。

- 說明：1、本公司 103 年度營業報告書及經勤業眾信聯合會計師事務所葉東輝及黃樹傑會計師查核簽證之 103 年度合併財務報表，已送請監察人查核完竣，並出具監察人審查報告書在案。
- 2、本案財務報表、會計師查核報告，請參閱本手冊附件一（第 12~18 頁），營業報告書如報告事項所述。
- 3、謹提請 承認。

決議：

第二案（董事會提）

案由：本公司 103 年度盈餘分配案，提請 承認。

- 說明：1、103 年度盈餘分配表，請參閱本手冊附件二（第 19 頁）。
- 2、為因應業務發展需要，充實營運資金，本次擬不發放股利。
- 3、謹提請 承認。

決議：

三、討論及選舉事項

第一案（董事會提）

案由：修訂「發起備忘錄」及「公司章程」部分條文案，提請討論，並依本公司章程第31條規定以特別決議方式予以表決。

說明：1、因本公司變更登記營業處所故修正本公司之發起備忘錄。

2、依據財團法人中華民國證券櫃檯買賣中心於中華民國103年11月14日發布證櫃審字第10301018101號公告，要求已掛牌之第一上櫃公司應於最近一次股東會修正公司章程，新增股東權益保護項目。

3、上述修訂條文對照表請參閱本手冊附件三（第20~22頁）。

4、謹提請討論。

決議：

第二案（董事會提）

案由：修訂「會計制度」部分條文案，提請討論。

說明：1、因應我國採用國際財務報導準則，配合國際會計準則公報用語將「固定資產」修改為「不動產、廠房及設備」。

2、上述修訂條文對照表請參閱本手冊附件四（第23~27頁）。

3、謹提請討論。

決議：

第三案（董事會提）

案由：擬辦理私募普通股案，提請討論，並依本公司章程第 32 條規定以重度決議方式予以表決。

說明：擬辦理私募普通股案，預計發行股數以不超過已發行股份總數之 20% 為限，依證券交易法第 43 條之 6 第 6 項規定，說明如下：

- 1、價格訂定之依據及合理性：本次私募價格，不得低於定價日前 1、3 或 5 個營業日擇一計算普通股收盤價簡單算數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，或定價日前 30 個營業日普通股收盤價簡單算數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，二基準計算價格較高者之 8 成訂定之，實際定價日及實際私募價格於不低於股東會決議成數之範圍內授權董事會視日後洽特定人情形決定之。
- 2、特定人選擇之方式與目的、必要性及預計效益：本次私募普通股之對象以符合證券交易法第 43 條之 6 及行政院金融監督管理委員會 91 年 6 月 13 日（91）台財證一字第 0910003455 號令規定之特定人為限。應募人如為策略性投資人時，其選擇方式仍以符合前述規定之特定人為限，其目的、必要性及預計效益，在強化本公司的國際競爭力、並提升整體營運效能，增加本公司在全球市場占有率、提升經營效能。惟目前尚未洽定應募人，協議中。
- 3、辦理私募之必要理由：
 - (1) 不採用公開募集之理由：考量籌集資本之時效性、便利性、發行成本及股權穩定等因素，故以私募方式辦理籌資，俾增加資金來源之彈性。
 - (2) 私募之額度：以不超過已發行股份總數之 20% 為限，於股東常會決議之日起一年內得分三次辦理。

(3) 預計三次辦理私募之資金用途及預計達成效益：用途為充實營運資金、改善財務結構與其他公司未來長期發展所需。預計達成效益為減少利息費用支出、擴增經營酒店家數、改善酒店軟體設備、提升經營效能、增加市場占有率。

4、獨立董事是否有反對或保留意見：否。

5、董事會決議辦理私募前一年內經營權發生重大變動或辦理私募引進策略性投資人後，是否將造成經營權發生重大變動者：否。

6、其他應敘明事項：

(1) 本次私募普通股計畫之主要內容，除私募訂價成數外，包括實際發行價格、股數、發行條件、私募金額、增資基準日、計畫項目、預計進度及預計可能產生之效益等相關事項，暨其他一切有關發行計畫之事項，擬提請股東會授權董事會得視市場狀況調整、訂定與辦理，未來如因主管機關指示修正或基於營運評估或因客觀環境需要變更時，亦授權董事會全權處理之。

(2) 為配合本次辦理私募普通股，擬提請股東會授權董事長或其指定之人代表本公司簽署、商議一切有關本次私募計畫之契約及文件，並為本公司辦理一切有關本次私募計畫所需事宜。上述未盡事宜，授權董事長依法全權處理之。

7、本公司私募有價證券議案，依證券交易法第43條之6規定，應說明事項請詳公開資訊觀測站（網址：<http://mops.twse.com.tw/mops/web/index>），請點選投資專區/私募專區。

決議：

第四案（董事會提）

案由：全面改選董事及監察人案，提請 選舉。

說明：1、本公司第二屆董事與監察人之任期至 2015 年 6 月 28 日止，擬於 2015 年股東常會時舉行全面改選。第二屆董事與監察人將於第三屆董事與監察人選任完成後解任。

2、第三屆應選任董事七席，監察人三席，任期三年，自 2015 年 6 月 25 日至 2018 年 6 月 24 日。

3、第三屆董事席次應含三名獨立董事，並採候選人提名制度，獨立董事候選人提名名單經董事會對被提名人資格予以審查後，資格符合者列入獨立董事候選人名單，由股東常會就資格符合者選任之，三席獨立董事被提名人簡歷如下：

姓名	主要學歷（經）歷	持有股數
劉祖德	美國哥倫比亞大學企業管理碩士 Credit Suisse Firstboston analyst Morgan Stanley associate Citigroup senior associate AXIAL GROUP 董事	0
楊政憲	德國法蘭克福大學法律與金融研究所法學碩士 恆業法律事務所資深律師 仁頌律師事務所合夥律師 高雄第一科技大學金融營運系兼任講師 中原大學財經法律學系兼任講師 遠東集團太平洋崇光百貨(股)公司副總經理	0
郭土木	政治大學法律研究所博士 第一金證券股份有限公司獨立董事 中華民國證券商業同業公會顧問 台北市會計師同業公會法律顧問 新北市政府法規會委員 天主教輔仁大學法律學院專任教授兼學術副院長、財經法律系主任、財經法律研究所所長	0

4、謹提請 選舉。

選舉結果：

第五案（董事會提）

案由：解除新任董事競業禁止限制案，提請 討論。

說明：1、為避免第三屆新選任之董事因協助公司而違反修正後公司章程第 68 條規定，擬提請股東會同意新選任之董事及其代表人，得為自己或他人為屬於公司營業範圍內之行為。

2、謹提請 討論。

決議：

四、臨時動議

五、散 會

貳、附件

【附件一】 103年度決算表冊



勤業眾信聯合會計師事務所
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會計師查核報告

富驛酒店集團有限公司 公鑒：

富驛酒店集團有限公司及其子公司民國 103 年 12 月 31 日之合併資產負債表，暨民國 103 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表及合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。富驛酒店集團有限公司及其子公司民國 102 年度合併財務報表，係委由其他會計師查核，該會計師並於民國 103 年 3 月 31 日出具無保留意見查核報告。

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

依本會計師之意見，第一段所述民國 103 年度合併財務報表在所有重大方面係依照證券發行人財務報告編製準則、經金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達富驛酒店集團有限公司及其子公司民國 103 年 12 月 31 日之合併財務狀況，暨民國 103 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

勤業眾信聯合會計師事務所
會計師 葉東輝

葉東輝



會計師 黃樹傑

黃樹傑



行政院金融監督管理委員會核准文號
金管證審字第 0980032818 號

財政部證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中 華 民 國 1 0 4 年 3 月 2 7 日

單位：新台幣仟元

代碼	資產	103年12月31日		102年12月31日		103年12月31日		102年12月31日	
		金額	%	金額	%	金額	%	金額	%
1100	現金(附註六)	\$ 69,993	3	\$ 45,486	2	\$ 562,458	24	\$ 619,990	30
1170	應收票據及帳款淨額(附註四、五及九)	101,307	4	73,053	4	29,865	1	-	-
1180	應收帳款-關係人(附註四、五及二五)	21,984	1	33,311	2	11,029	-	11,660	-
1200	其他應收款(附註二五)	77,127	3	35,020	2	9,363	-	8,955	-
130X	存貨	732	-	170	-	93,635	4	96,343	5
1410	預付款項(附註二五)	88,652	4	71,273	3	11,070	1	11,501	-
1476	其他金融資產-流動(附註二六)	95,543	4	195,052	9	-	-	-	-
1479	其他金融資產-其他(附註二五)	12,859	1	4,841	-	168,276	7	80,780	4
11XX	流動資產合計	468,197	20	458,206	22	1,094,420	46	1,740,8	1
1543	非流動資產								
	以成本衡量之金融資產-非流動(附註四及八)	9,472	-	9,472	1	-	-	-	-
1600	不動產、廠房及設備(附註四、五、十及二五)	1,582,319	66	1,329,721	63	-	-	3,940	8
1780	無形資產(附註四)	948	-	1,419	-	268,924	11	203,423	10
1840	遞延所得稅資產(附註四、五及十八)	92,123	4	89,118	4	237,824	10	261,298	13
1920	存出保證金(附註四及十)	211,197	9	176,105	8	506,748	21	642,861	31
1990	其他非流動資產	31,935	1	33,231	2	-	-	-	-
15XX	非流動資產合計	1,927,994	80	1,639,066	78	1,601,168	67	1,489,598	71
1XXX	資產總計	\$ 2,396,191	100	\$ 2,097,272	100	\$ 2,396,191	100	\$ 2,097,272	100
	負債								
	權益合計								
	股本								
3110	普通股股本					381,723	16	332,245	16
3200	資本公積					324,585	14	414,233	20
3310	保留盈餘					-	-	15,576	1
3350	法定盈餘公積					59,024	2	(157,402)	(8)
3800	未分配盈餘(特種盈餘)					59,024	2	(141,813)	(7)
	保留盈餘合計								
	其他權益								
3410	國外營運機構財務報表之兌換差異					29,691	1	3,029	-
3XXX	權益總計					795,023	33	607,674	29
	負債與權益總計					\$ 2,396,191	100	\$ 2,097,272	100

後附之附註係本合併財務報告之一部分。

(請參閱勤業信託聯合會計師事務所民國104年3月27日查核報告)



會計主管：張莉屏



經理人：張書中



董事長：侯晉中

富驛酒店集團有限公司及子公司

合併綜合損益表

民國 103 年及 102 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟
每股盈餘為元

代 碼		103年度		102年度	
		金 額	%	金 額	%
4100	營業收入淨額（附註四、十六及二五）	\$ 1,039,510	100	\$ 954,521	100
5110	營業成本（附註四、十七及二五）	(808,201)	(78)	(713,847)	(75)
5900	營業毛利	231,309	22	240,674	25
	營業費用（附註十七及二五）				
6100	推銷費用	22,097	2	29,813	3
6200	管理費用	151,409	15	166,958	17
6000	營業費用合計	173,506	17	196,771	20
6900	營業淨利	57,803	5	43,903	5
	營業外收入及支出（附註四、十七及二五）				
7010	其他收入	49,090	5	11,567	1
7020	其他利益及損失	16,806	2	43,984	5
7050	財務成本	(48,798)	(5)	(33,312)	(4)
7000	營業外收入及支出合計	17,098	2	22,239	2
7900	稅前淨利	74,901	7	66,142	7
7950	所得稅費用（附註四、五及十八）	(15,877)	(1)	(15,059)	(2)
8200	本期淨利	59,024	6	51,083	5

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代 碼		103年度		102年度	
		金 額	%	金 額	%
	其他綜合損益(淨額)(附註四及十五)				
8310	國外營運機構財務報表 換算之兌換差額	<u>26,662</u>	<u>2</u>	<u>19,758</u>	<u>2</u>
8500	本期綜合損益總額	<u>\$ 85,686</u>	<u>8</u>	<u>\$ 70,841</u>	<u>7</u>
	淨利歸屬於：				
8610	本公司業主	<u>\$ 59,024</u>	<u>6</u>	<u>\$ 51,083</u>	<u>5</u>
	綜合損益總額歸屬於：				
8710	本公司業主	<u>\$ 85,686</u>	<u>8</u>	<u>\$ 70,841</u>	<u>7</u>
	每股盈餘(附註十九)				
9750	基 本	<u>\$ 1.55</u>		<u>\$ 1.46</u>	
9850	稀 釋	<u>\$ 1.50</u>		<u>\$ 1.05</u>	

後附之附註係本合併財務報告之一部分。

(請參閱勤業眾信聯合會計師事務所民國 104 年 3 月 27 日查核報告)

董事長：侯尊中



經理人：侯尊中



會計主管：羅莉萍





富聯通子有限公司

民國 103 年

12 月 31 日

單位：除另予註明者外，
係新台幣仟元

代碼	歸屬於本公司業主之權益 (附註四及十五)					其他權益	合計
	普通股 股數 (仟股)	股本 額	資本 公積	法定盈餘公積	盈餘 未分配盈餘 (待彌補虧損)		
A1	31,642	\$ 316,424	\$ 414,233	\$ 8,411	(\$ 169,685)	(\$ 16,729)	\$ 552,654
B1	-	-	-	7,165	(7,165)	-	-
B5	-	-	-	-	(15,821)	-	(15,821)
B9	1,582	15,821	-	-	(15,821)	-	-
D1	-	-	-	-	51,083	-	51,083
D3	-	-	-	-	-	19,758	19,758
D5	-	-	-	-	51,083	19,758	70,841
Z1	33,224	332,245	414,233	15,576	(157,409)	3,029	607,674
B13	-	-	-	(15,576)	15,576	-	-
CI1	-	-	(141,833)	-	141,833	-	-
CI3	1,818	18,178	(18,178)	-	-	-	-
D1	-	-	-	-	59,024	-	59,024
D3	-	-	-	-	-	26,662	26,662
D5	-	-	-	-	59,024	26,662	85,686
E1	3,130	31,300	70,363	-	-	-	101,663
Z1	38,172	\$ 381,723	\$ 324,585	\$ -	\$ 59,024	\$ 29,691	\$ 795,023

後附之附註係本合併財務報表之一部分。
(請參閱勤業眾信聯合會計師事務所民國 104 年 3 月 27 日查核報告)



經理人：侯尊中

會計主管：羅新萍



董事長：侯尊中

富驛酒店集團有限公司及子公司

合併現金流量表

民國 103 年及 102 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		103年度	102年度
	營業活動之現金流量		
A10000	本年度稅前淨利	\$ 74,901	\$ 66,142
A20000	調整項目：		
A20100	折舊費用	156,196	118,900
A20200	攤銷費用	546	821
A20300	呆帳費用提列數	4,482	3,680
A20400	透過損益按公允價值衡量金融 資產及負債之利益	(4,527)	(8,580)
A20900	利息費用	32,064	27,502
A21200	利息收入	(645)	(1,259)
A22500	處分及報廢不動產、廠房及設 備淨損(益)	137	(91)
A23100	處分投資利益	-	(27,053)
A29900	應付公司債折價攤銷數	9,248	2,299
A29900	借款利息攤提數	7,486	3,511
A29900	應付款項轉列其他收入數	-	(963)
A30000	與營業活動相關之資產/負債 變動數		
A31150	應收票據及帳款(含關係 人)(增加)減少	(15,228)	662
A31180	其他應收款(增加)減少	(38,387)	46,591
A31200	存貨(增加)減少	(528)	383
A31230	預付款項增加	(12,958)	(16,722)
A31240	其他流動資產(增加)減 少	(7,402)	3,864
A31990	其他非流動資產減少(增 加)	4,710	(2,666)
A32130	應付票據(減少)增加	(4,859)	1,953
A32150	應付帳款增加(減少)	4,796	(8,923)
A32180	其他應付款增加(減少)	3,858	(32,082)
A32230	其他流動負債增加(減少)	11,298	(19,289)
A32990	其他非流動負債(減少) 增加	(37,174)	12,668
A33000	營運產生之淨現金流入	188,014	171,348
A33100	收取之利息	645	1,280

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代 碼		103年度	102年度
A33300	支付之利息	(32,122)	(27,433)
A33500	支付之所得稅	(19,313)	(28,352)
AAAA	營業活動之淨現金流入	<u>137,224</u>	<u>116,843</u>
	投資活動之現金流量		
B02300	處分子公司	-	(1,121)
B02700	取得不動產、廠房及設備	(357,176)	(379,688)
B02800	處分不動產、廠房及設備	157	1,800
B03700	存出保證金增加	(24,532)	(67,440)
B04500	取得無形資產	(53)	(383)
B06500	其他金融資產減少(增加)	104,822	(49,359)
B07100	預付設備款增加	(14,185)	-
B09900	預付購置無形資產價款	(967)	-
B09900	取得首次併入子公司之支付價款	-	(89,358)
BBBB	投資活動之淨現金流出	<u>(291,934)</u>	<u>(585,549)</u>
	籌資活動之現金流量		
C00100	短期借款(減少)增加	(92,394)	143,666
C00500	應付短期票券增加	30,000	-
C01200	發行公司債	-	200,000
C01600	舉借長期借款	246,160	186,064
C01700	償還長期借款	(107,495)	(72,880)
C03000	存入保證金增加	1,516	660
C04600	現金增資	<u>101,663</u>	<u>-</u>
CCCC	籌資活動之淨現金流入	<u>179,450</u>	<u>457,510</u>
DDDD	匯率變動對現金之影響	<u>(233)</u>	<u>(13,927)</u>
EEEE	本年度現金淨增加(減少)數	24,507	(25,123)
E00100	年初現金餘額	<u>45,486</u>	<u>70,609</u>
E00200	年底現金餘額	<u>\$ 69,993</u>	<u>\$ 45,486</u>

後附之附註係本合併財務報告之一部分。

(請參閱勤業眾信聯合會計師事務所民國 104 年 3 月 27 日查核報告)

董事長：侯尊中



經理人：侯尊中



會計主管：羅莉萍



【附件二】 103年度盈餘分配表

富驛酒店集團有限公司
103年度盈餘分配表



	單位：新台幣元
期初未分配盈餘	\$0
加：103年度稅後淨利	<u>59,024,113</u>
減：提列法定盈餘公積(10%)	(<u>5,902,411</u>)
截至本年度可分配淨利	53,121,702
期末未分配盈餘	\$ <u>53,121,702</u>

附註：本年度不分配員工紅利、董監酬勞及股東紅利

董事長：



經理人：



會計主管：



【附件三】 『發起備忘錄』及『章程』修正條文對照表

FX HOTELS GROUP INC.

Comparison Chart of the Amendment to Memorandum of Association

Articles Before Amendment	Articles After Amendment
2. The Registered Office of the Company shall be at the offices of <u>Offshore Incorporations (Cayman) Limited, Scotia Centre, P.O.Box 268, George Town, Grand Cayman KY1-1104</u> , Cayman Islands or at such other place as the Board of Directors may from time to time decide.	The Registered Office of the Company shall be at the offices of <u>Harneys Services (Cayman) Limited, 4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman KY1-1002</u> , Cayman Islands or at such other place as the Board of Directors may from time to time decide.

富驛酒店集團有限公司

發起備忘錄

條文對照表

修正前條文	修正後條文
2. 本公司登記營業處所位於 <u>Offshore Incorporations (Cayman) Limited</u> 之辦公室，地址為 <u>Scotia Centre, P.O. Box 268, George Town, Grand Cayman KY1-1104, Cayman Isalnds</u> ，或其他得由董事會隨時決定之地點。	2. 本公司登記營業處所位於 <u>Harneys Services (Cayman) Limited</u> 之辦公室，地址為 <u>4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Isalnds</u> ，或其他得由董事會隨時決定之地點。

FX HOTELS GROUP INC.

Comparison Chart of the Amendments to Article of Incorporation

Articles Before Amendment	Articles After Amendment
[Newly added]	<p>70.</p> <p>(a) So long as the Shares are listed on any ROC Securities Exchange, if, during the term of office, a Director or Supervisor transfers his shareholding such that he holds less than one half of the Shares he held as at the date of his appointment according to the Register of Members, the Director or Supervisor shall, ipso facto, be automatically discharged from office.</p> <p>(b) So long as the Shares are listed on any ROC Securities Exchange, a Director or Supervisor's appointment shall not become effective in the following circumstances:</p> <p style="padding-left: 20px;">(i) if such Director or Supervisor transfers his Shares such that he holds less than one half of the Shares he held as at the date on which his appointment is approved according to the Register of Members, but prior to the commencement of the term of his appointment becoming effective, if applicable; or</p> <p style="padding-left: 20px;">(ii) if such Director or Supervisor transfers his Shares such that he holds less than one half of the Shares he held as at the date on which his appointment is approved according to the Register of Members during the Transfer Prohibition Period.</p> <p>Any breach of Article 70(b) shall cause the appointment of any proposed Director or Supervisor to be, ipso facto, void.</p> <p>(c) The preceding subparagraphs (a) and (b) of this Article 70 do not apply when the Director involved is an Independent Director.</p>

富驛酒店集團有限公司

章程修正條文對照表

修正前條文	修正後條文
[新增]	<p>70.</p> <p>(a) 如本公司之股份於中華民國證券交易市場掛牌交易，董事或監察人於任期間轉讓其持股，致其持有之股份少於選任日股東名簿記載持股數之二分之一時，該名董事或監察人應當然解任。</p> <p>(b) 如本公司之股份於中華民國證券交易市場掛牌交易，董事或監察人有下列情況時，其選任應不生效力：</p> <p>(i) 倘董事或監察人於當選後就任前轉讓其持股，致其持有之股份少於選任日股東名簿記載持股數之二分之一；或</p> <p>(ii) 倘該名董事或監察人於閉鎖期間轉讓其持股，致其持有之股份少於選任日股東名簿記載持股數之二分之一。</p> <p>有任何違反第 70 條(b)之情事時，該董事或監察人之選任為當然無效。</p> <p>(c) 本章程第 70 條(a)及(b)之規定於不適用於獨立董事。</p>

【附件四】 『會計制度』修正條文對照表

富驛酒店集團有限公司

會計制度修正對照表

修正條文		現行條文		說明	
資產類會計科目	會計科目代碼	會計科目說明	資產類會計科目		會計科目代碼
14-16	長期投資及不動產、廠房及設備 凡投資其他企業之股票，具有下列情形之一者皆屬之。 凡供營業上長期使用，非以出售為目的之有形資產及已供營業上使用之未完工程與款項等皆屬之。	14-16	長期投資及 <u>固定資產</u> 凡投資其他企業之股票，具有下列情形之一者皆屬之。 凡供營業上長期使用，非以出售為目的之有形資產及已供營業上使用之未完工程與款項等皆屬之。	因應我國採用國際財務報導準則，配合國際會計準則公報將資產循環之「 <u>固定資產</u> 」全文數修改為「 <u>不動產、廠房及設備</u> 」。	
1681	其他 <u>不動產、廠房及設備</u> 凡除以上設備以外之設備及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。	1681	其他 <u>固定資產</u> 凡除以上設備以外之設備及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。		
1689	累計折舊-其他 <u>不動產、廠房及設備</u> 凡提列 <u>不動產、廠房及設備</u> 之累計折舊皆屬之。	1689	累計折舊-其他 <u>固定資產</u> 凡提列其他 <u>固定資產</u> 之累計折舊皆屬之。		
1599	累計減損- <u>不動產、廠房及設備</u> 前述各項 <u>不動產、廠房及設備</u> 累計減損損失	1599	累計減損- <u>固定資產</u> 前述各項 <u>固定資產</u> 累計減損損失		
7130	處分 <u>不動產、廠房及設備</u> 利益 凡因處分 <u>不動產、廠房及設備</u> 所獲得之利益皆屬之。	7130	處分 <u>固定資產</u> 利益 凡因處分 <u>固定資產</u> 所獲得之利益皆屬之。		
7530	處分 <u>不動產、廠房及設備</u> 損失 凡因處分 <u>不動產、廠房及設備</u> 所產生之損失皆屬之。	7530	處分 <u>固定資產</u> 損失 凡因處分 <u>固定資產</u> 所產生之損失皆屬之。		

修正條文	現行條文	說明
<p><u>會計憑證</u></p> <p>3. 內容：</p> <p>3.2. 會計憑證之編製、審核：</p> <p>3.2.1. 原始憑證之審核及處理：</p> <p>(三)審核原始憑證應予注意之事項：</p> <p>(5)出售<u>不動產、廠房及設備</u>、廢料、舊品等，應開立統一發票並交付予買受人。</p> <p>普通會計事務處理準則</p> <p>3. 內容：</p> <p>3.1. 總則：</p> <p>3.1.A. 會計人員核對帳目時，對於現金、應收票據、有價證券、存貨、<u>不動產、廠房及設備</u>及其他各項資產，應定期或不定期之抽盤，以達到控制勾稽功能。</p> <p>3.2. 資產：</p> <p>3.2.D. <u>不動產、廠房及設備</u>：</p> <p>(一)<u>不動產、廠房及設備</u>為供營業使用之資產，除特殊情形外，應按取得或建造時的成本入帳。所謂取得成本除買價外尚包括有關之運費、保險費、裝置費及其他達於可供使用狀態前之一切支出。所謂自行建造成本，包括直接成本及應分攤之間接成本、稅捐及其他至建造完成止所發生之必要支出。</p> <p>(二)<u>不動產、廠房及設備</u>每筆或每批採購金額超過新台幣陸萬元(含)以上，且具有兩年以上耐用年數者應予資本化，另整批購置大量器具，每件金額雖未超過新台幣陸萬元，其耐用年限超過兩年者，仍應列入<u>不動產、廠房及設備</u>管理。</p> <p>(三)維護及修理費用於發生時作為當期費用處理；重大增添、改良及重置，足以增加原有資產之價值或其效能非二年內所能耗竭者，則予以資本化。</p> <p>(四)除土地外，折舊按資產成本依行政院發布之「<u>不動產、廠房及設備耐用年數表</u>」之耐用年數加計一年殘值，採平均法計提。如於耐用年限屆滿，仍繼續使用者，其殘值得自行預估可使用年數並重新估計殘值後，按原提列方法繼續提列折舊。</p>	<p><u>會計憑證</u></p> <p>3. 內容：</p> <p>3.2. 會計憑證之編製、審核：</p> <p>3.2.1. 原始憑證之審核及處理：</p> <p>(三)審核原始憑證應予注意之事項：</p> <p>(5)出售<u>固定資產</u>、廢料、舊品等，應開立統一發票並交付予買受人。</p> <p>普通會計事務處理準則</p> <p>3. 內容：</p> <p>3.1. 總則：</p> <p>3.1.A. 會計人員核對帳目時，對於現金、應收票據、有價證券、存貨、<u>固定資產</u>及其他各項資產，應定期或不定期之抽盤，以達到控制勾稽功能。</p> <p>3.2. 資產：</p> <p>3.2.D. <u>固定資產</u>：</p> <p>(一)<u>固定資產</u>為供營業使用之資產，除特殊情形外，應按取得或建造時的成本入帳。所謂取得成本除買價外尚包括有關之運費、保險費、裝置費及其他達於可供使用狀態前之一切支出。所謂自行建造成本，包括直接成本及應分攤之間接成本、稅捐及其他至建造完成止所發生之必要支出。</p> <p>(二)<u>固定資產</u>每筆或每批採購金額超過新台幣陸萬元(含)以上，且具有兩年以上耐用年數者應予資本化，另整批購置大量器具，每件金額雖未超過新台幣陸萬元，其耐用年限超過兩年者，仍應列入<u>固定資產</u>管理。</p> <p>(三)維護及修理費用於發生時作為當期費用處理；重大增添、改良及重置，足以增加原有資產之價值或其效能非二年內所能耗竭者，則予以資本化。</p> <p>(四)除土地外，折舊按資產成本依行政院發布之「<u>固定資產耐用年數表</u>」之耐用年數加計一年殘值，採平均法計提。如於耐用年限屆滿，仍繼續使用者，其殘值得自行預估可使用年數並重新估計殘值後，按原提列方法繼續提列折舊。</p>	

修正條文	現行條文	說明
<p>(五)未供營業使用或已無使用價值之<u>不動產、廠房及設備</u>，依性質按其淨變現價值或帳面價值較低者帳列長期投資或其他資產，其折舊費用則列為營業外支出；其無淨變現價值者，應將成本與累計折舊沖銷，差額轉列損失。</p> <p>(六)<u>不動產、廠房及設備</u>出售、汰換或報廢時，成本及累計折舊皆自各相關科目沖銷，所發生之處分損益，列入當期損益；且對於處分資產利益並應於減除應納稅額後之淨額，於當期轉列資本公積。</p> <p>(七)重估及調整： 除土地外，<u>不動產、廠房及設備</u>帳面價值於當年度物價指數較該資產取得年度或前次依法令規定辦理資產重估價年度物價指數上漲達百分之二十五以上時，得按行政院頒佈之「營利事業資產重估價辦法」辦理之。</p> <p>3.4. 股東權益： 3.4.1. 本公司之業主權益稱為股東權益，區分為股本、資本公積及保留盈餘（或累積虧損）三類，分別列示。</p> <p>(二)資本公積包括股本溢價、受領贈與、處分<u>不動產、廠房及設備</u>之溢價、資產重估增值及自合併而消滅公司承受之資產減除負擔之債務及對股東給付額後之餘額。</p> <p>3.6. 成本及費用： 3.6.4. 費用列帳之標準： (二)土地以外之<u>不動產、廠房及設備</u>及其他遞延費用，應於使用受益年限間，以合理而有系統的方法，按期提列折舊及攤銷，並依其性質轉列為費用。</p> <p>主要交易循環會計事務處理程式 2. 範圍：本作業適用於銷貨及收款、採購及付款、薪資、<u>不動產、廠房及設備</u>及營業稅申報等主要作業會計處理程式。</p> <p>3. 內容： 3.4. 財產會計處理程式： 3.4.1. 增 置： (一)<u>不動產、廠房及設備</u>之購置經財產管理與核決權限主管簽核後，依合約付</p>	<p>(五)未供營業使用或已無使用價值之<u>固定資產</u>，依性質按其淨變現價值或帳面價值較低者帳列長期投資或其他資產，其折舊費用則列為營業外支出；其無淨變現價值者，應將成本與累計折舊沖銷，差額轉列損失。</p> <p>(六)<u>固定資產</u>出售、汰換或報廢時，成本及累計折舊皆自各相關科目沖銷，所發生之處分損益，列入當期損益；且對於處分資產利益並應於減除應納稅額後之淨額，於當期轉列資本公積。</p> <p>(七)重估及調整： 除土地外，<u>固定資產</u>帳面價值於當年度物價指數較該資產取得年度或前次依法令規定辦理資產重估價年度物價指數上漲達百分之二十五以上時，得按行政院頒佈之「營利事業資產重估價辦法」辦理之。</p> <p>3.4. 股東權益： 3.4.1. 本公司之業主權益稱為股東權益，區分為股本、資本公積及保留盈餘（或累積虧損）三類，分別列示。</p> <p>(二)資本公積包括股本溢價、受領贈與、處分<u>固定資產</u>之溢價、資產重估增值及自合併而消滅公司承受之資產減除負擔之債務及對股東給付額後之餘額。</p> <p>3.6. 成本及費用： 3.6.4. 費用列帳之標準： (二)土地以外之<u>固定資產</u>及其他遞延費用，應於使用受益年限間，以合理而有系統的方法，按期提列折舊及攤銷，並依其性質轉列為費用。</p> <p>主要交易循環會計事務處理程式 2. 範圍：本作業適用於銷貨及收款、採購及付款、薪資、<u>固定資產</u>及營業稅申報等主要作業會計處理程式。</p> <p>3. 內容： 3.4. 財產會計處理程式： 3.4.1. 增 置： (一)<u>固定資產</u>之購置經財產管理與核決權限主管簽核後，依合約付款條件與發</p>	

修正條文	現行條文	說明
<p>款條件與發票預付設備款。其分錄如下： 借：1672 預付設備款 貸： 銀行存款或應付設備款</p> <p>(二) <u>不動產、廠房及設備</u>之購入由採購單位與相關單位經驗收合格供使用時，應將驗收相關表單“發票”與“設備請購驗收單”送交會計單位辦理入帳。其分錄如下： 借：15XX <u>不動產、廠房及設備</u>適當科目 貸： 銀行存款或應付設備款 1672 預付設備款</p> <p>3.4.2.報 廢： (二)會計處理如下： 2.正式辦理報廢： 7530 處分<u>不動產、廠房及設備</u>損失 15XX 累計折舊適當科目 貸：1672 預付設備款 <u>不動產、廠房及設備</u>適當科目</p> <p>3.4.3.出 售： (一)奉准出售<u>不動產、廠房及設備</u>時，會計應根據“財產處分單”開立“發票”交財產管理單位，由財產管理單位依照公司核定方式，辦理出售。資產出售後，由財產管理單位將收到的款項向財務單位辦理繳款。 (二)資產出售之分錄如下： 2.出售資產時： 借： 銀行存款或適當應收科目 15X9 累計折舊適當科目 7530 處分<u>不動產、廠房及設備</u>損失 貸：15XX <u>不動產、廠房及設備</u>適當科目 1672 預付設備款</p> <p>3.處分資產稅後溢價收入轉列資本公積： 借：3353 本期損益 貸：3200 資本公積-處分<u>不動產、廠房及設備</u></p>	<p>票預付設備款。其分錄如下： 借：1672 預付設備款 貸： 銀行存款或應付設備款</p> <p>(二)<u>固定資產</u>之購入由採購單位與相關單位經驗收合格供使用時，應將驗收相關表單“發票”與“設備請購驗收單”送交會計單位辦理入帳。其分錄如下： 借：15XX <u>固定資產</u>適當科目 貸： 銀行存款或應付設備款 1672 預付設備款</p> <p>3.4.2.報 廢： (二)會計處理如下： 2.正式辦理報廢： 7530 處分<u>固定資產</u>損失 15XX 累計折舊適當科目 貸：1672 預付設備款 <u>固定資產</u>適當科目</p> <p>3.4.3.出 售： (一)奉准出售<u>固定資產</u>時，會計應根據“財產處分單”開立“發票”交財產管理單位，由財產管理單位元依照公司核定方式，辦理出售。資產出售後，由財產管理單位將收到的款項向財務單位辦理繳款。 (二)資產出售之分錄如下： 2.出售資產時： 借： 銀行存款或適當應收科目 15X9 累計折舊適當科目 7530 處分<u>固定資產</u>損失 貸：15XX <u>固定資產</u>適當科目 1672 預付設備款</p> <p>3.處分資產稅後溢價收入轉列資本公積： 借：3353 本期損益 貸：3200 資本公積-處分<u>固定資產</u>利益</p> <p>3.4.4.折 舊：</p>	

修正條文	現行條文	說明
<p style="text-align: center;">利益</p> <p>3.4.4. 折 舊：</p> <p>(一)本公司除土地外<u>不動產、廠房及設備</u>之折舊，係依照行政院頒布之「<u>不動產、廠房及設備耐用年數表</u>」採平均法計提。折舊處理原則：</p> <p>1.會計每月按每件資產分別計算其應提折舊。</p> <p><u>不動產、廠房及設備</u>於畸零期間取得及處分者，當月不提列折舊。</p> <p>3. <u>不動產、廠房及設備</u>重估後，應以重估價值為計提折舊基礎，其折舊額計算，應就資產未使用年數為依據。</p> <p>(二)按月提列折舊費用：</p> <p>借：15XX <u>不動產、廠房及設備</u>適當科目</p> <p> 貸：15XX 累計折舊適當科目</p> <p>3.4.5. 維 修：</p> <p>(一)<u>不動產、廠房及設備</u>之修護、重建、更建、增建或改造，其能增加原有能量及效率或改變原有用途及因大修而延長耐用年限者，應列資本支出，惟拆換之殘料應予計價退庫並沖減改造或整建成本。會計單位依“支出證明單”，“請修單”及費用憑證作分錄如下：</p> <p>借：15XX <u>不動產、廠房及設備</u>適當科目</p> <p> 貸：1103 XXX 銀行存款</p> <p> (或)2224 應付設備款</p> <p>(二)<u>不動產、廠房及設備</u>之維修費用，其性質按規定屬費用支出者，依支出憑證作分錄如下：</p> <p>借： 修繕費適當科目</p> <p> 貸：1103 XX 銀行存款</p> <p> (或)2228 其他應付款-其他</p> <p>3.4.6. 重 估：</p> <p><u>不動產、廠房及設備</u>重估除土地外應依「營利事業資產重估辦法」辦理。</p>	<p>(一)本公司除土地外<u>固定資產</u>之折舊，係依照行政院頒布之「<u>固定資產耐用年數表</u>」採平均法計提。折舊處理原則：</p> <p>1.會計每月按每件資產分別計算其應提折舊。</p> <p>2. <u>固定資產</u>於畸零期間取得及處分者，當月不提列折舊。</p> <p>3. <u>固定資產</u>重估後，應以重估價值為計提折舊基礎，其折舊額計算，應就資產未使用年數為依據。</p> <p>(二)按月提列折舊費用：</p> <p>借：15XX <u>固定資產</u>適當科目</p> <p> 貸：15XX 累計折舊適當科目</p> <p>3.4.5. 維 修：</p> <p>(一)<u>固定資產</u>之修護、重建、更建、增建或改造，其能增加原有能量及效率或改變原有用途及因大修而延長耐用年限者，應列資本支出，惟拆換之殘料應予計價退庫並沖減改造或整建成本。會計單位依“支出證明單”，“請修單”及費用憑證作分錄如下：</p> <p>借：15XX <u>固定資產</u>適當科目</p> <p> 貸：1103 XXX 銀行存款</p> <p> (或)2224 應付設備款</p> <p>(二)<u>固定資產</u>之維修費用，其性質按規定屬費用支出者，依支出憑證作分錄如下：</p> <p>借： 修繕費適當科目</p> <p> 貸：1103 XX 銀行存款</p> <p> (或)2228 其他應付款-其他</p> <p>3.4.6. 重 估：</p> <p><u>固定資產</u>重估除土地外應依「營利事業資產重估辦法」辦理。</p>	

參、附 錄

【附錄一】『發起備忘錄』及『公司章程』原條文

THE COMPANIES LAW (AS AMENDED)
Company Limited by Shares
AMENDED AND RESTATED
MEMORANDUM OF ASSOCIATION
OF
FX HOTELS GROUP INC.
富驛酒店集團有限公司

1. The name of the Company is FX HOTELS GROUP INC. 富驛酒店集團有限公司.
2. The Registered Office of the Company shall be at the offices of Offshore Incorporations (Cayman) Limited, Scotia Centre, P.O.Box 268, George Town, Grand Cayman KY1-1104, Cayman Islands or at such other place as the Board of Directors may from time to time decide.
3. The objects for which the Company is established are unrestricted and shall include, but without limitation, the following:
 - (i) (a) To carry on the business of an investment company and to act as promoters and entrepreneurs and to carry on business as financiers, capitalists, concessionaires, merchants, brokers, traders, dealers, agents, importers, and exporters and to undertake and carry on and execute all kinds of investment, financial, commercial, mercantile, trading and other operations.
 - (b) To carry on whether as principals, agents or otherwise howsoever the business of realtors, developers, consultants, estate agents or managers, builders, contractors, engineers, manufacturers, dealers in or vendors of all types of property including services.
 - (ii) To exercise and enforce all rights and powers conferred by or incidental to the ownership of any shares, stock, obligations or other securities including without prejudice to the generality of the foregoing all such powers of veto or control as may be conferred by virtue of the holding by the Company of some special proportion of the issued or nominal amount thereof, to provide managerial and other executive, supervisory and consultant services for or in relation to any company in which the Company is interested upon such terms as may be thought fit.
 - (iii) To purchase or otherwise acquire, to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with real and personal property and rights of all kinds and, in particular, mortgage, debentures, produce, concessions, options, contracts, patents, annuities, licenses, stocks, shares, bonds, policies, book debts, business concerns, undertakings, claims, privileges and choses in action of all kinds.
 - (iv) To subscribe for, conditionally or unconditionally, to underwrite, issue on commission or otherwise, take, hold, deal in and convert stocks, shares, and securities of all kinds and to enter into partnership or into any arrangement for sharing profits, reciprocal concessions or cooperation with any person or company and to promote and aid in promoting, to constitute, form or organise any company, syndicate or partnership of any kind, for the purpose of acquiring and undertaking any property and liabilities of the Company or of advancing, directly or indirectly, the objects of the Company or for any other purpose which the Company may think expedient.

- (v) To stand surety for or to guarantee, support or secure the performance of all or any of the obligations of any person, firm or company whether or not related or affiliated to the Company in any manner and whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, both present and future, including its uncalled capital or by any such method and whether or not the Company shall receive valuable consideration thereof.
- (vi) To engage in or carry on any other lawful trade, business or enterprise which may at any time appear to the Board of Directors of the Company capable of being conveniently carried on in conjunction with any of the aforementioned businesses or activities or which may appear to the Board of Directors or the Company likely to be profitable to the Company.

In the interpretation of this Memorandum of Association in general and of this Clause 3 in particular no object, business or power specified or mentioned shall be limited or restricted by reference to or inference from any other object, business or power, or the name of the Company, or by the juxtaposition of two or more objects, businesses or powers and that, in the event of any ambiguity in this clause or elsewhere in this Memorandum of Association, the same shall be resolved by such interpretation and construction as will widen and enlarge and not restrict the objects, businesses and powers of and exercisable by the Company.

4. Except as prohibited or limited by the Companies Law (as amended), the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse discount, execute and issue promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company including uncalled capital or without security; to invest monies of the Company in such manner as the Board of Directors determine; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers, employees, past or present and their families; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Board of Directors, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a licence is required under the laws of the Cayman Islands when so licensed under the terms of such laws.
5. The liability of each Member is limited to the amount from time to time unpaid on such Member's Shares.

6. The share capital of the Company is NT\$600,000,000.00 (Six Hundred Million New Taiwan Dollars) divided into 60,000,000 common shares of a nominal or par value of NT\$10.00 (Ten New Taiwan Dollars) each with power for the Company insofar as is permitted by law, to redeem or purchase any of its Shares and to increase or reduce the said capital subject to the provisions of the Companies Law (as amended) and the Articles of Association and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of Shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of Association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates.
7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Law (as amended) and, subject to the provisions of the Companies Law (as amended) and the Articles of Association, it shall have the 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.

We, the undersigned, are desirous of being formed into a Company pursuant to this Memorandum of Association and the Companies Law (as amended), and we hereby agree to take the numbers of shares set opposite our name below.

**THE COMPANIES LAW (AS AMENDED)
SECOND AMENDED AND RESTATED
ARTICLES OF ASSOCIATION
OF
FX HOTELS GROUP INC.
富驿酒店集团有限公司**

1. In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,
- “Articles” means the Articles as originally framed or as from time to time altered by Special Resolution;
- “Applicable Public Company Rules” means the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by any of the ROC Securities Exchanges, as amended from time to time) affecting public reporting 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;
- “Board” means the board of directors appointed or elected pursuant to these Articles or, as the case may be, the directors assembled as a board or as a board or as a committee thereof ;
- “Book-Entry Form” means a method whereby the delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Form shall be recorded in the entry sub-account under the Company’s account with the securities central depository in Taiwan;
- “Class” or “Classes” means any Class or Classes of Shares as may from time to time be issued by the Company;
- “Consolidated Company” means the new company that results from the consolidation of two or more Constituent Companies;
- “Consolidation” means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Statute;
- “Company” means the above named company;
- “Constituent Company” means an existing company that is participating in a Merger or a Consolidation with one of more other existing companies within the meaning of the Statute;
- “Directors” means the directors for the time being of the Company;
- “dividend” includes bonus;

“FSC”	means the Financial Supervisory Commission of the ROC;
“Independent Directors”	means the Directors who are elected as "Independent Directors" for the purpose of Applicable Public Company Rules;
“Market Observation System”	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via http://newmops.tse.com.tw/ ;
“Member” or “Shareholder”	means a person who is registered as the holder of Shares in the Register of Members and includes each subscriber to the Memorandum of Association pending entry in the Register of such subscriber;
“Memorandum”	means the memorandum of association of the Company as amended or substituted from time to time;
“Merger”	means the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Statute;
“month”	means a calendar month;
“notice”	means written notice as further provided in these Articles unless otherwise specifically stated;
“Officer”	means any person appointed by the Board to hold an office in the Company;
“Ordinary Resolution”	means a resolution: <ul style="list-style-type: none"> (a) passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled; or (b) approved in writing by all of the Shareholders entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Shareholders and the effective date of the resolution so adopted shall be the date on which the instrument, or the last of such instruments, if more than one, is executed;
“Register of Members”	means the register of Members required to be kept pursuant to the Statute;
“Registered Office”	means the registered office as required by the Statute;
“Remuneration Committee”	means the remuneration committee of the Board, established pursuant to these Articles;
“ROC” or “Taiwan”	means Taiwan, the Republic of China;
“ROC Securities Exchanges”	means GrTai Securities Market (including the Emerging Stock Market) and the Taiwan Stock Exchange of the ROC;
“Seal”	means the common seal of the Company and includes every duplicate seal;
“Secretary”	includes an Assistant Secretary and any person appointed to perform the duties of Secretary of the

“Share”	Company; means a share in the capital of the Company. All references to “Shares” herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression “Share” shall include a fraction of a Share;
“Solicitor”	means any Member, a trust enterprise or a securities agent mandated by Member(s), who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting, pursuant to the Applicable Public Company Rules;
“Special Resolution”	has the same meaning as in the Statute and includes a resolution approved in writing as described therein;
“Special Resolution for Mergers or Consolidations”	means a resolution of the Company passed in accordance with section 233 (6) of the Statute for the purpose of approving and/or authorizing a plan of merger or consolidation, and being a resolution passed as a Special Resolution;
“Spin-off”	refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;
“Statute”	means the Companies Law of the Cayman Islands (as amended) and every statutory modification or re-enactment thereof for the time being in force;
“Subsidiary”	means, with respect to any company, (1) the entity, one half or more of whose total number of the issued voting shares or the total amount of the capital stock are directly or indirectly held by such company; (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (3) 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 (4) the entity, one half or more of whose total number of issued voting shares or the total amount of the capital stock are held by the same shareholder(s) of such company;
“Supermajority Resolution”	means a resolution adopted by a majority vote cast by the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at a general meeting attended by Members who represent two-thirds or more of the total issued shares of the Company 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 of the Company, but more than one half of the total issued shares of the Company, means instead, a resolution adopted at such general meeting by two-thirds or more of the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at such general meeting;
“Supervisor”	means a supervisor of the Company, elected pursuant to these Articles;
“Surviving Company”	means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Statute;
“Taiwan Clearing House”	means the Taiwan Clearing House established by the Taiwan Payments Clearing System Development Foundation to process check clearing and settlement services; and
“written” and “in writing”	include all modes of representing or reproducing words in visible form.

Words importing the singular number only include the plural number and vice versa.

Words importing the masculine gender include the feminine gender, and vice versa.

A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles or the Statute.

Words importing persons only include natural persons, companies or associations or bodies of persons whether incorporated or not.

References to any statute or statutory provision shall be construed as relating to any statutory modification or re-enactment thereof for the time being in force.

References to a document being executed include references to it being executed under hand or under seal or by electronic signature or by any other method.

References to a notice or document include a notice or document recorded or stored in any digital, electronic, electrical, magnetic or other retrievable form or medium and information in visible form whether having physical substance or not.

2. The business of the Company may be commenced as soon after incorporation as the Board of Directors shall see fit, notwithstanding that part only of the Shares may have been allotted.
3. The Board of Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registration.

CERTIFICATES FOR SHARES

4. Certificates representing Shares of the Company shall be in such form as shall be determined by the Board of Directors. Such certificates may be under Seal. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. The name and address of the person to whom the Shares represented thereby are issued, with the number of Shares and date of issue, shall be entered in the register of Members of the Company. All certificates surrendered to the Company for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of Shares shall have been surrendered and cancelled. The Board of Directors may authorise certificates to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process. In addition, the Board of

Directors may also issue shares in Book-Entry Form without any tangible certificate of shares in accordance with these Articles.

5. Notwithstanding Article 4 of these Articles, if a Share certificate be defaced, lost or destroyed, it may be renewed on payment of a reasonable fee of and on such terms (if any) as to evidence and indemnity and the payment of the expenses incurred by the Company in investigation evidence, as the Board of Directors may prescribe.

ISSUE OF SHARES

6. (a) Subject to the provisions, if any, in that behalf in the Memorandum and to any resolution of Members of the Company in general meeting and without prejudice to any special rights previously conferred on the holders of existing Shares, the Board of Directors may allot, issue, grant options over or otherwise dispose of Shares of the Company (including fractions of a Share) with or without preferred, deferred or other special rights or restrictions, whether in regard to dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, provided that no Share shall be issued at a discount except in accordance with the Statute, and PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in these Articles, the Company shall be precluded from issuing bearer Shares, warrants, coupons or certificates. The Shares issued by the Company may be in physical form or in Book-Entry Form. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.
(b) Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may allot and issue new Shares being subject to such restrictions as the Board may from time to time determine, to the employees of the Company and/or its Subsidiaries as approved by the Members by way of a Supermajority Resolution, and the number of the Shares to be issued, the issuance price, and the terms and conditions of such issuance shall comply with the Applicable Public Company Rules.
7. Where the Company increases its issued Share capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the FSC or other Taiwan authorities, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail. The Company may also reserve certain percentage of the total amount of such newly issued Shares for subscription by its employees.
8. (a) Unless otherwise resolved by the Members in 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/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion in the immediately preceding Article) 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 purchase his/her/its pro rata portion of such remaining newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase such newly-issued Shares. In the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued shares or for purchase 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 a public offering tranche or offer any unsubscribed new Shares to a specific person or persons in accordance with the Applicable Public Company Rules.

- (b) The pre-emptive right of the Members under Article 8 (a) shall not apply if new Shares are issued in connection with:
- (i) a Merger or Consolidation with another company, or pursuant to any Spin-off or reorganization of the Company;
 - (ii) fulfilling the Company's obligations under warrants and/or options issued by the Company, including those issued in accordance with the employee incentive programs under Article 10 (a);
 - (iii) fulfilling the Company's obligations under convertible bonds or corporate bonds issued by the Company which are convertible into Shares or which entitle its holders to acquire Shares;
 - (iv) Shares issued pursuant to a statutory private placement in accordance with Applicable Public Company Rules; and
 - (v) new fully-paid Shares issued to the Members as bonus shares issued pursuant to Article 105, and/or as effecting any capitalisation of any other amount pursuant to Article 106.

9. The Company shall only issue fully paid-up Shares.

10. The Company may, upon approval by the Board, 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. 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 this Article, whereby employees may subscribe, within a specific period of time, a specific number of the Shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme. However, options, warrants or other similar instruments issued pursuant to this Article are not transferable save by transmission upon the death of the holder thereof, and so long as the Shares are listed on any ROC Securities Exchange, the terms and conditions of such options, warrants or other similar instruments shall comply with the Applicable Public Company Rules.

11. The Company shall maintain a Register of Members, and every person whose name is entered as a Member in the Register of Members shall be entitled without payment to receive one certificate for all his Shares or several certificates each for one or more of his Shares. The Company shall deliver the Share certificates in physical form or in Book-Entry Form to the subscribers within thirty days from the date such Share certificates may be issued pursuant 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.

TRANSFER OF SHARES

12. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificates (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register of Members in respect of the relevant Shares.

13. The registration of transfers may be suspended when the Register of Members is closed in accordance with Article 23.
14. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transfer of Shares of the Company may be effected through the book-entry system of the Taiwan Depository & Clearing Corporation.

REDEMPTION, PURCHASE, SURRENDER AND TREASURY SHARES

15. (a) Subject to the provisions of the Statute and the Memorandum, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the Shares, may by Special Resolution determine.
 - (b) Subject to the provisions of the Statute and the Memorandum, the Company may purchase its own Shares (including fractions of a Share), including any redeemable Shares, provided that the manner and terms of purchase have first been authorised by the Company in general meeting by an Ordinary Resolution and may make payment therefor in any manner authorised by the Statute, including out of capital. Notwithstanding the foregoing and subject to the provisions of the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may purchase its Shares listed and traded on such ROC Securities Exchange in accordance with the Applicable Public Company Rules if such purchase is authorised by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board except that the quorum necessary for a Board meeting considering such on-market repurchases shall be more than two-thirds of the total number of Directors, and the Board shall report the execution of such repurchase to the Members at the next general meeting.
 - (c) No Share may be redeemed or purchased unless it is fully paid-up.
 - (d) The Company may accept the surrender for no consideration of any fully paid Share (including a redeemable Share) unless, as a result of the surrender, there would no longer be any issued Shares of the Company other than shares held as treasury shares.
 - (e) The Company is authorised to hold treasury Shares in accordance with the Statute.
 - (f) The Board may designate as treasury shares any of the Shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Statute.
 - (g) Shares held by the Company as treasury shares shall continue to be classified as treasury shares until such Shares are either cancelled or transferred in accordance with the Statute or these Articles.
- 15A. (a) So long as the Shares are listed on any ROC Securities Exchange, the Company's transfer of any treasury share designated in accordance with Article 15 (e) to any employee of the Company and/or its Subsidiaries for less than the average actual purchase or redemption price, shall be authorised by the Members at the most recent general meeting by ways of a Special Resolution. A summary of the following matters relating to the Company's transfer of Shares designated as treasury shares to employees of the Company and/or its Subsidiaries must be specified in the notice of the general meeting where such authorisation is sought:
- (i) the proposed transfer price, the discount rate, the bases of calculations and the reasonableness thereof;
 - (ii) the number of treasury shares to be transferred, and the purpose and the reasonableness of the proposed transfer;
 - (iii) qualifications of the employees, and the number of treasury shares they may purchase; and

- (iv) impacts on shareholders' equity, such as additional expenses incurred, reduction of the Company's earnings per share, and the financial burdens on the Company resulting from transferring treasury shares to employees at less than the average actual purchase or redemption price.
- (b) So long as the Shares are listed on any ROC Securities Exchange, the aggregate number of treasury shares transferred to employees in accordance with this Article 15A (a) may not exceed five (5) per cent of the total issued shares of the Company, and the aggregate number of shares to any single employee may not exceed 0.5 per cent of the total issued shares of the Company, subject to the Applicable Public Company Rules (including *Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies* promulgated by FSC).
- (c) So long as the Shares are listed on any ROC Securities Exchange, when the Company transfers its treasury shares designated in accordance with Article 15 (e) or Article 15 (f) to any employee of the Company and/or its Subsidiaries, the Company may impose such restrictions on the transfer that such employee shall not subsequently transfer his/her Shares so obtained from the Company for a period of no more than two (2) years.

VARIATION OF RIGHTS OF SHARES

- 16. If at any time the Share capital of the Company is divided into different Classes of Shares, 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 that Class. The provisions of these Articles relating to general meetings shall apply to every such general meeting of the holders of one Class of Shares.
- 17. 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, allotment or issue of further Shares ranking *pari passu* therewith or subsequent to them, the redemption or purchase of Shares of any Class by the Company.

TRANSMISSION OF SHARES

- 18. In case of the death of a Member, his/her shares shall be handled in accordance with applicable inheritance laws, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any Shares which had been held by him solely or jointly with other persons.
- 19. (a) Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Board of Directors and subject as hereinafter provided, elect either to be registered himself as holder of the Share or to make such transfer of the Share to such other person nominated by him as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Board of Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by that Member before his death or bankruptcy as the case may be.
(b) If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send the Company a notice in writing signed by him stating that he so elects.

20. A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Member in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Board of Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share and if the notice is not complied with within ninety days the Board of Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.
21. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transmission of Shares of the Company may be effected through the book-entry system of the Taiwan Depository & Clearing Corporation and pursuant to the Applicable Public Company Rules.

ALTERATION OF CAPITAL & CHANGE OF LOCATION OF REGISTERED OFFICE

22. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum and may, without restricting the generality of the foregoing:
 - (i) increase the share capital by such sum to be divided into shares of such amount or without nominal or par value as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine.
 - (ii) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
 - (iii) by subdivision of its existing shares or any of them divide the whole or any part of its share capital into shares of smaller amount than is fixed by the Memorandum;
 - (iv) cancel any shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person.PROVIDED THAT notwithstanding the foregoing, for so long as the Shares are listed on any ROC Securities Exchange, the currency of denomination of the share capital of the Company shall be New Taiwan Dollar (NTD) and the par value of each Share shall be NTD10.
- (b) Subject to the provisions of the Statute, the Company may by resolution of the Board of Directors change the location of its registered office.
- (c) The Company may from time to time, by Special Resolution and subject to compliance with the provisions of the Statute, reduce its share capital or capital redemption reserve in any manner permitted by law.

CLOSING REGISTER OF MEMBER OR FIXING RECORD DATE

23. For 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 in order to make a determination of Members for any other proper purpose, the Board of Directors of the Company shall provide that the Register of Members shall be closed for transfers for a certain period in accordance with Applicable Public Company Rules.

24. In accordance with Applicable Public Company Rules, and in lieu of or apart from closing the register of Members, the Board of Directors may fix in advance a date as the record date for any such determination of Members entitled to notice of or to vote at a meeting of the Members and for the purpose of determining the Members entitled to receive payment of any dividend the Board of Directors may, prior to the date of declaration of such dividend, fix a subsequent date as the record date for such determination.

GENERAL MEETING

25. An annual general meeting shall be held within six months following the end of each fiscal year and shall specify the meeting as such in the notices calling it. Unless otherwise provided in these Articles, any general meeting shall be convened by the Board of Directors.
26. The general meetings shall be held at such time and place as the Board of Directors shall determine provided that unless otherwise provided by the Statute, the general meetings shall be held in Taiwan. If the Board resolves to hold a general meeting outside Taiwan, the Company shall apply for the approval of the applicable ROC Securities Exchange thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting, including without limitation, the handling of the voting of proxies submitted by Members.
27. General meetings other than annual general meetings shall be called extraordinary general meetings. The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary.
28. The Board shall, on a Members requisition, forthwith proceed to convene an extraordinary general meeting of the Company. For the purpose of this Article, a "Members requisition" is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the issued Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.
29. The 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.
30. If the Board of Directors does not within 15 days from the date of deposit of the requisition dispatch the notice of holding an extraordinary general meeting to convene a general meeting, the requisitionists may themselves convene a general meeting. A general meeting convened as aforesaid by requisitionists shall be convened in the same manner as nearly as possible as that in which general meetings are to be convened by the Board of Directors.
31. (a) Subject to the Statute and without prejudice to other provisions of these Articles as regards the matters to be dealt with by Special Resolution, the Company may from time to time by Special Resolution:
- (i) change its name;
 - (ii) alter or add to these Articles;
 - (iii) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; or
- (b) The Company may, by a Special Resolution for Mergers or Consolidation, effect a Merger or a Consolidation of the Company in accordance with the Statute.
32. Subject to the Statute and these Articles, the Company may from time to time by Supermajority Resolution:
- (a) effect any capitalization of distributable reserve in accordance with Article 106 hereof;
 - (b) effect any Spin-off of the Company;

- (c) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, 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 will have a material effect on the Company's business operation.
 - (f) issue securities, including options, warrants and convertible bonds, pursuant to a statutory private placement to qualified investors in Taiwan in accordance with Applicable Public Company Rules.
33. Subject to the Statute, with regard to the dissolution procedures of the Company, the Company shall pass:
- (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
 - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily other than the reason stated in Article 33 (a) above.

NOTICE OF GENERAL MEETINGS

34. At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting. At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.
35. A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in these 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).
36. The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate the proceedings of that meeting.
37. The Company shall send materials as required by the Applicable Public Company Rules (including written ballots if the Members may exercise their votes by means of written ballots at general meetings) relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 34 hereof, and shall transmit the same via the Market Observation Post System. The Board of Directors 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 at least twenty-one (21) days prior to the date of the annual general meeting, and at least fifteen (15) days prior to the date of an extraordinary general meeting.
38. The following matters shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion:
- (a) election or discharge of Directors and/or Supervisors,
 - (b) alteration of the Memorandum and these Articles, and
 - (c) (i) dissolution, Merger, Consolidation 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 whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which will have a material effect on the business operation of the Company, and

- (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business,
 - (e) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,
 - (f) proportionate distribution based on the respective shareholding of each Member from the legal reserve (as provided by Articles 101 and 102 herein) and the capital surplus reserve of the Company which arises out of (i) the share premium, (ii) gains derived from the Company's acceptance of donated assets, and
 - (g) the private placement of any equity-type securities issued by the Company.
39. The Board shall keep the Memorandum, these Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The 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 aforementioned documents.
40. The Company shall make all statements and records prepared by the Board and the report prepared by the Supervisors available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules. Members may inspect and review the aforementioned documents from time to time and may be accompanied by their advisors, attorneys, or certified public accountants for the purpose of such inspection and review.

PROCEEDINGS AT GENERAL MEETINGS

41. No business shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Unless otherwise provided for in these Articles, 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.
42. The Board shall table business reports, financial statements and proposals for distribution of profits or 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 copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or loss, shall be distributed to each Member and/or publicly announced by the Board for and on behalf of the Company in accordance with the Applicable Public Company Rules.
43. A resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands.
44. Nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with improper convention of any general meeting or improper passage of any resolution. The Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.
45. Unless otherwise expressly required by the Statute, the Memorandum or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.
46. A resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held. HOWEVER, so long as the Shares are listed in any ROC Securities

Exchange, the rule in this Article 46 regarding written resolutions signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall NOT apply.

47. Member(s) holding 1% or more of the total number of issued Shares immediately prior to the relevant book close period, during which the Company closes its Register of Members, may propose to the Company a proposal for discussion at an annual general meeting in writing. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of issued Shares, (b) where the matter of such proposal may not be resolved by a general meeting, or (c) the proposing Member has proposed more than one proposal.
48. The Chairman, if any, of the Board of Directors shall preside as Chairman at every general meeting of the Company, or if there is no such Chairman, or if he shall not be present within fifteen minutes after the time appointed for he holding of the meeting, or is unwilling to act, the Directors present shall elect one of their number to be Chairman of the general meeting. If at any general meeting no Director is willing to act as Chairman or if no Director is present within fifteen minutes after the time appointed for holding the meeting, the Members present shall choose one of their number to be Chairman of the general meeting.
49. (a) Unless otherwise expressly provided herein, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, 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 for two times, but at the postponed general meeting a quorum is still not present, the Chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with these Articles.
- (b) The Chairman may, with the consent of any general meeting duly constituted hereunder, and shall if so directed by the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a general meeting is adjourned for 5 days or more after the adjournment, notice of the adjourned meeting shall be given as in the case of an original meeting; save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned general meeting.

VOTES OF MEMBERS

50. (a) Subject to the Statute and any rights or restrictions for the time being attached to any Class or Classes of Shares, every Member who is present at a general meeting, either in person or by proxy, shall have one vote for every Share of which he or the person represented by proxy is the holder.
- (b) So long as the Shares are listed on any ROC Securities Exchange, if a Member holding more than one share attempts to separately exercise his votes in favour of or against the relevant resolution, such Member must do so in accordance with the Applicable Public Company Rules.
51. Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.
52. So long as the Shares are listed on any ROC Securities Exchange, the Board may determine that Members may exercise their voting power at a general meeting either by means of a written ballot or by means of electronic transmission in accordance with the Applicable Public Company Rules; provided, however, that so long as the Shares are listed on any ROC

Securities Exchange, if a general meeting is to be held outside of Taiwan or if FSC otherwise require, the Company shall provide the Members with a method for exercising their voting power by means of a written ballot and/or electronic transmission in accordance with Applicable Public Company Rules. 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 by way of electronic transmission. A Member who exercises his/her/its voting power at a general meeting by means of a written ballot or of electronic transmission shall be deemed present in person at such general meeting, but any Member voting in such manner shall not be entitled to notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting. For the purposes of clarification, such Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting.

53. In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a written ballot or by means of electronic transmission pursuant to Article 52 hereof later intends to attend general meetings in person, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its previous declaration of intention in the same manner previously used in exercising his/her/its voting power. Votes by means of written ballot or electronic transmission shall be valid if the relevant Member fails to revoke the declaration of intention before the prescribed time.
54. In the case of joint holders of Shares, such joint holders shall appoint a representative among them to exercise the votes of their Shares and shall notify the Company such appointment. If no such representative is appointed by such joint holders of record, then the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.
55. (a) No Member shall be entitled to vote at any general meeting unless he is registered as a Member of the Company on the record date for such general meeting. A Member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee receiver, curator bonis or other persons may vote by proxy
(b) Subject to the Statutes, so long as the Shares are listed in any ROC Securities Exchange, when a Director pledges more than one-half of the Shares he/she/it held at the moment when he/she/it was elected as a Director, such Director may not exercise the votes with respect to the Shares pledged exceeding the one-half threshold, and the votes of the Shares pledged by such Director exceeding the one-half threshold shall not be counted in the total number of votes of Members present at the meeting and such Shares may not be counted in determining the quorum of the general meeting.

SHARES WHICH MAY NOT BE ENTITLED TO VOTE

56. The Shares in the Company as set out below shall not be voted at any general meeting and shall not be counted in determining the total number of issued Shares at any given time:
 - (a) Shares in the Company that are owned by the Company;
 - (b) Shares in the Company that are owned by its Subsidiary, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company; and

- (c) Shares in the Company that are owned by a company, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company, its Subsidiaries and the holding companies to which the Company is a Subsidiary.
57. A Member who has a personal interest in any motion discussed at a general meeting, and such interest is in conflict with and may harm the interests of the Company, shall abstain from voting such Member's Shares in regard to such motion but such Shares may be counted in determining the number of Shares of the Members present at the such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

DISSENTING MEMBERS' APPRAISAL RIGHT

58. In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her/its objection at the meeting, may request the Company to buy back all of his/her/its Shares at the then prevailing fair price:
- (a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other person or the regular joint operation of the Company with others;
 - (b) The Company transfers the whole or a material part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
 - (c) The Company accepts the transfer of the whole business or assets of another person, which will have a material effect on the Company's business operations.
59. In the event any part of the Company's business is spun off or involved in any Merger or Consolidation with any other company, the Member, who has forfeited his/her/its right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his/her/its Shares at the then prevailing fair price.

PROXIES

60. The instrument appointing a proxy shall be in writing and shall be 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 in that behalf. A Member shall serve such instrument of proxy to the Company no later than five (5) days prior to the date of the general meeting. In case two or more instruments of proxy are received from one Member, the first one received by the Company shall prevail; unless such Member explicitly revoke the previous instrument of proxy in the subsequent instrument of proxy. A proxy need not be a Member of the Company. The instrument appointing a proxy shall be deposited at the Registered Office, at the securities agent in the ROC mandated by the Company, or at such other place, in a timely fashion as is specified for that purpose in the notice convening the meeting.
- 60A. (a) Subject to the Applicable Public Company Rules, except for trust enterprises organized under the laws of the ROC or a shareholders' service agent (as the term is defined under the Applicable Public Company Rules) recognized by the FSC, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to vote as represented by such proxy shall be no more than 3% of the total outstanding voting shares immediately prior to the relevant date of closure of the Register of Members for

- purposes of determining Members entitled to vote at the general meeting; any vote in respect of the portion in excess of such 3% threshold shall not be counted.
- (b) The instrument of proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (i) instructions on how to complete the form, (ii) the matters to be voted upon by the proxy, and (iii) basic identification information relating to the relevant Member appointing the proxy, his/her/its proxy and the Solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy form shall be distributed on the same day by mail or via electronic transmission to all Members.
 - (c) In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a proxy instrument intends to attend general meetings in person or to exercise his/her/its voting power by means of written ballots or electronic transmissions, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its instrument of proxy. Votes by proxy shall be valid if the relevant Member fails to revoke the instrument of proxy before the time prescribed by the Applicable Public Company Rules.

SOLICITATION OF PROXIES

- 61. So long as the Shares are listed on an ROC Securities Exchange, all matters concerning proxies and/or the solicitation of proxies by a Solicitor relating to the Shares of the Company shall comply with ROC's *Rules Governing the Use of Proxies for Attendance at Member Meetings of Public Companies* and all other applicable laws and regulations, whether or not expressly provided for in these Articles.

DIRECTORS

- 62. (a) There shall be a Board of Directors consisting of not less than seven (7) persons, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including without limitation, Applicable Public Company Rules) are met. The first Directors of the Company shall be determined in writing by, or appointed by a resolution of, the subscribers of the Memorandum or a majority of them.
(b) If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the "Re-Election"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election.
- 63. Unless otherwise approved by one of the ROC Securities Exchanges in which the Company's Shares are traded, no more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Director.
- 64. 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 63 hereof, the non-qualifying Director(s) who was elected with fewer number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 63 hereof. Any person who has already served as a Director but is in violation of

- the aforementioned requirements in Article 63 shall automatically be vacated from his/her/its position of Director.
65. Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent 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 the same shall have accounting or financial expertise.
66. 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.
67. The Board of Directors is authorised to determine the remuneration (including the bonuses) paid to the Directors (including Independent Directors), upon the recommendation by the Remuneration Committee so long as the Shares are listed on any ROC Securities Exchange, taking into account the extent and value of the services provided for the management of the Company and the industry-wide compensation levels and practices.
68. (a) A Director (other than an Independent Director) may hold any other office or place of profit under the Company (other than the office of Supervisor) in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board of Directors may determine.
- (b) However, if a Director (including an Independent Director) holds any office or place or profit outside the Company, such Director is required to disclose and explain his appointment to such other office or place of profit, and the nature and extent of his interests to the Members at a general meeting, and is required to obtain approval from the Members by a Supermajority Resolution at the general meeting.
69. (a) When a government agency or a corporation is a Member, and such government agency or corporation has been elected as a Director or a Supervisor, such government agency or corporation shall designate an individual as its duly authorised representative to exercise the powers and duties of a Director or a Supervisor. Such representative may be replaced at any time and from time to time by the said government agency or corporation at its sole discretion.
- (b) Notwithstanding anything to the contrary, where a government agency or a corporation is also a Member, such government agency or corporation (an "Appointor") is entitled to nominate one (1) or more individual representatives to be elected as Directors or Supervisors (for the purpose of these Articles, "Appointee Directors/Supervisors") in accordance with Article 70, provided that the same government agency or corporation may not appoint Appointee Directors and Appointee Supervisors at the same time.
- (c) The Appointor may, by prior written notice to the Company, remove the Appointee Directors/Supervisors nominated by it and appoint another individual as an Appointee Director/Supervisor for the remaining term of office. This Article 69(c) will not apply if the Appointee Director is removed by a Supermajority Resolution pursuant to Article 74.
- (d) Subject to the Applicable Public Company Rules, a shareholding qualification for each of the Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.

ELECTION AND REMOVAL OF DIRECTORS

70. Subject to Article 69 (c), the Company may by a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 71 below. 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 elect one or more Directors.
71. Subject to Article 69 (c), Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected (“Special Ballot Votes”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected.
72. The list of Candidates of Independent Directors shall be nominated by the current Board of Directors and such list shall be distributed to the Members at or prior to any general meeting convened for the purposes of electing Directors, PROVIDED that the first list of Candidates of Independent Directors shall be nominated by the Directors or the sole Director of the Company prior to the adoption of these Amended and Restated Articles at any general meeting convened for the purposes of adopting these Articles and of electing Directors pursuant to these Articles, and such list shall be distributed to the Members at or prior to any such general meeting. Subject to the Statute, the Memorandum and these Articles, the Company may also adopt a candidate nomination mechanism which is in compliance with the Applicable Public Company Rules by an Ordinary Resolution passed at any general meeting. If the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall convene an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.
73. If the number of Directors is less than seven (7) 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 Directors of the Company equals to one third of the total number of Directors elected, the Board of Directors shall convene, within sixty days, a general meeting of Members to elect succeeding Directors to fill in the vacancies.
74. The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another in his stead. For the avoidance of doubt, the provisions of this Article 74 also applies to a Director who is an Appointee Director.
75. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damages to the Company or in serious violation of applicable laws, regulations, and/or these Articles, but not been removed by a resolution of a general meeting, the Member(s) holding 3% or more of the total number of issued Shares of the Company may, within 30 days after that general meeting, institute a lawsuit in a court with competent jurisdiction for a judgment to remove such Director. The Taipei District Court, ROC, may be the court of the first instance for this matter.

DIRECTOR'S PROXY

76. If a Director is unable to attend a meeting of the Board of Directors because of absence, illness or otherwise, such Director may appoint another Director to attend that meeting on his/her behalf. The appointing Director shall, in each instance, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at that meeting. A Director may only accept the appointment to act as the proxy of one other Director.
77. A Director residing in a foreign country other than ROC may appoint in writing a Member residing in ROC as his/her proxy to attend the meetings of the Board of Directors on a regular basis, provided that the relevant Taiwan authority is notified of and approves such appointment of the proxy (or the change thereof).

POWERS AND DUTIES OF DIRECTORS

78. (a) Subject to the Statute, Applicable Public Company Rules, and these Articles, the Board of Directors shall manage and conduct the business of the Company by passing resolutions at meetings of the Board of Directors. The Board of Directors (or a sole Director if only one is appointed) who may pay all expenses incurred in promoting, registering and setting up the Company, and may exercise all such powers of the Company as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting.
- (b) Subject to the Cayman Islands law, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law, such Director shall be held liable for any damages therefrom. Subject to Cayman Islands laws, the Members may by way of an Ordinary Resolution request a Director to disgorge the gains from his breach of the duty of loyalty and the duty to exercise fiduciary cares.
- (c) If a Director, during his conduct of the business of the Company, caused damages to other third parties by violating applicable laws, such Director shall be jointly liable to such damaged third parties.
79. The Board of Directors may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board of Directors, to be the attorney or attorneys of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board of Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Board of Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him.
80. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Board of Directors shall from time to time by resolution determine.

81. The Board of Directors shall cause minutes to be made in books provided for the purpose:
- (a) of all appointments of officers made by the Board of Directors;
 - (b) of the names of the Directors (including those represented thereat by proxy) present at each meeting of the Board of Directors and of any committee of the Board of Directors;
 - (c) of all resolutions and proceedings at all meetings of the Company and of the Board of Directors and of committees of the Board of Directors.
82. The Board of Directors on behalf of the Company may pay a gratuity or pension or allowance on retirement to any Director who has held any other salaried office or place of profit with the Company or to his widow or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.
83. The Board of Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

MANAGEMENT

84. (a) The Board of Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following paragraphs shall be without prejudice to the general powers conferred by this paragraph.
- (b) The Board of Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any persons to be members of such committees or local boards or any managers or agents and may fix their remuneration.
- (c) The Board of Directors from time to time and at any time may delegate to any such committee, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the Board of Directors and may authorise the members for the time being of any such local board, or any of them to fill up any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Board of Directors may think fit and the Board of Directors may at any time remove any person so appointed and may annul or vary any such delegation, but no person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.
- (d) Any such delegates as aforesaid may be authorised by the Board of Directors to sub-delegate all or any of the powers, authorities, and discretions for the time being vested in them.

PROCEEDINGS OF DIRECTORS

85. Except as otherwise provided by these Articles, the Board of Directors shall meet together for the despatch of business, convening, adjourning and otherwise regulating their meetings as they think fit. Any resolution put to the vote at any meeting shall be decided by a majority of votes of the Board of Directors present at a meeting at which there is a quorum. In case of an equality of votes, the resolution shall fail.
86. (a) All meetings of the Board of Directors shall be summoned by the Chairman of the Board of Directors, at the time and the location designated by the Chairman of the Board of Directors, except that the first meeting of the Board of Directors of each term of office shall be summoned by the Director who received the most votes in the election of Directors within 15 days after the election is completed.

- (b) A meeting of the Board of Directors shall be summoned by at least seven days notice in writing to all Directors and Supervisors, and the notice shall set forth the general nature of the business to be considered, or may be summoned from time to time if there is any emergency, provided that notice may be waived by all the Directors either at, before or after the meeting is held and PROVIDED FURTHER if notice is given in person, by cable, telex or telecopy the same shall be deemed to have been given on the day it is delivered to the Board of Directors or transmitting organisation as the case may be.
87. (a) A Director shall attend meetings of the Board of Directors by person or by proxy in accordance with these Articles.
- (b) Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Board of Directors shall be more than one-half of the number of the Directors, PROVIDED ALWAYS that if there shall at any time be only a sole Director the quorum shall be one. For the purposes of this Article, proxy appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.
- (c) When the following resolutions put to the vote at any meeting of the Board of Directors, the quorum required shall be more than two-thirds of the number of Directors: (i) matters described in Article 38 (c) herein; (ii) any issuance, allotment, or placement of new Shares; (iii) any issuance of debenture, bonds, or any other type of debt securities; (iv) any plan of declaration of dividends and/or bonus; and (v) election and removal of the Chairman of the Board of Directors described in Article 89 herein.
88. The Board of Directors may act notwithstanding any vacancy in its number.
89. The Board of Directors shall elect a Chairman of the Board of Directors and determine the period for which he is to hold office. The Chairman of the Board of Directors shall be elected by and among the Directors by a majority vote at a meeting in which a quorum provided in Article 87(c) (v) is present; but if no such Chairman is elected, or if at any meeting the Chairman is not present, the Directors present may choose one of their number to be Chairman of the meeting. The Chairman of the Board of Directors may be removed by a majority vote of more than two-thirds of the attending Directors at a meeting of the Board of Directors in which a quorum provided in Article 87 (c) (v) is present, PROVIDED that the Chairman being so removed by the Board of Directors shall remain as a Director of the Company.
90. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law. A Director who has a personal interest in the matter under discussion at a meeting of the Board of Directors, which conflicts with and may harm the interests of the Company, shall neither 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 that meeting of the Board.
91. The Board of Directors may delegate any of their powers to committees consisting of such member or members of the Board of Directors as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Board of Directors.
92. A committee may meet and adjourn as it thinks proper. Any resolution put to the vote at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the resolution shall fail.
93. All acts done by any meeting of the Board of Directors or of a committee of Board of Directors shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and qualified to be a Director as the case may be.

94. Members of the Board of Directors or of any committee thereof may participate in a meeting of the Board or of such committee by means of videoconference or similar communications equipment by means of which all persons participating in the meeting can see and hear each other and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

REMUNERATION COMMITTEE

- 94A. The Board shall establish a Remuneration Committee in accordance with the Applicable Public Company Rules, including the *Regulations Governing Establishment and Operation of Remuneration Committees of Companies Listed in Taiwan Stock Exchange and the GreTai Securities Market*. Subject to the Statute and the Applicable Public Company Rules, the Board shall adopt regulations governing the operation of the Remuneration Committee, and such regulations shall at least specify the following: (a) the composition, the number and the term of the Remuneration Committee members; (b) duties and functions of the Remuneration Committee; (c) regulations governing the meetings of the Remuneration Committee; and (d) resources which the Company shall provide when the Remuneration Committee exercises its duties and functions.

DUTY OF THE BOARD TO ADVISE IN A TENDER OFFER

95. Within seven days after the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules receives the copy of a tender offer application form and relevant documents, the Board shall resolve to recommend to the Members whether to accept or to reject 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 issued Shares in their own names or in the names of other persons;
 - (b) Recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;
 - (c) Whether or not 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); and
 - (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 issued Shares held in their own names or in the name of other persons.

VACATION OF OFFICE OF DIRECTOR

96. The office of a Director shall be vacated:
- (a) if he gives notice in writing to the Company that he resigns the office of Director;
 - (b) if he is removed from office pursuant to these Articles;
 - (c) if he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;
 - (d) if an order is made by any competent court or official on the grounds that he is or will be suffering from lunacy, mental disorder, or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;
 - (e) having committed an offence as specified in the ROC statute of prevention of organizational crimes or similar legislations in other jurisdictions, and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;

- (f) having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;
- (g) having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two years; or
- (h) having been blacklisted by the Taiwan Clearing House due to default on negotiable instruments, and the term of such sanction has not expired yet.

In the event that the foregoing events described in clauses (c), (d), (e), (f), (g), and (h) has occurred in relation to a Director elect, such Director elect shall be disqualified *ab initio* from being elected as a Director.

In the event that a Director who simultaneously holds the office of the Chairman of the Board of Directors is removed or vacated pursuant to this Article 96, the office of the Chairman of the Board of Directors shall also be automatically vacated.

PRESUMPTION OF ASSENT

97. A Director of the Company who is present at a meeting of the Board of Directors at which action on any Company matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the Minutes of the meeting or unless he shall file his written dissent from such action with the person acting as the Secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to such person immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Director who voted in favour of such action.

SEAL

98. (a) The Company may, if the Board of Directors so determine, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Board of Directors or of a committee of the Board of Directors authorised by the Board of Directors in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or the Secretary or Secretary Treasurer or some person appointed by the Board of Directors for the purpose.
- (b) 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 of Directors so determine, with the addition on its face of the name of every place where it is to be used.
- (c) A Director, Secretary or other officer or representative or attorney may without further authority of the Board of Directors affix the Seal of the Company 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.

OFFICERS

99. (a) The Company may have a Chief Executive Officer appointed by the Board of Directors with resolutions passed by a majority of the Directors at meetings of the Board of Directors in which a quorum of more than one-half of the total number of Directors are present. The Board of Directors may also from time to time appoint other officers and/or managers as the Board of Directors considers necessary, all for such terms, at

such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board of Directors from time to time prescribe.

- (b) So long as the Shares are listed on any ROC Securities Exchange, the Company shall maintain a litigation and non-litigation agent appointed by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board with the necessary quorum, and shall report the appointment of the litigation and non-litigation agent or any change thereof to the FSC in accordance with the Applicable Public Company Rules. The litigation and non-litigation agent shall have residence within the ROC.

DIVIDENDS, DISTRIBUTIONS AND RESERVE

100. Subject to the Statute, and subject to these Articles and any direction of the Company in general meetings, the Board of Directors, after obtaining Ordinary Resolution or in the case of Article 32 (a), Supermajority Resolution, may from time to time declare dividends and distributions on Shares of the Company issued and authorise payment of the same out of the funds of the Company lawfully available therefor. Subject to the rights of persons, if any, entitled to Shares with special rights as to dividends or distributions, if dividends or distributions are to be declared on a Class of Shares they shall be declared and paid according to the amounts paid or credited as paid on the Shares of such Class issued on the record date for such dividend or distribution as determined in accordance with these Articles.
101. Out of the net profit of the Company for each fiscal year, after having provided for income tax, and covered the losses of the previous years, there shall be first set aside a mandated legal capital reserve of ten percent (10%) from the net profit after tax. The Board of Directors may, before declaring any dividends or distributions, set aside such sums as they think proper as a reserve or reserves which shall at the discretion of the Board of Directors, be applicable for any purpose of the Company and pending such application may, at the like discretion, be employed in the business of the Company.
102. No dividend or distribution shall be payable except out of the profits of the Company, realised or unrealised, or out of the share premium account or as otherwise permitted by the Statute. However, when the legal reserve as provided in Article 101 reaches more than 25% of the paid-in capital of the Company, the fund in the mandated reserve account in excess of 25% of the paid-in capital of the Company may be used to pay dividends or distributions.
103. The Board of Directors may declare that any dividend or distribution be paid wholly or partly by the distribution of specific assets (including shares, or other securities of any other company), or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Board of Directors may settle all questions as they think expedient and in particular may issue fractional certificates and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Board of Directors. However, subject to the Statute and so long as the Shares are listed on any ROC Securities Exchange, before the Company makes distributions in kind, the Board shall request certified public accountants to audit the value of such assets, and any distribution of assets other than cash and the value thereof shall be approved by the Members by way of a Special Resolution at general meetings.
104. Any dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid 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 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. Anyone of two or more joint holders may give effectual receipts for any dividends, bonuses, or other monies payable in respect of the Share held by them as joint holders.

105. When there is profit in the final account of the current year of the Company, such profit is distributable only after covering accumulated losses, paying applicable taxes, and setting aside the 10% legal reserve pursuant to these Articles (hereinafter "Distributable Net Profit of the Current Year"). Distributions of cash and/or bonus shares (together "Distributions") may be declared from Distributable Net Profit of the Current Year and any undistributed retained earnings accrued from prior years (together "Accumulated Distributable Net Profit"). When the Board of Directors elects to declare Distributions from the Accumulated Distributable Net Profit, the Board of Directors shall prepare the plan of declaration of Distributions in accordance with the following guidelines, and submit such plan for approval of the Members at general meetings:
- (a) Collectively, Directors and Supervisors are entitled to receive year-end bonuses of no more than three percent (3%) of the Accumulated Distributable Net Profit, and such bonus payment shall only be paid in cash.
 - (b) Employees of the Company and the Subsidiaries of the Company collectively are entitled to receive year-end bonus of no less than one percent (1%) of the Accumulated Distributable Net Profit, which may be payable in cash, fully paid-up Shares, or any combination of both.
 - (c) The remaining Accumulated Distributable Net Profit after the deduction of the amount set out in this Article 105 (a) and (b) above is available for distribution to the Members as cash dividend and/or bonus shares to the Members. The dividends as proposed in the plan of declaration of Distribution may not be less than ten percent (10%) of the Distributable Net Profit of the Current Year. In respect of the cash dividend declared and/or bonus shares issued to the Members, cash dividends shall be no more than fifty percent (50%) of such dividends declared.
- No dividend or distribution shall bear interest against the Company.

CAPITALISATION

106. Subject to the Statute, Applicable Public Company Rules, and these Articles, the Company may upon the recommendation of the Board of Directors by a resolution in a general meeting authorise the Board of Directors to capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of dividend and to 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 of Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Board of Directors to make such provisions as they think 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).

BOOKS OF ACCOUNT

107. The Board of Directors shall cause proper books of account to be kept with respect to:
 - (a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;
 - (b) all sales and purchases of goods by the Company;
 - (c) the assets and liabilities of the Company.
108. Proper books 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. The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one year.

SUPERVISORS

109. There shall be no less than three (3) Supervisors, each of whom shall be appointed to a term of office of three (3) years. Supervisors shall be elected by Members at general meetings. To the extent required by the Applicable Public Company Rules, at least one of the Supervisors shall be domiciled in the ROC. The quorum and the cumulative voting mechanism of Board of Directors, as prescribed in Article 71, shall be applied mutatis mutandis to the election of Supervisors.
110. The Board of Directors is authorised to determine the remuneration paid to the Supervisors, taking into account the extent and value of the services provided for the Company and the industry-wide compensation levels and practices.
111. If all of the Supervisors are resigned or removed, the Board of Directors shall hold, within sixty days, an extraordinary general meeting to elect succeeding Supervisors to fill the vacancies.
112. Supervisors shall supervise the execution of business operations of the Company, and may from time to time inspect the business and financial conditions of the Company, examine the books and documents, and request the Board of Directors or any Officer to make reports thereon.
113. Supervisors shall audit various financial statements and corporate records prepared for the submission to all Members at general meetings by the Board of Directors, and shall make a report of their findings and opinions at general meetings. When performing their aforementioned duties, the Supervisors may appoint an attorney or a certified public accountant to conduct the auditing on their behalf.
114. Supervisors are entitled to attend meetings of the Board of Directors and to state their opinions therein. In case the Board of Directors or any director commits any act, when carrying out the business operations of the Company, in a manner violating the applicable laws and/or regulations, these Articles, or any resolution passed at a general meeting, the supervisors shall immediately notify the Board of Directors or the violating director, as the case may be, to cease such act.
115. Each Supervisor may separately exercise his/her/its authority prescribed in these Articles.
116. No Supervisor may concurrently serve in the office of a Director, other officers, or as an employee of the Company.
117. Member(s) holding 3% or more of the total number of issued Shares of the Company may request in writing the Supervisors to initiate, on behalf of the Company, an action against a Director of the Company. In case the Supervisors fail to initiate such action within 30 days

after having received the aforementioned request, then subject to Cayman Islands law, the Members filing that request in accordance with this Article, may initiate the action on behalf the Company in any court with competent jurisdiction, and the Taipei District Court, ROC may be the court of the first instance for this action.

NOTICES

118. Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by post, cable, telex or telecopy to him or to his address as shown in the register of Members, such notice, if mailed, to be forwarded airmail if the address be outside the Cayman Islands.
119. (a) 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 to have been effected at the expiration of 60 hours after the letter containing the same is posted as aforesaid.
(b) Where a notice is sent by cable, telex, telecopy or electronic message, service of the notice shall be deemed to be effected by properly addressing, and sending such notice through a transmitting organisation and to have been effected on the day the same is sent as aforesaid.
120. A notice may be given by the Company to the joint holders of record of a Share by giving the notice to the joint holder first named on the register of Members in respect of the Share.
121. 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 by sending it through the post as aforesaid in a pre-paid letter 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.
122. Notice of every general meeting shall be given in any manner hereinbefore authorised to:
 - (a) every person shown as a Member in the register of Members as of 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.
 - (b) 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 of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting; andNo other person shall be entitled to receive notices of general meetings.

WINDING UP

123. If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute, divide amongst the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such 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 contributories as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any Shares or other securities whereon there is any liability.

124. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up 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 capital paid up, or which ought to have been paid up, at the commencement of the winding up on the Shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the Shares held by them respectively. This Article is to be without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

INDEMNITY

125. The Directors and officers for the time being of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and their heirs, executors, administrators and personal representatives respectively shall be indemnified out of the assets of the Company from and against all actions, proceedings, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by reason of any act done or omitted in or about the execution of their duty in their respective offices or trusts, except such (if any) as they shall incur or sustain by or through their own willful neglect or default respectively and no such Director, officer or trustee shall be answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt for the sake of conformity or for the solvency or honesty of any banker or other persons with whom any monies or effects belonging to the Company may be lodged or deposited for safe custody or for any insufficiency of any security upon which any monies of the Company may be invested or for any other loss or damage due to any such cause as aforesaid or which may happen in or about the execution of his office or trust unless the same shall happen in or about the execution of his office or trust unless the same shall happen through the willful neglect or default of such Director, Officer or trustee.

FINANCIAL YEAR

126. Unless the Board of Directors 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.

TRANSFER BY WAY OF CONTINUATION

127. If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of the 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.

【附錄二】『會計制度』原條文

第一章 總說明

1. 目的：在經濟急速成長的環境下，企業經營管理已需要追求制度化來順應時代，有鑒於此，會計制度乃成為會計事務處理之準繩，亦為企業經營管理之重要依據。會計報表既可成為過去經營得失之檢討依據，更可提供經營者決定未來經營方針及業務擴展之參考。本公司為了今後管理經營分析及會計事務處理之需要，俾提高經營效率，特訂定本制度。
2. 範圍：
 - 2.1. 本會計制度之設計，係依據一般公認會計原則、商業會計法、證券發行人財務報告編製準則及其他政府頒行之有關法令，並配合本公司業務、組織的實際需要及一般酒店業之會計制度，加以訂定。
 - 2.2. 凡本公司各部門之會計事務均適用本制度之規定。
3. 內容：
 - 3.1. 本制度作業內容，其檔編號及主要內容如下：
 - 第一章 總說明：

敘述本制度訂定之目的及說明公司主要經營業務及組織分工狀況等。
 - 第二章 帳簿組織系統圖：

以架構圖方式，表示會計資料之搜集、會計作業過程及會計報告編製等程式。
 - 第三章 會計科目編號、名稱及使用說明：

會計科目之釐訂，為會計制度設計之骨幹，亦為本制度重點所在。本項除介紹會計科目之設置原則外，並逐一說明各科目之意義。
 - 第四章 會計憑證之內容及使用說明：

本作業首先介紹會計憑證之種類及設置原則，再說明傳票(即記帳憑證)之種類，例示其格式及內容，介紹傳票之應用，編製時應注意之事項等。
 - 第五章 會計簿籍：

本作業介紹會計帳簿之設計原則及其種類格式與記載方法。
 - 第六章 會計報表：

本作業介紹會計報表的功能、編製時機及其格式內容。
 - 第七章 普通會計事務處理準則：

本作業主要目的在於闡明資產、負債、股東權益、營業收入、營業成本及費用等主要會計科目類別之定義，俾利於帳務處理時，有所依循。
 - 第八章 普通會計事務處理程式：

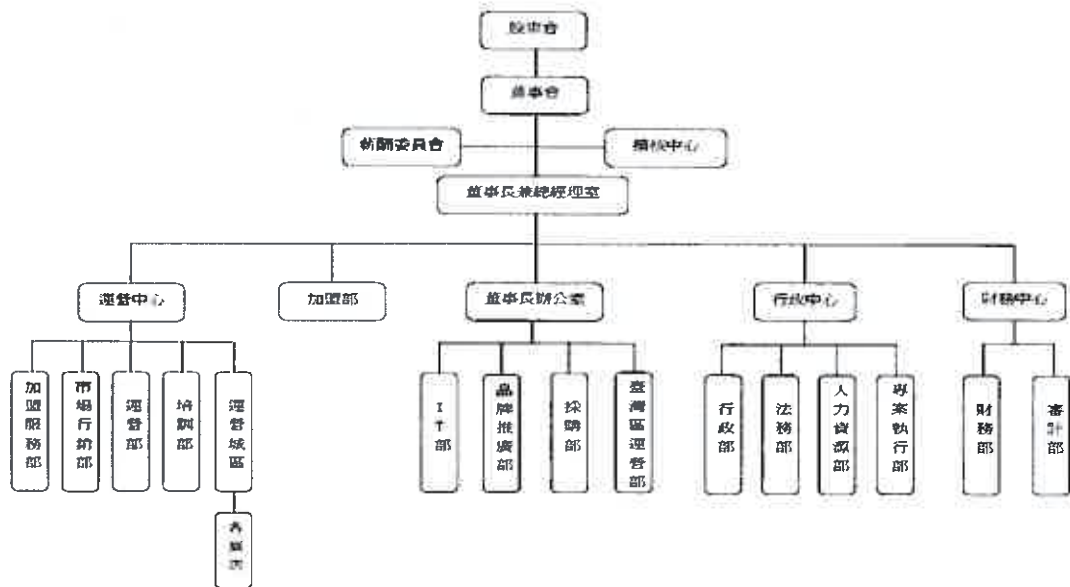
本作業主要目的在述明普通會計事務之範圍及處理，以作為會計部門執行作業處理之依據，並訂明會計人員移交及檔案保管之處理事宜。
 - 第九章 主要交易循環會計處理程式：

本作業主要目的在於敘述收入及收款、採購及付款、薪資、財產、營業稅申報等主要作業會計處理程式，以作為相關部門作業執行及會計人員帳務處理之依據。

第十章 日審處理程式：

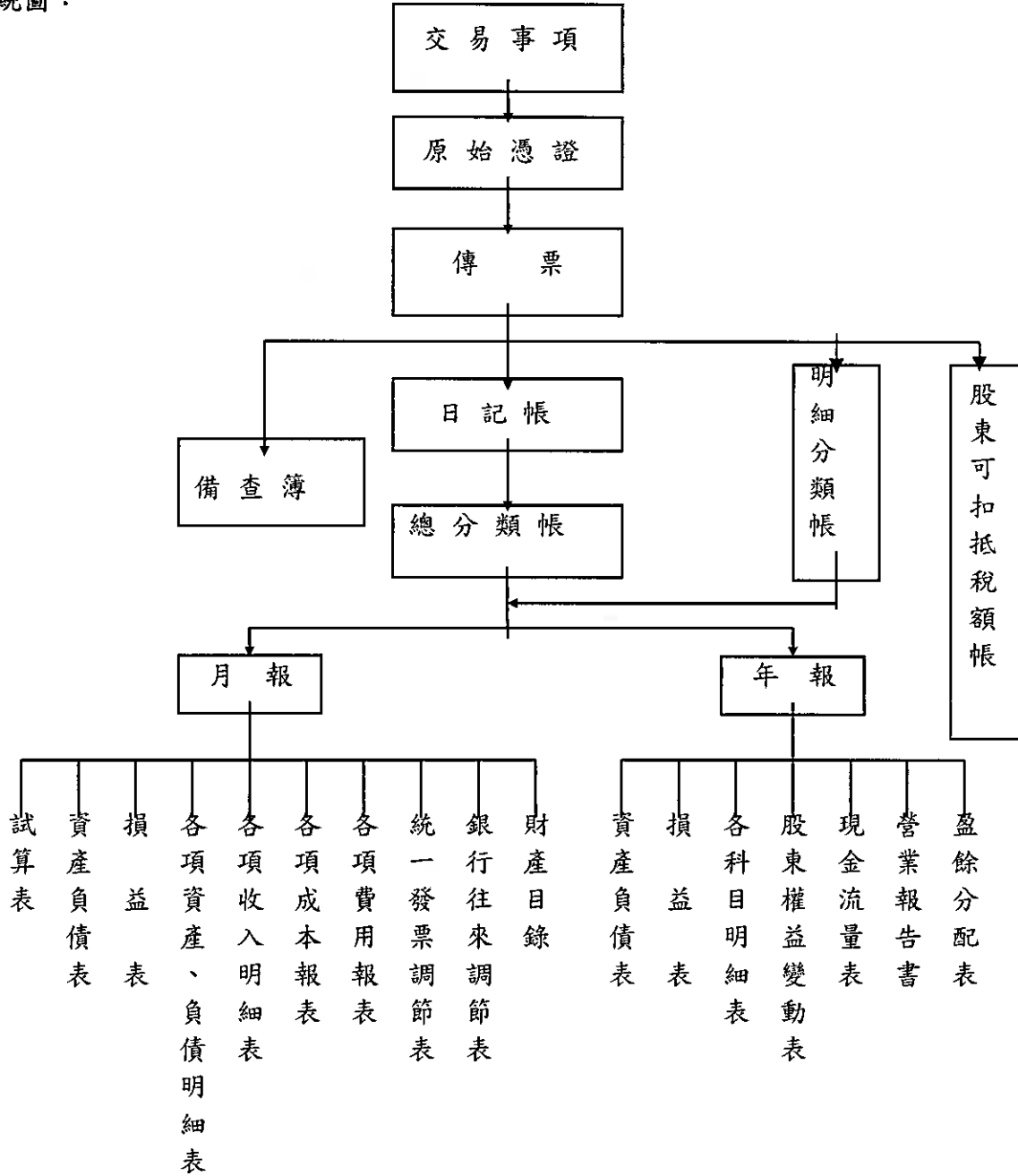
本作業主要目的在於對酒店提供服務的過程進行審核監督，亦可供各相關部門執行作業處理之依據。

- 3.2. 本制度內容如有未盡事宜者，得作必要之補充或修正，俾更契合實際之需要。
- 3.3. 組織圖。



帳簿組織系統圖

1. 目的：確立公司帳簿組織架構及帳務處理流程。
2. 範圍：本作業程式適用於會計作業過程及會計報告編製等程式。
3. 系統圖：



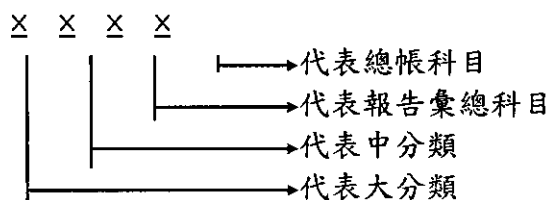
會計科目編號、名稱及使用說明

1. 目的：會計科目係公司會計制度之基石，無論財務會計資料之分類、彙總、分析、編製財務報表及會計作業電腦化皆有賴於會計科目之編號辦理，故本制度將會計科目編號劃一，即為配合電腦作業之施行，簡化輸入作業，增進電腦處理效率，使迅速產生允當之會計報表，便利有關單位管理及稽核，並作財務分析之用，以達會計資料資訊化之目的。
2. 範圍：依據公開發行公司一般行業統一通用會計科目及代碼，針對財務報表之表達將會計科目依資產類、負債類、股東權益類、營業收入類、營業成本類、營業費用類、營業外收入及營業外支出類、所得稅類及非經常營業損益類等主要分類。

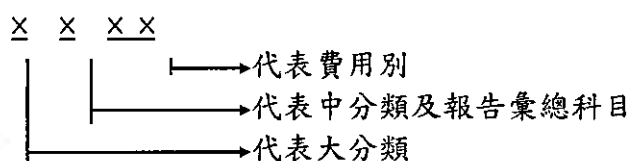
3. 內容：

3.1. 編號之方法：

(一) 一般科目(費用科目除外)



(二) 費用科目



3.2. 編號之原則：

XXX - X

總帳科目 明細科目

(一) 大分類與中分類編碼原則：

大分類及中分類係按照財務報表編製原則予以分類，於設計中分類代碼時，並注意資產、負債、收入、成本相對科目編號之一致，另並預留適當之空間俾供以後擴充。

(二) 報告彙總科目及編碼原則：

報告彙總科目之設計係依照「編製準則」所列之揭露規定，原則上必須於財務報表上單獨表達之項目均視為報告彙總科目。

(三) 總帳科目及編碼原則：

1. 總帳科目之編號由「1」至「8」。
2. 總帳科目第一位數代表大類，1表示資產，2表示負債，3表示股東權益，4表示銷貨收入，5表示營業成本，6表示營業費用，7表示營業外收支，8表示所得稅。

資產類會計科目

會計科目代碼	會計科目說明
1-	<p>資 產</p> <p>所謂資產係指一公司由於過去之交易或其他事項所獲得或控制之資源，預期未來能提供經濟效益者。</p>
11-13	<p>流動資產</p> <p>凡在正常營運過程中於一年內可變為現金，或在不影響業務之原則下，隨時可變為現金或耗用之資產皆屬之。但營業週期長於一年者，應改以一個營業週期作為劃分流動及非流動之標準。</p>
110	<p>現金及約當現金</p> <p>凡庫存現金、銀行及郵局及公庫之存款，在途現金以及撥供各部門使用之零用金或週轉金等屬之。特定用途所撥存之現金屬於基金性質者，不屬現金科目。</p>
1101	<p>庫存現金</p> <p>庫存之貨幣，原則上當日收入之現款，應於當日送存銀行，於結帳日不及送存銀行者，暫懸列本科目，於次日轉存銀行沖銷，平時不得使用本科目。</p>
1102	<p>零用金/週轉金</p> <p>凡撥供出納及各單位因業務上週轉或零星支出之定額現金皆屬之，除其他臨時週轉金外，均為定額零用金，採實際取據報銷方式撥補。每屆結算日，所有在零用金內支付之款項，應限期報銷轉列各適當科目，結帳日各類週轉金帳面餘額，應與同日手存現金相等。保管定額週轉金者應登載收支記錄備查。</p>
1103	<p>銀行存款</p> <p>凡存放銀行(或郵局)及其他金融機構之各項支票存款、活期存款、定期存款及外匯存款等皆屬之。業經指定用途或支用受有約定之銀行存款，如擴充設備及償債基金等，應不包括在內。本科目應以存款帳戶別設立明細科目。</p>
1104	<p>銀行存款-外幣評價</p> <p>凡認列銀行存款已(未)實現兌換損失皆屬之。</p>
1311	<p>交易目的金融資產-流動</p> <p>指短期性之投資。</p>
1312	<p>交易目的金融資產評價調整-流動</p> <p>指短期性之投資之評價。</p>
1313	<p>指定公平價值變動列入損益之金融資產-流動</p> <p>指企業在符合特定條件時直接指定為以公允價值計量且其變動計入當期損益之金融資產。</p>
1314	<p>交易目的金融資產評價調整-流動</p> <p>指企業在符合特定條件時直接指定為以公允價值計量且其變動計入當期損益之金融資產之評價。</p>
1321	<p>備供出售金融資產-流動</p> <p>指初始確認時即被指定為備供出售之非衍生金融資產。</p>
1322	<p>備供出售金融資產評價調整-流動</p> <p>指初始確認時即被指定為備供出售之非衍生金融資產之評價。</p>

會計科目代碼	會計科目說明
1323	累計減損-備供出售金融資產-流動 凡提列備供出售金融資產之累計減損皆屬之。
1331	持有至到期日金融資產 指到期日固定、收回金額固定或可確定，且企業有明確意圖和能力持有至到期之非衍生金融資產。
1332	累計減損-持有至到期日金融資產-流動 凡提列持有至到期日金融資產之累計減損皆屬之。
1340	避險之衍生性金融資產-流動 指依避險會計指定且為有效避險工具之金融資產，應以公平價值衡量，並應依流動性區分為流動與非流動，非流動者應改列其他資產項下。
1121	應收票據 凡因營業而發生之一年或一個營業週期內到期應收票據皆屬之。
1122	其他應收票據 凡因營業外而發生之一年或一個營業週期內到期應收票據皆屬之。
1129	備抵呆帳-應收票據 凡提列應收票據之備抵呆帳皆屬之。
1131	應收票據-關係人 凡關係人因營業而發生之一年或一個營業週期內到期應收票據皆屬之。
1132	其他應收票據-關係人 凡關係人因營業外而發生之一年或一個營業週期內到期應收票據皆屬之。
1139	備抵呆帳-應收關係人票據 凡提列應收票據-關係人之備抵呆帳皆屬之。
1143	應收帳款 凡因營業而發生之一年或一個營業週期內到期應收款項皆屬之。
1149	備抵呆帳-應收帳款 凡提列應收帳款之備抵呆帳皆屬之。
1153	應收帳款-關係人 凡關係人因營業而發生之一年或一個營業週期內到期應收款項皆屬之。
1159	備抵呆帳-應收關係人帳款 凡提列應收帳款-關係人之備抵呆帳皆屬之。
1164	應收退稅款 凡結算應收退回之營業稅、營利事業所得稅、各項稅款等皆屬之。
1176	應收收益 指不能歸屬於應收帳款之其他收益。
1178	其他應收款 指不能歸屬於應收帳款之款項。

會計科目代碼	會計科目說明
1179	備抵呆帳-其他應收款項 其他應收款無法收現之金額，提列適當之備抵呆帳，列為其他應收帳款之減項。
1186	應收收益-關係人 指不能歸屬於應收帳款之關係人其他收益。
1188	其他應收款-關係人 指不能歸屬於應收帳款之關係人款項。
1189	備抵呆帳-其他應收關係人款項 其他應收款之關係人款項無法收現之金額，提列適當之備抵呆帳，列為其他應收款-關係人之減項。
1232	物料 指酒店布草和窗簾。
1238	其他存貨 指除布草和窗簾外其他酒店運營中備存之用品。
1239	備抵存貨跌價及呆滯損失 凡存貨因過時陳舊、已無出售價值而提列備抵損失和存貨按「成本與市價孰低法」評價而發生之備抵損失皆屬之。 (本科目為「1231-1239」之評價科目。)
1251	預付薪資 凡員工預先支領之薪資皆屬之。
1255	預付保險費 凡支付之各項保險費於短期間內尚未到期尚未攤銷之款項。
1256	用品盤存 凡短期間內未耗用而預為支付之各項消耗品。
1257	預付所得稅 凡銀行定期存款之預扣利息收入稅額、暫繳之稅額皆屬之。
1258	其他預付費用 除 1251-1257 外凡短期間內尚未到期或耗用而預為支付之各項費用。
1261	預付貨款 凡為訂購原、物料以外品項而預付廠商款項。
1264	進項稅額 營業人購入貨物或勞務，依規定支付之營業稅額得扣抵銷項稅額或可申請退還者，記入本科目之借方。因進貨退出或折讓而收回之營業稅額，或因進項稅額不可扣抵而嗣後轉入相關資產、費用或損失科目，或每期應申報營業稅而將本科目與銷項稅額對沖以計算應納或溢付營業稅額時記入本科目貸方。
1265	留抵稅額 結算需留抵的營業稅。
1268	其他預付款 凡不屬於 1261-1267 上列各項之預付款項皆屬之。

會計科目代碼	會計科目說明
1281	暫付款 只暫為支付之各項成本或費用
1282	代付款項 只代為支付之各項費用
1283	員工借支 員工預先借支之款項。
1286	遞延所得稅資產-流動 凡因時間上之差異，所造成之應付所得稅高於所得稅費用之差額，其預期實現期間於未來一年之內者皆屬之。
1289	備抵遞延所得稅資產-流動 凡因時間上之差異，所造成之應付所得稅高於所得稅費用之差額提列備抵，其預期實現期間於未來一年之內者皆屬之。
1291	受限制資產 只已設定用途之資產。
14-16	長期投資及固定資產 凡投資其他企業之股票，具有下列情形之一者皆屬之。 凡供營業上長期使用，非以出售為目的之有形資產及已供營業上使用之未完工程與款項等皆屬之。
1420	長期投資 凡投資其他企業之股票，具有下列情形之一者皆屬之： (1) 被投資公司股票未在公開市場交易或無明確市價者。 (2) 意圖控制被投資公司或與其建立密切業務關係者。 (3) 有積極意圖及能力長期持有者。
1431	指定公平價值變動列入損益之金融資產-非流動 指企業直接指定公平價值變動列入損益之非流動之金融資產。
1432	指定公平價值變動列入損益之金融資產評價調整-非流動 指指定公平價值變動列入損益之非流動之金融資產之評價。
1433	交易目的金融資產-非流動 指長期性投資之金融資產。
1434	交易目的金融資產評價調整-非流動 指長期性投資之金融資產之評價。
1451	備供出售金融資產-非流動 指初始確認時即被指定為長期性備供出售之非衍生金融資產。
1452	備供出售金融資產評價調整-非流動 指初始確認時即被指定為長期性備供出售之非衍生金融資產之評價。
1453	累計減損-備供出售金融資產-非流動 凡提列長期性備供出售之金融資產之累計減損皆屬之。
1461	持有至到期日金融資產-非流動 指長期性的投資，到期日固定、收回金額固定或可確定，且企業有明確意圖和能力持有至到期之非衍生金融資產

會計科目代碼	會計科目說明
1462	累計減損-持有至到期日金融資產-非流動 凡提列長期性持有至到期日之金融資產之累計減損皆屬之。
1481	以成本衡量之金融資產-非流動 指長期性之投資，如投資其他企業發行之股票、債券或投資不動產等。
1482	累計減損-以成本衡量之金融資產-非流動 凡提列長期性以成本衡量之金融資產之累計減損皆屬之。
1501	土地 凡土地之取得成本屬之。
1511	土地改良物 凡土地之改良成本屬之。
1519	累計折舊-土地改良物 凡提列土地改良物之累計折舊皆屬之。
1521	房屋及建築物 凡自有之房屋建築及其他附屬設備之取得成本及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。
1529	累計折舊-房屋及建築物 凡提列房屋及建築之累計折舊皆屬之。
1531	機器設備 凡自有之直接或間接提供酒店運營之機器設備及其備件之取得成本及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。
1549	累計折舊-機器設備 凡提列機械設備之累計折舊皆屬之。
1551	運輸設備 凡供運輸用之各項設備之取得成本及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出等皆屬之。
1559	累計折舊-運輸設備 凡提列運輸設備之累計折舊皆屬之。
1561	辦公設備 凡管理人員辦公之設備之取得成本及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。
1569	累計折舊-辦公設備 凡提列辦公設備之累計折舊皆屬之。
1571	營業器具 凡供酒店客房運營之各項設備，其取得成本及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。
1579	累計折舊-營業器具 凡提列營業器具之累計折舊皆屬之。
1631	租賃改良
1639	累計折舊-租賃改良 凡提列租賃改良之累計折舊皆屬之。

會計科目代碼	會計科目說明
1671	未完工程 凡正在購建或裝置供營業上使用之工程。
1672	預付設備款 凡預付而尚未達可使用狀態之設備成本皆屬之。
1681	其他固定資產 凡除以上設備以外之設備及購入後所有能延長資產耐用年限或增加服務潛能之資本化支出皆屬之。
1689	累計折舊-其他固定資產 凡提列其他固定資產之累計折舊皆屬之。
1599	累計減損-固定資產 前述各項固定資產累計減損損失
17	無形資產 指無實體存在而具經濟價值之資產。
1720	專利權 凡經取得經政府核准認可之專利權所支付之費用皆屬之。
1750	電腦軟體成本 凡電腦軟體相關之無形資產皆屬之。
1770	遞延退休金成本 帳上應計退休金負債小於財務會計準則公報第 18 號所規定之最低退休金負債加預付退休金合計數的部份，應借記遞延退休金成本，補提列退休金負債，以承認前期未認列之服務成本、過渡性淨資產或淨給付義務。
1780	其他無形資產 凡不屬上列無形資產皆屬之。
18、19	其他資產 上列各項之資產且收回或變現期限在一年或一個營業週期以上者皆屬之。
1821	存出保證金 凡存出作保證用之現金或其他資產皆屬之。
1831	開辦費
1838	遞延費用 凡已發生之費用應由以後各期負擔者屬之。
1848	催收帳款 凡應收款項或票據逾期一年以上或超過約定或規定收回期限未能收取者屬之。
1849	備抵呆帳-催收帳款 凡提列上列各項長期應收債權備抵呆帳屬之。
1860	遞延所得稅資產-非流動資產 凡因時間上之差異，所造成之應付所得稅高於所得稅費用之差額，其預期實現期間長於一年以上者皆屬之。
1941	存出保證票據(備忘科目) 凡為保證用存出之票據等皆屬之。
1971	應收保證票據 凡為保證用之應收票據等皆屬之。

負債類會計科目

會計科目代碼	會計科目說明
2	負債 所謂負債係指一公司由於過去之交易或其他事項所產生之經濟義務，需於未來移轉資產或提供勞務因而犧牲未來經濟效益者。
21、22	流動負債 凡在正常營運過程中需於一年內或一個營業週期內(以較長者為準)以流動資產或其他流動負債償付之負債，或依債權人之要求，隨時應予償付之負債皆屬之。
2111	短期借款 凡向銀行或他人借入及透支之款項、信用狀借款等，其償還期限在一年或一個營業週期內者屬之。
2121	應付票據 凡因營業活動而產生之應付票據，其付款期限在一年或一個營業週期以內者屬之。
2139	其他應付票據 凡因非因營業活動而產生之應付票據，其付款期限在一年或一個營業週期以內者屬之。
2131	應付票據-關係人 凡因營業活動而產生之關係人應付票據，其付款期限在一年或一個營業週期以內者屬之。
2139	其他應付票據-關係人 凡因非因營業活動而產生之關係人應付票據，其付款期限在一年或一個營業週期以內者屬之。
2143	應付帳款 凡因營業活動所需購進商品或原物料等皆屬之。
2144	暫估應付帳款 指已驗收未請款之所有進貨。
2153	應付帳款-關係人 凡因營業活動所需自關係人購進商品或原料等皆屬之。
2154	暫估應付帳款-關係人 指已驗收未請款之所有關係人進貨。
2171	應付薪資 凡已發生而尚未支付之各類薪資。
2173	應付利息 凡已發生而尚未支付之利息費用。
2214	銷項稅額 凡營業人銷售貨物時向買受人收取之營業稅屬之。
2215	應付營業稅 凡已發生而尚未支付之營業稅。
2216	應付股利 凡已分配而尚未支付之股利。
2219	應付員工紅利 凡已分配而尚未支付之員工紅利。
2221	應付董監車馬費 凡已發生而尚未支付之董監車馬費費。

會計科目代碼	會計科目說明
2224	應付設備款 凡因採購設備而須支付之相關費用。
2228	其他應付款-其他 凡應付因非營業活動而產生之款項及費用皆屬之。
2261	預收貨款 凡公司於尚未交付貨物前即已收取之貨款或匯入款項無法對應之應收帳款等項目皆屬之。
2262	預收租金 凡公司先收取租金等皆屬之。
2268	其他預收款項 凡不屬於上列各項之預收款項皆屬之。
2281	暫收款 已收各類應收款但尚未取得付款明細，因而暫掛此科目
2282	代收款 凡上列未列舉之代收款皆屬之。
2286	遞延所得稅負債-流動 凡因時間上之差異，所造成應付所得稅低於所得稅費用之差額，其預期實現期間於未來一年以內者皆屬之。
2270	一年內到期之長期負債 凡一年內到期之長期負債由長期負債轉列之皆屬之。
2403	交易目的金融負債-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2404	交易目的金融負債評價調整-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2401	指定公平價值變動認列為損益之金融負債-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2402	指定公平價值變動列入損益之金融負債評價調整-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2430	避險之衍生性金融負債-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2470	以成本衡量之金融負債-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2411	應付公司債 發行公司債。
2419	應付公司債溢（折）價 發行公司債所產生之溢（折）價。
2421	銀行長期借款 凡向銀行借入之款項，其償還期在一年一個營業週期以上者皆屬之。

會計科目代碼	會計科目說明
2428	其他長期負債 凡到期日在一年或一個營業週轉期以上(以較長者為準)之債務之長期借款以外具有長期性質之負債皆屬之。
2490	其他金融負債-非流動 指具有按潛在不利於己之條件與另一方交換金融資產或金融負債之合約義務。
2530	外銷損失準備 因外銷交易評估其帳款收回風險所估列損失。
2540	國外投資損失準備 因境外投資評估其投資風險所估列損失。
2820	存入保證金 凡收到客戶存入供保證用之款項皆屬之。
2861	遞延所得稅負債-非流動 凡因時間上之差異，所造成應付所得稅低於所得稅費用之差額，其預期實現期間長於一年以上者皆屬之。
2881	遞延貸項-聯屬間利益 只與關係人間交易所產生之收益需遞延於往後各期實現利益。
2931	存入保證票據 凡收到客戶存入供保證用之票據皆屬之。
2941	應付保證票據 凡為保證用之應付票據等皆屬之。

股東權益類會計科目

會計科目代碼	會計科目說明
3-	股東權益 「股東權益」為全部資產減除全部負債後之餘額。
3110	普通股股本 凡公司因發行普通股股票而實收之股票面額部份屬之。
3140	預收股本 凡公司因發行普通股股票而預收之股款。
3150	待分配股票股利 凡公司因盈餘分配配發股票股利。
3211	資本公積-股票溢價
3310	法定盈餘公積
3320	特別盈餘公積
3351	累積盈虧 凡未經指撥之盈餘或未經彌補之虧損皆屬之。
3353	本期損益
3420	累積換算調整數 凡本國企業在國外營運之分公司、子公司及採權益法評價之轉投資事業，其財務報表按歷史匯率、現時匯率和當期加權平均匯率換算所產生之兌換差額皆屬之。
3510	庫藏股票

營業收入類會計科目

會計科目代碼	會計科目說明
4	營業收入 凡本期因經常營業活動而銷售商品或提供勞務等所獲得之收入者皆屬之。
4411	客房收入 凡本期提供酒店住宿之勞務所獲得之收入者皆屬之。
4412	餐飲收入 凡本期提供酒店餐飲之勞務所獲得之收入者皆屬之。
4413	電話及電報收入 凡本期提供住宿期間電話電報之服務所獲得之收入者皆屬之。
4418	其他餐旅服務收入 凡本期提供除上述收入之外之服務所獲得之收入者皆屬之。
4881	其他營業收入 凡本期提供酒店服務之外所獲得之收入者皆屬之。

營業成本類會計科目

會計科目代碼	會計科目說明
5	營業成本 凡本期因經常營業活動而銷售商品或提供勞務等所應負擔之營業成本皆屬之。
5411	客房成本
5412	餐飲成本
5413	電話及電報成本
5418	其他餐旅服務成本

營業費用類會計科目

6	營業費用
61	銷售費用 凡銷售部門發生之費用皆屬之。
6110	(銷) 薪資支出 凡銷售部門人員之薪工, 津貼及各種補助費皆屬之。
6111	(銷) 租金支出 凡銷售部門之租金支出屬之。
6112	(銷) 文具印刷 凡銷售部門所發生事務性文具耗用, 印刷, 打字, 表單, 電腦耗材等皆屬之。
6113	(銷) 旅費 凡銷售部門員工因公出差之膳, 宿, 雜費及油資, 過路, 停車, 計程車等
6114	(銷) 運費 凡銷售部門因銷售行文所產生之費用皆屬之。
6115	(銷) 郵電費 凡銷售部門經郵局交遞購用之郵資等相關收費及電信網路之費用

6116	(銷) 修繕費 凡銷售部門所用之房屋、設備等之各種修理及養護費皆屬之。
6117	(銷) 廣告費 凡銷售部門之各類廣告、型錄、參展所發生之費用皆屬之。
6118	(銷) 水電瓦斯費 凡營業所需耗用之水費, 電費, 瓦斯費
6119	(銷) 保險費 凡銷售部門所生產之貨物, 資產及人身等保險費。
6120	(銷) 交際費 凡銷售部門因業務需求接待客人所發生之餐費, 禮品等費用
6121	(銷) 捐贈 凡銷售部門所發生之捐贈支出。
6122	(銷) 稅捐 凡銷售部門所需分擔之房屋稅, 地價稅, 貨物稅等稅捐
6124	(銷) 折舊費用 凡銷售部門所屬設備提列之折舊。
6125	(銷) 各項攤提 凡銷售部門各項遞延費用及無形資產分期攤銷費用。
6127	(銷) 伙食費 凡銷售部門提撥之福利金或實際支付員工之醫療保健育樂等費用
6128	(銷) 職工福利費 凡銷售部門提撥之福利金或實際支付員工之醫療保健育樂等費用
6130	(銷) 備金支出 凡銷售部門業務之需所發生之備金屬之。
6131	(銷) 訓練費 凡銷售部門為提高專業技術, 管理技術而支付訓練職工之費用, 包括自辦訓練, 委託代訓練, 派外參加訓練課程等費
6134	(銷) 勞務費 凡銷售部門需要支付技師, 律師, 代書, 工匠等執行業務之定期或不定期之報酬
6188	(銷) 其他費用 凡上述銷售部門所列以外之費用皆屬之。
62	管理費用 凡管理部門發生之費用皆屬之。
6210	(管) 薪資支出 凡管理部門人員之薪工, 津貼及各種補助費皆屬之。
6211	(管) 租金支出 凡管理部門之租金支出屬之。
6212	(管) 文具印刷 凡管理部門所發生事務性文具耗用, 印刷, 打字, 表單, 電腦耗材等皆屬之。
6213	(管) 旅費 凡管理部門員工因公出差之膳, 宿, 雜費及油資, 過路, 停車, 計程車等
6214	(管) 運費 凡管理部門因銷售行文所產生之費用皆屬之。

6215	(管) 郵電費 凡管理部門經郵局交遞購用之郵資等相關收費及電信網路之費用
6216	(管) 修繕費 凡管理部門所用之房屋、設備等之各種修理及養護費皆屬之
6217	(管) 廣告費 凡管理部門之各類廣告、型錄、參展所發生之費用皆屬之。
6218	(管) 水電瓦斯費 凡管理所需耗用之水費, 電費, 瓦斯費
6219	(管) 保險費 凡管理部門所生產之貨物, 資產及人身等保險費。
6220	(管) 交際費 凡管理部門因業務需求接待客人所發生之餐費, 禮品等費用
6221	(管) 捐贈 凡管理部門所發生之捐贈支出。
6222	(管) 稅捐 凡管理部門所需分擔之房屋稅, 地價稅, 貨物稅等稅捐
6223	(管) 呆帳費用 凡因管理問題所產生之呆帳。
6224	(管) 折舊費用 凡管理部門所屬設備提列之折舊。
6225	(管) 各項攤提 凡管理部門各項遞延費用及無形資產分期攤銷費用。
6227	(管) 伙食費 凡管理部門提撥之福利金或實際支付員工之醫療保健育樂等費用
6228	(管) 職工福利費 凡管理部門提撥之福利金或實際支付員工之醫療保健育樂等費用
6230	(管) 傭金支出 凡管理部門業務之需所發生之傭金屬之。
6231	(管) 訓練費 凡管理部門為提高專業技術, 管理技術而支付訓練職工之費用, 包括自辦訓練, 委託代訓練, 派外參加訓練課程等費
6232	(管) 網路服務費 凡管理部門之應分攤網路服務費屬之
6233	(管) 保全費 凡管理部門之應分攤保全費屬之。
6234	(管) 勞務費 凡管理部門需要支付技師, 律師, 代書, 工匠等執行業務之定期或不定期之報酬
6288	(管) 其他費用 凡上述管理部門所列以外之費用皆屬之。

營業外收入及費用類會計科目

7	營業外收入(支) 凡本期內因非主要營業活動所發生之收入、支出皆屬之。
7110	利息收入 凡存放金融機構、融資貸與他人等所產生之利息收入皆屬之。
7310	金融資產評價利益
7320	金融負債評價利益
7121	投資收益 凡非以投資為業之公司，因從事短期及長期投資依成本法取得之股利收入及依權益法按持股比例認列被投資公司本期盈餘等投資收益皆屬之。
7130	處分固定資產利益 凡因處分固定資產所獲得之利益皆屬之。
7140	處分投資收益 凡因處分金融資產及長期投資所獲得之利益皆屬之。
7280	減損迴轉利益 凡於資產負債表日評估有證據顯示資產(商譽除外)於以前年度所認列之減損損失，可能已不存在或減少，而迴轉之減損損失屬之。
7480	其他收入 凡未歸屬上列各項之營業外收益，如已沖銷帳款之收回，賠償收入等皆屬之。
7510	利息支出 凡以實現之利息費用，發生之數，記入借方。包括已付，應付未付，及公司債溢價，折價攤銷部分皆屬之。
7640	金融資產評價損失
7650	金融負債評價損失
7522	投資損失 認列被投資公司本期損失等投資損失皆屬之。
7530	處分固定資產損失 凡因處分固定資產所產生之損失皆屬之。
7540	處分投資損失 凡因處分金融資產及長期投資所產生之損失皆屬之。
7560	兌換損失 凡因外幣匯率變動而發生之損失皆屬之。
7630	減損損失 凡於資產負債表日評估有證據顯示資產減損屬之。
7880	其他支出 凡未歸屬上列各項之營業外支出等皆屬之。
8100	所得稅費用 凡當期會計所得按規定稅率預計之所得稅費用屬之。
8110	所得稅利益 凡遞延所得稅負債或資產本期變動數屬之。

費用科目一覽表及說明

費用科目一覽表之使用方法如下：

1. 表首中之編號代表費用別總帳科目，如前1-2碼為「54-」則為直接人工；「61-」則為銷售費用；「62-」則為管理費用；。
2. 「編號」欄內之編號，代表費用科目費用別，如於營業費用為「6101」薪資支出。

編號	科目明細	61 銷售費用	62 管理費用	說明
01	間接人工			凡部門員工之薪資、津貼、獎金及各種補助金皆屬之。
10	薪資支出	✓	✓	凡部門人員之薪工、津貼及各種補助費皆屬之。
11	租金支出	✓	✓	凡部門之租金支出屬之。
12	文具印刷	✓	✓	凡部門所發生事務性文具耗用、印刷、打字、表單、電腦耗材等皆屬之。
13	旅費	✓	✓	凡部門員工因公出差之膳、宿、雜費及油資、過路、停車、計程車等。
14	運費	✓	✓	凡部門原料、半成品、製成品、各項設備因加工、送修、移倉所需之運輸費皆屬之。
15	郵電費	✓	✓	凡部門經郵局交遞購用之郵資等關收費及電信網路之費用。
16	修繕費	✓	✓	凡部門所用之房屋、設備等之各種修理及養護費皆屬之。
17	廣告費	✓	✓	凡為部門業務支付之各項廣告費用屬之。例：報章雜誌廣告、電視、廣播、電影等廣告、彩牌廣告、印刷品廣告、贈品、展示、建立國際品牌形象等廣告費用。
18	水電瓦斯費	✓	✓	凡所需耗用之水費、電費、瓦斯費。
19	保險費	✓	✓	凡部門所生產之貨物、資產及人身等保險費。
20	交際費	✓	✓	凡部門因業務需求接待客人所發生之餐費、禮品等費用。
21	捐贈	✓	✓	凡部門之捐贈費屬之。
22	稅捐	✓	✓	凡部門所需分擔之房屋稅、地價稅、貨物稅等稅捐。
23	呆帳費用		✓	凡部門所發生呆帳費用屬之。
24	折舊費用	✓	✓	凡部門所屬設備提列之折舊。
25	各項攤提	✓	✓	凡部門各項遞延費用及無形資產分期攤銷費用。
27	伙食費	✓	✓	凡部門之伙食費屬之。
28	職工福利	✓	✓	凡部門提撥之福利金或實際支付員工之醫療保健育樂等費用。
30	傭金支出	✓	✓	凡銷售產生而支付國內、外之傭金。
31	訓練費	✓	✓	凡部門為提高專業技術、管理技術而支付訓練職工之費用，包括自辦訓練、委託代訓練、派外參加訓練課程等費。
32	網路服務費		✓	凡管理部門之應分攤網路服務費屬之。
33	保全費		✓	因廠區安全之保全費。
34	勞務費	✓	✓	凡部門需要支付技師、律師、代書、工匠等執行業務之定期或不定期之報酬。
88	其他費用			凡部門發生不屬於其他各會計科目之費用。
88	其他費用	✓	✓	凡部門發生不屬於其他各會計科目之費用。

會計憑證

1. 目的：為本公司記帳憑證之設置原則與應注意事項有所遵循。
2. 範圍：本公司所有記帳憑證之應用。
3. 內容：

3.1. 會計憑證之種類：

會計憑證係證明會計事項之單據文件及憑證，為處理會計事務及執行收付之最主要依據，依其不同性質可以分為原始憑證及記帳憑證兩大類。

3.1.1. 原始憑證：

(一) 對外憑證：

凡因交易事項之發生而給予外界之一切交易憑證均屬之，如提供服務開立之統一服務業發票等。

(二) 外來憑證：

凡自企業本身以外所取得之憑證均屬之，如購貨所取得之統一發票等。

(三) 內部憑證：

凡企業本身自行製存之憑證均屬之。此類憑證多係基於管理上之需要而製存。

原始憑證根據資產、負債、收益、費用及淨值等事項發生時編製或取得之，會計人員處理時非根據合法之原始憑證不得造具記帳憑證，非依據合法之記帳憑證不得入帳，但整理結算時調整事項無原始憑證者不在此限。

3.1.2. 記帳憑證：

(一) 記帳憑證係用以記錄各項交易活動事實，作為審核、收付及記帳的書面憑證，本公司設“傳票”為記帳憑證。

(二) 說明：

1. 凡發生交易事項時，應根據原始憑證編製傳票，其同一會計事項借貸兩方之總金額應相符。每張傳票應記載一個會計事項，如一張傳票不敷使用時，可以另一張接續之，但應編列同一號數。
2. 收支金額如非本國貨幣時，應在摘要欄註明原幣金額及其折合本國貨幣之折合率。
3. 傳票之編號採一月一序，依交易之先後次序連續編號，於入帳後，按編號次序裝訂成冊，另加封面，並於封面詳記冊數、起訖日期、號碼及頁數，由會計人員簽名或蓋章，並妥善保管。
4. 其他事項悉依照一般會計事務處理習慣辦理之。

3.2. 會計憑證之編製、審核：

3.2.1. 原始憑證之審核及處理：

(一) 會計事項之發生，均應取得或給與足以證明交易事實之原始憑證。原始憑證經法令規定須具備某種格式及條件者，應從其規定。

(二) 原始憑證應先詳為審核，如有下列情形者視為不合法，應退請主辦單位補正，非經補正不得據以造具記帳憑證：

1. 違反法令之不當收支者。
2. 違反公司規章之不當支出者。
3. 憑證所載數字顯與事實經過不符者。
4. 書據數字計算錯誤者。
5. 支出報銷時，手續不合或未經授權核簽者。
6. 其他不生效力之單據憑證。

(三)審核原始憑證應予注意之事項：

1. 收入憑證之審核：

- (1)各項收入無論屬於營業收入或營業外收入，均應查對或取得足資證明收入之文書憑證(如合約、統一發票存根聯...等)。
- (2)債權、墊付款項或費用之收回，應以原發生時之帳冊所載或合約等文據為審核之依據。
- (3)出售或交換財產之收入，應以合約或統一發票存根及其他有關文件為審核之依據。
- (4)對債權作有利之清理所得之利益，應以協議書或其他有關文件為審核之依據。
- (5)出售固定資產、廢料、舊品等，應開立統一發票並交付予買受人。
- (6)統一發票應向主管稅捐機關購用，依「營業稅法」及「統一發票使用辦法」之規定使用。其存根聯與內部憑證(如合約書或收款等檔)間，應相互註明其編號以利勾稽查考。
- (7)其他公司或法令規定應審核之事項。

2. 支出憑證之審核

- (1)各項支付款項除匯付國外者應取得銀行結匯單據外，儘可能取得統一發票，並應由經手人依公司規定辦理報銷手續。
- (2)前項支出款項之請購、採購、報銷及核准之授權規定，應依公司最高主管核定公佈之辦法實施。
- (3)購買物品或請付款項之單據，應述明用途或事由。
- (4)取得統一發票及普通收據，應檢查是否記載下列事項：
 - A. 本公司之抬頭名稱及其營利事業統一編號。
 - B. 交易日期。
 - C. 品名(或事由)、數量、單價、銷售金額及大寫總金額。
- (5)如取得統一發票，應加列營業稅額、課稅別及蓋妥賣方之統一發票專用章。
- (6)如取得依法登記免用統一發票者之普通收據，應有賣方名稱、地址及印章，並註明其營利事業統一編號。
- (7)取得個人或未依法登記商號之普通收據，如屬進貨者應依規定時限填製“個人一時貿易資料申報表”向稅捐機關申報之。
- (8)“薪資表”(格式詳薪工循環)應按單位別列明員工本名、應發項目及金額、扣繳項目及金額、實發金額。各項應發及扣繳、扣款金額應以有關人事法規及薪資所得扣繳辦法為審核依據。
- (9)支出憑證單據上所列金額為外幣者，應換算為本國貨幣並註明其折合率。
- (10)支出憑證中訂有契約者，會計單位應留存正本或副本備查。
- (11)支出憑證上如有改正，應由立據負責人在改正處蓋章證明，如係統一發票金額或其他依法令規定不得修正者，如有錯誤應退回重開不得蓋章更正。
- (12)支出憑證單據，須貼用印花稅票者，應依印花稅法之規定貼足並於每枚稅票騎縫處，加蓋註銷戳記。如係總繳者應附稅額繳款書及在單據上蓋妥印花總繳戳記。
- (13)分期付款之支出憑證，應述明應付總額、已付金額及未付餘額。

- (14)員工報支差旅費應填具“出差費用報核單”，以公司核定實施之員工出差辦法為審核依據。
- (15)與其他公司或機構共同分擔之費用，其單據無法分割者應向經手支付公司或機構，取得代收代付性質之統一發票或證明單據。
- (16)其他依公司或法令規定應審核之事項。

4. 附表：傳票

會計帳簿

- 1. 目的：為促使本公司正確計算損益，會計帳簿及會計記錄之設置、取得、使用、保管、會計處理及其他有關事項，應加以規範。
- 2. 範圍：本公司所有會計帳簿組織。
- 3. 內容：
 - 3.1. 會計帳簿之設置原則：
 - 3.1.1. 會計帳簿設置原則：
 - (一)應配合公司之實際需要並依有關法令規定設置之。
 - (二)便利會計事項之記錄及查考，並配合財務報表編製之需要。
 - (三)以電腦輸出之會計帳表代替人工編製之會計帳簿，免再以人工記帳。
 - (四)設置之各項帳簿之保存年限，除證期會另有規定者外，均依商業會計法及其他有關法令之規定辦理。
 - (五)依會計事項發生之時序為主而為記錄者，稱為序時簿。依會計事項所屬之會計科目為主而記錄，稱為分類帳。
 - (六)依會計科目設置之分類帳，稱總分類帳。依各會計科目所屬之子目設立之分類帳，稱明細分類帳。
 - 3.1.2. 會計帳簿之種類及格式：
 - (一)日記帳：
 - 1. 本帳簿係對一切會計事項之序時記錄，並為過入總分類帳之依據。
 - 2. 本帳簿根據記帳憑證並參閱相關原始憑證內容登記之。
 - (二)總分類帳：
 - 1. 本帳簿根據日記帳登載各會計科目之借、貸、餘額及有關資料。
 - 2. 本帳簿之登帳，按月結總及結帳方法悉依一般會計處理習慣辦理之。
 - (三)明細分類帳：
 - 1. 本帳簿係根據會計科目性質依實際需要設置之明細帳。
 - 2. 本帳簿各戶之和應與總分類帳中所屬統制帳戶同日之餘額相符。
 - (四)股東可扣抵額帳：
 - 1. 於會計帳簿外，依法增設本帳戶，用以記錄可分配予股東之所得稅額，並依法保持足以正確計算本中帳戶金額之憑證及記錄，以供稽徵機關查核。
 - 2. 本中帳戶應依「所得稅法」及「稅捐稽徵機關管理營利事業股東可扣抵稅額帳戶設置要點」等相關法規，辦理設置、記錄及憑證／帳本保存期限等事宜。
 - (五)備查簿：
 - 為非正式之簿籍，其記載僅供會計事項之備查或參考，視實際需要而設立，以簡明實用為原則。

3.2. 會計帳簿之登記及清結：

- 3.2.1. 會計資料除登載於規定之會計帳簿外，並依規定時限產生會計報表，會計帳簿登載之內容應與會計報表及記帳憑證可互相勾稽印證。
- 3.2.2. 會計單位按月辦理結算工作，結算前，應從事下列各項整理或清結之記錄：
 - (一)所有預收、預付、應收、應付各科目，其權責已發生未入帳之整理記錄。
 - (二)折舊、呆帳、遞延費用之攤提及其他應屬於本期費用之整理記錄。
- 3.2.3. 年度結算時按下列之規定辦理：
 - (一)其他應列為本年度之損益及截至決算日止，已發生之債權、債務而尚未入帳之整理記錄。
 - (二)為公司管理報表需要所發生之內部損益，予以銷除之整理記錄。
 - (三)收益、費用各科目之合計數，轉入「本期損益」為損益之計算。
 - (四)資產負債及股東權益科目之餘額，應結轉至下年度。
 - (五)年度會計報表於以後年度發現錯誤或經會計師查核有所調整時，除稅務申報之帳外調整分錄外，應按下列原則編製記帳憑證予以調整：
 1. 如為前期損益項目之錯誤，應以其對稅後損益影響數，調整發現年度之期初保留盈餘科目。
 2. 如涉及資產、負債及股東權益科目者，應調整期初餘額。
 3. 編製前述各項之調整分錄時，在記帳憑證上務必摘要註明調整事由以利事後查考。

4. 附表：日記帳

總分類帳

明細分類帳

股東可扣抵稅額帳

會計報表

1. 目的：為表達本公司經營成績、財務狀況、資金運用及業主權益等事項，作為過去經營得失之檢討依據，並提供經營者決定未來經營方針及業務擴展之參考。
2. 範圍：本公司對外及對內會計報表。
3. 內容：
 - 3.1. 會計報表之編製及表達原則：
 - 3.1.1. 本公司之會計報表係根據事實，作忠實之報導，俾公正表示本公司之財務狀況、營業成果及現金流量之變動，其表達原則如下：
 - (一)重大性原則：

凡重要之科目、項目或金額，應予分別列示或單獨說明；不重要之科目，可擇其性質相似者併列。
 - (二)一致性原則：

會計報表之格式、內容及應用之會計原則等，應力求前後期一致，方具有比較性。
 - (三)合法性原則：

會計報表應按一般公認之方法或原則加以編製。
 - (四)充分表達原則：

會計報表應符合閱表者之需要，使不發生誤解，必要時應補充說明之。
 - 3.1.2. 本公司之會計報表包括對內及對外會計報表，其編製除根據各種會計記錄及前述表達原則產生外，另參酌下列原則編製之：

(一)對外會計報表：

1. 對外會計報表之格式與內容，除法令另有不同規定，從其規定外，悉依照財團法人中華民國會計研究發展基金會財務會計準則委員會發佈之「財務會計準則公報」及財政部發佈之「證券發行人財務報告編製準則」編製，對於本公司之財務狀況及經營成果，作真實詳盡之表達，期使不致造成利害關係人錯誤之判斷。
2. 對外會計報表(包括主要報表及其附註或附表)，除依公司法第 20 條規定編製決算書表外，應由公司負責人、經理人、主辦會計人員就主要報表逐頁簽名或蓋章。

(二)對內會計報表：

對內會計報表，除本制度已規定編製者外，可視實際需要自行設計編製，並依下列原則編製之：

1. 分別層次編製，以能充分與正確表達各責任中心業務執行績效為原則。
2. 以便利控制預算及衡量經營績效，或能提供充分之資訊為原則。

3.1.3. 依「證券發行人財務報告編製準則」之規定，財務報告應揭露事項如下：

(一)為期詳盡表達財務狀況、經營結果及現金流量之資訊，對下列事項應加註釋：

1. 公司沿革及業務範圍說明。
2. 重要會計政策之彙總說明。
3. 會計處理因特殊原因變更而影響前後各期財務資料之比較者，應註明變更之理由與對財務報表之影響。
4. 財務報告所列金額，有註明評價基礎之必要者，應予註明。
5. 財務報告所列各科目，如受有法令、契約或其他約束之限制者，應註明其情形與時效及有關事項。
6. 重大之承諾事項及或有負債。
7. 資本結構之變動。
8. 長短期債款之舉借。
9. 主要資產之添置、擴充、營建、租賃、廢棄、閒置、出售、轉讓或長期出租。
10. 對其他事業之主要投資。
11. 與關係人之重大交易事項。
12. 重大災害損失。
13. 接受他人資助之研究發展計劃及其金額。
14. 重要訴訟案件之進行或終結。
15. 重要契約之簽訂、完成、撤銷或失效。
16. 員工退休金相關資訊。
17. 部門別財務資訊。
18. 大陸投資資訊。
19. 投資衍生性商品相關資訊。
20. 重要組織之調整及管理制度之重大改革。
21. 因政府法令變更而發生之重大影響。
22. 其他為避免使用者之誤解，或有助於財務報告之公正表達所必須說明之事項。

(二)對於資產負債表日至財務報告提出日間所發生之下列期後事項，亦應加註釋：

1. 資本結構之變動。
2. 鉅額長短期債款之舉借。

3. 主要資產之添置、擴充、營建、租賃、廢棄、閒置、出售、質押、轉讓或長期出租。
4. 生產能量之重大變動。
5. 產銷政策之重大變動。
6. 對其他事業之主要投資。
7. 重大災害損失。
8. 重要訴訟案件之進行或終結。
9. 重要契約之簽訂、完成、撤銷或失效。
10. 重要組織之調整及管理制度之重大改革。
11. 因政府法令變更而發生之重大影響。
12. 其他足以影響今後財務狀況、經營結果及現金流量之重要事故或措施。

3.2. 會計報表之涵意及內容：

3.2.1. 會計報表之涵意：

會計報表為表達本公司之經營成果、財務狀況、現金流量及盈虧撥補等事項之報表。

3.2.2. 會計報表之內容：

本公司對內及對外會計報表之內容說明如下：

(一)對外會計報表之內容：

本公司每屆營業年度終了，應依公司法第 20 條之規定，編製下列決算書表，提請股東會承認：

1. 決算書表內容：

- (1) 營業報告書。
- (2) 資產負債表。
- (3) 損益表。
- (4) 現金流量表。
- (5) 股東權益變動表。
- (6) 主要財產之財產目錄。
- (7) 盈餘分配或虧損撥補之議案。

2. 營業報告書之內容：

本公司營業報告書之內容，應根據本年度經營方針實施概況、營業計劃實施成果、營業收支預算執行情形、獲利能力分析等項目之檢討及次年度營業計劃概要編製。

3. 本公司之財務報表於提請股東會承認前，應先經會計師依「會計師查核簽證財務報表規則」規定查核簽證。

(二)對內會計報表內容：

年報及月報表：

- (1) 試算表。
- (2) 資產負債表。
- (3) 損益表。
- (4) 各項收入明細表。
- (5) 各項成本報表。
- (6) 各項費用明細表。
- (7) 統一發票調節表。
- (8) 銀行往來調節表。
- (9) 財產目錄。

3.3. 會計報表之編製、申報及公告期限：

3.3.1. 編製期限：

本公司各部門暨其附屬單位元，視實際需要，應於下列期限內編送下列報表：

(一)月報表：

包括會計科目試算表、成本報表及各項資產、負債、費用、收入明細表等，限於次月開始十五日內編送，其應編送月結資產負債表、損益表者，同此辦理。

(二)年報：

包括營業報告書、資產負債表、損益表、股東權益變動表、現金流量表、盈虧撥補表、各科目明細表及財產目錄，限於每年度結束後次年二月底前編送之，必要時得延長一個半月。

3.3.2. 申報及公告：

(一)本公司決算書表應依公司法第二十條第一項規定提請股東會承認後備置於公司，以備主管機關派員查核。

(二)本公司股票經奉財政部證券暨期貨管理委員會核准公開發行後，應於每營業年度終了後四個月內公告並向主管機關申報經會計師查核簽證、董事會通過及監察人承認之年度財務報告。本公司依規定有應另編合併財務報告或會計制度內容有修正者，亦應併同年度財務報告公告及申報。

4. 附表：試算表

資產負債表

損益表

股東權益變動表

現金流量表

財產目錄

統一發票調節表

銀行調節表

普通會計事務處理準則

1. 目的：為使本公司普通會計事務處理標準一致，會計人員據以共同遵守，普通會計事務處理有所依循。

2. 範圍：本公司會計事務之處理，除本公司有關制度變動及政府法令另有規定外，悉依本準則之規定辦理之。

3. 內容：

3.1. 總則：

3.1.1. 本公司會計事務之處理，除本公司有關制度變動及政府法令另有規定外，悉依本準

則之規定辦理之。

3.1.2. 公司營業決算之會計年度採曆年制，自每年一月一日起至十二月卅一日止。

3.1.3. 會計基礎採用權責發生制。

- 3.1.4. 會計原則與會計方法之採用，應考量充分表達公司財務狀況，其處理原則應前後一致，不得任意變更，如有正當之理由必須變更，且其變更對財務報表之比較性有相當影響時，應於有關之會計報表內以附註說明其變更情形、理由及影響。
 - 3.1.5. 現金流量表採間接法，按現金及約當現金基礎編製。
 - 3.1.6. 會計事務應由主辦會計人員及其佐理人員處理之；且應遵守會計人員不經管現金、支票、有價證券及存貨原則。
 - 3.1.7. 會計報表應根據公司經營交易事實作充分之表達，表列金額應為當時所能提供之公正數字；且為允當表達本公司財務狀況、經營成果及現金流量情形暨有助於報表使用人決策之參考，本公司對外會計報表應適當揭露相關非數量化資訊。
 - 3.1.8. 會計科目之排列次序，應依科目性質，分別按其變現性、重要性、清償期及其他有關規定為準。
 - 3.1.9. 會計衡量以歷史成本為原則，會計記錄以新台幣為入帳基礎。
 - 3.1.A. 會計人員核對帳目時，對於現金、應收票據、有價證券、存貨、固定資產及其他各項資產，應定期或不定期之抽盤，以達到控制勾稽功能。
 - 3.1.B. 本公司在會計上，應視為獨立於業主以外之個體，在正常情況下，假定其為繼續經營，延綿不斷。
 - 3.1.C. 本準則有關財務會計之處理準則有未盡事宜，則參照財團法人中華民國會計研究發展基金會公佈之「財務會計準則公報」辦理。
- 3.2. 資產：
- 3.2.1. 資產係指企業透過交易或其他事項所獲得之經濟資源，能以貨幣衡量並預期未來能提供經濟效益者。
 - 3.2.2. 資產之構成，以取得所有權為原則，但資產僅能取得使用權，或其所有權尚未取得，而已獲使用權者，得以使用權為構成條件。
 - 3.2.3. 資產之入帳價值，依成本為準。所謂成本，包括截至可供使用狀況及地點前一切必要支出：
 - (一) 資產取得時之價格。
 - (二) 資產取得時之傭金、稅捐、法律登記及其他因獲得使用權及所有權之一切費用。
 - (三) 資產依原定使用目的前之驗收、檢查費用。
 - (四) 資產運達原定使用地點之運輸、保險、儲存及裝卸費用。
 - (五) 使資產合於原定目的之整理、安裝及測試費用。
 - (六) 購建資產達到可使用狀態前之相關利息支出。
 - (七) 增加原有資產價值或效能，或延長其耐用年限之維修費用或重置成本。
 - 3.2.4. 資產之取得為支付現金者，其所支出之現金數額，即為該項資產之成本，非支付現金而以其他有形資產或勞務交換者，依所交付資產或勞務之成本或公平市價，為該項資產之成本。所支付之資產(或勞務)屬企業之產品者，依其售價為所取得資產之成本。
 - 3.2.5. 一次取得數種資產，而其成本之全部或一部份為一總數，無明細可稽者，應依各該資產之市價比例分攤。前項資產之全部或一部份無市價者，應以客觀合理之方法分攤之。

- 3.2.6. 資產應作適當之分類。流動資產及非流動資產應嚴格劃分，流動資產為可望於一年或一個營業週期內變現或耗用之資產。
- 3.2.7. 現金之用途受有限制者，應於會計報表中為適當之表達。基金內之現金，不得列為流動資產。
- 3.2.8. 短期投資：
- (一)短期投資係以取得成本計價。其屬權益證券者，成本之計算採加權平均法(若日後經管理階層決議採行其他方法，應依所得稅法第44條於每年預估所得額時，申報該主管稽徵機關核准)；其屬債券及短期票券者，到期兌償或到期前賣出之成本按個別認定法計算。
 - (二)對於短期投資中屬權益性有價證券(即公開上市股票)，期末應按「成本與市價孰低法」採總額比較法評價，跌價損失應列入當期損益計算；市價回升時，應在備抵跌價損失貸方餘額範圍內認列利益。
 - (三)收到股票股利時不列為投資收益，僅註記股數增加，並按增加後之總股數，重新計算每股成本或帳面價值。
- 3.2.9. 應收款項：
- (一)應收款項之評價，應扣除估計之備抵呆帳。因營業而發生之應收帳款及應收票據，應與非因營業而發生之其他應收款項及票據分別列示。應收關係機構及關係個人之款項及票據，應為適當之表達。
 - (二)備抵呆帳應按本公司針對應收票據、應收帳款及其他應收債權過去收款經驗及評估呆帳發生可能性所訂定評估及提列政策提列之。
- 3.2.A. 存 貨：
- (一)存貨之成本，應包括取得存貨之貨價(減除進貨折讓)及其他為使存貨達到可售或可用狀態所發生之必要支出。
 - (二)存貨以實際成本入帳，成本之計算採加權平均法。期末並按成本與市價孰低總額比較法評價，比較成本與市價孰低時，原料、物料及商品係以重置成本為市價；在製品及製成品則以淨變現價值為市價；對於呆滯及過時之存貨均已提列適當之損失準備。
- 3.2.B. 預付費用應為經濟效益及於未來，且由以後期間負擔之費用。
- 3.2.C. 長期股權投資：
- (一)長期股權投資以取得成本為入帳基礎，其持股比例未達被投資公司發行在外股數20%或對被投資公司無重大影響力者，如被投資公司為上市公司，按「成本與市價孰低法」評價，遇有帳面價值高於市價時，即提列備抵投資跌價損失，並列入資產負債表作為股東權益之減項；市價回升時，應就貸方餘額沖回之。如被投資公司為非上市公司，按「成本法」評價，但若有充分之證據顯示投資之價值確已減損，且回復之希望渺小時，應承認投資損失。
 - (二)持有被投資公司股權比例達20%以上或具有重大影響力者，採「權益法」評價。凡長期股權投資佔被投資公司普通股股權超過50%者，除其營業性質不同不宜合併者或該資產及營業收入均未達本公司各該項金額10%者外，均另編製合併報表。

3.2.D. 固定資產：

- (一) 固定資產為供營業使用之資產，除特殊情形外，應按取得或建造時的成本入帳。所謂取得成本除買價外尚包括有關之運費、保險費、裝置費及其他達於可供使用狀態前之一切支出。所謂自行建造成本，包括直接成本及應分攤之間接成本、稅捐及其他至建造完成止所發生之必要支出。
- (二) 固定資產每筆或每批採購金額超過新台幣陸萬元(含)以上，且具有兩年以上耐用年數者應予資本化，另整批購置大量器具，每件金額雖未超過新台幣陸萬元，其耐用年限超過兩年者，仍應列入固定資產管理。
- (三) 維護及修理費用於發生時作為當期費用處理；重大增添、改良及重置，足以增加原有資產之價值或其效能非二年內所能耗竭者，則予以資本化。
- (四) 除土地外，折舊按資產成本依行政院發布之「固定資產耐用年數表」之耐用年數加計一年殘值，採平均法計提。如於耐用年限屆滿，仍繼續使用者，其殘值得自行預估可使用年數並重新估計殘值後，按原提列方法繼續提列折舊。
- (五) 未供營業使用或已無使用價值之固定資產，依性質按其淨變現價值或帳面價值較低者帳列長期投資或其他資產，其折舊費用則列為營業外支出；其無淨變現價值者，應將成本與累計折舊沖銷，差額轉列損失。
- (六) 固定資產出售、汰換或報廢時，成本及累計折舊皆自各相關科目沖銷，所發生之處分損益，列入當期損益；且對於處分資產利益並應於減除應納稅額後之淨額，於當期轉列資本公積。
- (七) 重估及調整：
除土地外，固定資產帳面價值於當年度物價指數較該資產取得年度或前次依法令規定辦理資產重估價年度物價指數上漲達百分之二十五以上時，得按行政院頒佈之「營利事業資產重估價辦法」辦理之。

3.2.E. 無形資產：

以取得成本為入帳基礎，並按估計效益年數五年平均攤提。

3.2.F. 其他資產：

- (一) 凡無法歸屬於上列各項之資產皆屬之。
- (二) 於正常營業前發生之費用，減同期收入後之餘額，除具有未來經濟效益或能由營業收回者得遞延外，應作為當期之費用。
- (三) 其他遞延費用之攤銷有合約存續期間者，依合約攤銷外，不得超過五年。

3.3. 負債：

3.3.1. 負債係指過去之交易或其他事項所產生之經濟義務，能以貨幣衡量，並將以提供勞

務或支付經濟資源之方式償付者。

3.3.2. 估計負債應依合理估計之金額予以列帳，或有負債及承諾，如已預見其發生之可能

性相當大，且其金額可以合理估計者，應依估計金額予以列帳；如發生之可能性不大，或雖發生之可能性相當大，但金額無法合理估計者，則應於財務報表附註中揭露其性質及金額，或說明無法合理估計金額之事實。

- 3.3.3. 負債應作適當之分類。流動負債與非流動負債應嚴格劃分，流動負債為將於一年或
或
一個營業週期內以流動資產或其他流動負債償還者。長期負債將於一年或一個營業週期內到期，並將以流動資產或流動負債償還者，應轉列為流動負債。
- 3.3.4. 因營業而發生之應付帳款及應付票據，應與非因營業而發生之其他應付款項及票據
分別列示。應付關係機構及關係個人之款項，應為適當之表達。
- 3.3.5. 遞延收益應按其性質，分別列為流動負債或非流動負債。
- 3.4. 股東權益：
- 3.4.1. 本公司之業主權益稱為股東權益，區分為股本、資本公積及保留盈餘(或累積虧損)三類，分別列示。
- (一)股本係指股東繳足並向主管機關辦理登記之股本總額。
- (二)資本公積包括股本溢價、受領贈與、處分固定資產之溢價、資產重估增值及自合併而消滅公司承受之資產減除負擔之債務及對股東給付額後之餘額。
- (三)保留盈餘包括依法令或章程規定提撥之法定盈餘公積、股東會決議提撥之特別盈餘公積，及尚未分配亦未提撥之盈餘(未經彌補之虧損為累積虧損)。
- 3.4.2. 資產增值準備除依法彌補虧損或轉作股本外，不得派作其他用途。公司之累積虧損，經以資產增值準備彌補者，以後年度如有盈餘，應先轉回資產增值準備科目，在原撥補數額未轉回前，不得分派股利或作其他用途。
- 3.4.3. 年度決算獲得盈餘時，遇有累積虧損，如符合現行所得稅法第 39 條之規定，得將五年內各期虧損，自本年度純益額中扣除後再行繳納所得稅。
- 3.4.4. 本公司各期決算之盈餘，應依公司章程規定之分配比率處理之。
- 3.4.5. 保留盈餘得經法定之增資手續轉作資本。累積虧損得經股東大會決議，依次以保留盈餘、資本公積及股本彌補之。
- 3.4.6. 民國八十七年度以前之未分配盈餘超過「所得稅法」第七十六條之一規定時，應依規定或依「促進產業升級條例」第十五條規定辦理。
- 3.4.7. 民國八十七年度或以後年度之當年度盈餘未予分配者，應依「所得稅法」第六十六條之九規定計算及課稅。
- 3.5. 收入：
- 3.5.1. 收入指下列各項而言：
- (一)提供酒店住宿餐飲之收入。
- (二)利息收入。
- (三)出售或交換資產所獲得之利益。
- (四)其他與業務無關，應列入本期之利益。
- 3.5.2. 營業收入與營業外收入應分別予以列示。
- 3.5.3. 所獲得之收入為現金以外之資產者，應依該項資產之公平市價，或所供給商品或勞務之售價，作為收入數額。
- 3.5.4. 各項收入不應於實現前憑預測列帳，各期之收入應予劃分清楚並分別列帳。

3.6. 成本及費用：

3.6.1. 成本及費用係指下列各項而言：

- (一) 凡為獲得收入所提供商品或勞務之成本。
- (二) 凡為維持企業繼續收益能力之存在所耗用之成本。
- (三) 凡為促進收入之獲得所耗用之費用。
- (四) 其他與業務無關，應由本期負擔之費用。

3.6.2. 費用之收回，係費用之減少，應在原費用科目內沖減，不得列為收益。

3.6.3. 當期收入應與當期成本及費用配合。如所獲得之收入業已實現，而其有關之成本及費用尚未發生，該項成本及費用應依合理方法估計列帳；成本及費用業已發生，而其有關之收入尚未實現，該項成本及費用應先予遞延。

3.6.4. 費用列帳之標準：

- (一) 費用應依支付之價款或等值數認列。
- (二) 土地以外之固定資產及其他遞延費用，應於使用受益年限間，以合理而有系統的方法，按期提列折舊及攤銷，並依其性質轉列為費用。
- (三) 費用不易為精確計算時，得依合理估計方法為之。
- (四) 屬於本期之應付未付費用，期末應作調整。
- (五) 營利事業所得稅應列為當期所得稅費用。

3.6.5. 利息支出應列為費用，但為供企業本身使用而購置，或由自己或委由他人建造之資產所支出之利息，得資本化。

3.6.6. 資本支出和費用支出，應依其性質為嚴格劃分，其劃分之標準以其使用效能在一一年以上及其金額在人民幣二仟元以上者為資本支出，不及一年或其價金額在人民幣二仟元以下者為費用支出。

3.6.7. 股權之處理或資本之調整，不得作為損益。

3.7. 損益計算：

3.7.1. 損益計算應以各期之全部收入減除同期之全部費用及所得稅，以求得各期之純益或純損。

3.7.2. 收入及費用在損益表上應區分為：營業收入、營業成本、營業費用、營業外收入、營業外支出及所得稅等，分別予以列示，但營業成本及營業費用不能分別列示者，得合併之。收入抵銷額不得列為費用，費用抵銷額不得列為收入。

3.7.3. 前期損益項目在計算、記錄與認定上，以及會計原則與方法之採用上發生錯誤，於該期報表發布後始發現，及會計師於查核年度發現之調整項目而應為調整者，屬於前期損益調整，應調整期初保留盈餘，或重編前期報表。

3.7.4. 營業成本及各項費用，應與所獲得之收入同期認列。

3.7.5. 損失業已發生，但金額尚未確定者，應按適當之估計數列作發生當期之損失。但不得虛列或有損失以虛減純益，作為調節各期損益之手段。

3.7.6. 所得稅：

- (一) 所得稅依財務會計準則公報第二十二號「所得稅之會計處理準則」作跨期間所得稅分攤與同期間之所得稅分攤。
- (二) 所得稅依稅法規定計算之課稅所得估算，列入當期損益，以前年度所得稅高、低數列為當年度所得稅費用之調整項目。決算後預計之營利事業所得稅，應分別自該期經常損益及非常損益項下予以減除，俾便表達其稅後之損益結果。

3.7.7. 損益表中應列示每股盈餘，並依財務會計準則公報第二十四號「每股盈餘」說明其計算及揭露之。

3.7.8. 退休金：

(一) 退休金依公司對正式聘用員工訂有退休辦法，並於每月依上述辦法提撥退休金基金。

(二) 另並依財務會計準則公報第十八號「退休金會計處理準則」及財政部證券暨期貨管理委員會之規定，由會計師依精算報告認列每年淨退休金成本。

4. 附件：無。

普通會計事務處理程式

1. 目的：為使本公司普通會計事務處理各種作業程式予以標準化、明文化。

2. 範圍：

2.1. 本公司普通會計事務之處理，除本公司有關制度及政府法令另有規定外，悉依本程式之規定辦理之。

2.2. 普通會計事務包括下列各項：

2.2.1. 原始憑證之審核及處理(詳文件編號：AC-04 會計憑證 3.2. 會計憑證之編製、審核)。

2.2.2. 記帳憑證之編製(詳文件編號：AC-04 會計憑證 3.2. 會計憑證之編製、審核)。

2.2.3. 會計帳簿之登記及清結(詳文件編號：AC-05 會計帳簿 3.2. 會計帳簿之登記及清結)。

2.2.4. 會計人員之移交。

2.2.5. 會計檔案之整理保管。

2.2.6. 會計人員任用之資格條件。

2.2.7. 會計人員任免。

2.3. 會計事務之處理，應依照「商業會計法」之規定，根據合法原始憑證，遵循一般公認會計原則，於先後一致之基礎上將交易分錄輸入電腦，列印記帳憑證，經由電腦過帳，列印會計帳簿及會計報表。

2.4. 現金、票據及證券之出納，其有關原始憑證非經主辦會計人員編製記帳憑證，並經公司負責人或其授權人簽核，不得為出納之執行。

2.5. 會計事務之處理發生錯誤，應於發現錯誤時，隨即編製記帳憑證更正之。

2.6. 會計人員執行職務時，須使用本名，不得使用別名或別號。

2.7. 本公司之特殊會計事項，依本規定處理有所困難時，得參酌現行法令及一般公認會計原則變通之。

3. 內容：

3.1. 會計人員之移交：

3.1.1. 會計人員經解除或變更其職務時，應辦理移交，並依本作業規定辦理。

3.1.2. 主辦會計人員辦理移交應辦理事項：

(一) 主辦會計人員辦理移交時，應編造移交清冊。

- (二)應於移交之日，編製總帳科目餘額表及各科目明細表，列入移交清冊交付後任，並在帳表餘額上雙方簽章證明。
 - (三)會計憑證、會計帳簿、會計報表及其他會計檔案之移交，應編製目錄，列入移交清冊，並在各該目錄中之最後一行，雙方簽章證明。
 - (四)其他如經辦未了案件應行移交事項或檔，均應列冊移交。
- 3.1.3. 會計助理人員辦理移交，應辦理事項：
- (一)經管會計憑證、會計帳簿、會計報表及會計檔案之移交，應編製目錄，列入移交清冊，並在各該目錄中之最後一行，雙方簽章證明表示交代。
 - (二)凡經辦會計事項有關資料，及經辦未了案件均應列冊移交後任，後任對上項資料及案件，如有不明瞭之處應由前任詳加說明。
- 3.1.4. 會計人員之移交，應自交接之日起五日內辦理清楚。
- 3.1.5. 會計人員因故不能移交時，得由代理人代辦，如發現有不符或不法情事，仍由前任負責。
- 3.1.6. 主辦會計人員辦理移交時，應簽請上級主管或其代表監交，會計助理人員辦理移交時，由主辦會計人員或其代表監交。
- 3.1.7. 交接事項有發生爭執情事時，由監交人員協調解決，監交人員不能解決時，應會同呈報上級人員核辦。
- 3.1.8. 前後任主辦會計人員交接清楚後，應呈報上級主管核備。
- 3.2. 會計檔案之整理及保管：
- 3.2.1. 各項憑證裝訂前，應按下列各項辦理檢查：
- (一)查對憑證之編號是否連貫，有無缺漏。
 - (二)各種圖章有無漏蓋。
- 3.2.2. 下列原始憑證因其性質特殊，得不附於傳票，惟應於憑證上註明其傳票日期及編號，或其他便於查對之方法。
- (一)各種契約。
 - (二)應另歸檔之文書及另行裝冊之報告書。
 - (三)應留待將來使用之現金、票據、證券、財物等之憑證。
 - (四)將來應轉送其他機構之文件或應退還之單據。
 - (五)統一發票存根聯。
 - (六)其他事實上不能或不應附於記帳憑證者。
- 3.2.3. 會計憑證調閱除會計單位各經辦人員得隨時調閱並於當日歸還外，其他單位人員調閱時應以在會計單位查閱原則，如有攜出必要者應填明歸還日期經呈單位主管核准後調出之，逾期未歸者由經管人員催還。
- 3.2.4. 使用完畢之會計帳表及會計報告應歸檔備查。
- 3.2.5. 公司暨各所屬單位之會計憑證、會計報告及已登載完畢之會計帳簿檔案，於年度決算程式終了，交由管理會計檔案人員保管之。會計檔案遇有遺失損毀時，應即呈報主管，除經調查認為經管人員並無怠忽外，應付懲戒。因會計檔案遺失或損毀而致財物受損害者，檔案管理人員應負賠償責任。

- 3.2.6. 各種會計憑證，除應永久保存或有關未結會計事項者外，應自其所屬年度決算程式終了後，至少保存五年。
- 3.2.7. 各種會計報告及帳簿，除有關未結會計事項者外，應自其所屬年度決算程式終了後，至少保存十年。
- 3.2.8. 會計檔案屆滿保存年限後，應列冊報請總經理同意後始得銷毀之。
- 3.3. 會計人員任用之資格條件：
公司設置之會計人員，其人員之任用資格條件，依公司規定及單位主管之需求為考量。
- 3.4. 會計人員任免
公司會計人員之任免程式依內部控制制度「薪工循環」之相關規定辦理。
4. 附件：無。

主要交易循環會計事務處理程式

1. 目的：規範主要作業會計處理程式，以作為相關部門作業執行及會計人員帳務處理之依據。
2. 範圍：本作業適用於銷貨及收款、採購及付款、薪資、固定資產及營業稅申報等主要作業會計處理程式。
3. 內容：
 - 3.1. 銷售及收款會計處理程式：
 - 3.1.1. 銷貨收入作業：
 - (一)會計單位元於每天前臺系統依營業收入日報表錄銷售收入
 - (二)會計單位依前述單據核對無誤後，系統自動制證
 - (三)如核對發生差異，會計單位依審批單據作調整，並前臺系統同步
 - 3.1.2. 收款處理作業：
 - (一)收款處理作業：
 1. 業務單位元收到客戶以現金方式支付款項，應即至財務部領取繳款單並開立完成，經財務人員簽收款項無誤後，一聯交會計單位核對金額與記載內容無誤後，編製“傳票”送交單位主管審核後入帳；財務部應續號歸檔。
 2. 收到 T/T、票據：財務部依據客戶提供繳款資料列出“繳款明細”送業務部，經營業部門主管簽名確認後送至財務部作為記帳憑證；若客戶無提供繳款明細則請營業部門協助提供明細資料，並經營業主管簽名確認後送交財務部作為記帳憑證。其“繳款明細”序號須列檔管理，影本做為記帳憑證。
 3. 財務單位元應依下列方式處理所收取之款項：
 - (1)須辦理票據託收者，於票據背面註明公司名稱及託收存入之銀行帳號，並逐筆登入“銀行託收簿”，連同票據送銀行簽收。
 - (2)每日下班前，應將當日結存但未及存入銀行之現金、各種票據、空白票據及其他貴重物品等，存放於保險箱。
 4. 有關會計分錄如下：
 - (1)收到現金或票據時，依據“收款通知單”：

借：1103 XXX	銀行存款
(或) 1131 XXX	應收票據
貸：1121 XXX	應收帳款
(或)2261	預收貨款

(2)存入票據到期時：

借：1103 XXX 銀行存款

貸：1121 XXX 應收票據

(二)會計人員應每兩月編製“統一發票調節表”，就統一發票開立數與帳列營業收入數差異調節。

3.2.採購及付款會計處理程式：

3.2.1.有關採購材料付款之會計處理請詳內部控制制度-採購及付款循環

3.2.2.消耗品、庶物用品之採購：

各單位依需求填立“請購單”，依核決權限呈核後送交採購單位辦理採購，於驗收後交申請單位簽收，採購單位依“發票”、廠商送貨單、“請購單”、“訂購單”及“交貨驗收單”填立“請款單”送交財務部經覆核無誤後編製“傳票”入帳。

3.2.3.支票支出作業：

(一)支出款項，除支出金額在規定限額以內者得以零用金支付外，其餘一律以抬頭支票付款。

(二)支票付款，除特殊情況須即時支付者外，應依規定於固定時間彙總支付。前述支付時間由財務部會同採購人員擬定，並依核決權限呈核後，公佈實施，並由採購人員負責通知供應商。

(三)財務部每屆付款日前則依據採購單位所傳來之相關付款憑證編製“傳票”，呈核決權限主管簽核後，送財務部出納依傳票所載事項列印付款傳票並開立支票。

(四)財務部出納依付款“傳票”開立支票後，依核決權限簽核及用印，據以辦理付款作業。

(五)財務部出納開立支票後，通知領款人領款或寄發。

3.2.4.零用金作業：

(一)請款人於申請付款時，應持“發票”或“支出證明單”，呈單位主管核准後，據以向零用金保管人請款。

(二)月底或零用金不足申請撥補時，零用金保管人應彙總填立“零用金請領明細表”並檢附“支出證明單”與憑證交會計單位，據以編製“傳票”送呈主管簽核後，依前述支票支出有關規定作業程式辦理。

(三)零用金保管人於付款前，須檢視領款人之“支出證明單”均已簽核完成、有關憑證齊全後方能付款；付款後，有關憑證應妥為保管。

3.2.5.會計分錄：

(一)於驗收請款時，以支票支付者，依

借：123X 存貨適當科目

貸：2160 XXX 應付帳款

(或) 2143 XXX 應付票據

(二)消耗品、庶物用品驗收請款時：

借：適當費用科目

貸：1103 XXX 銀行存款

(或) 21XX 適當應付科目

(三)各項費用發生時：

借：推銷費用適當科目

管理及總務費用適當科目

貸：其他應付費用或應付適當科目

(四)開立支票時：

借：其他應付費用或應付適當科目

貸：2143 XXX 應付票據

(或) 1103 XXX 銀行存款

(五)支票到期時：

借：2143 XXX 應付票據

貸：1103 XXX 銀行存款

(六)暫付款作業：

1. 支付暫付款時：

借：1281 暫付款

貸：1103 XXX 銀行存款

2. 未定事項確定沖轉時：

借：適當費用科目

貸：1193 暫付款

(七)零用金作業：

1. 第一次撥發零用金：

借：1102 零用金

貸：1103 XXX 銀行存款

2. 撥補零用金：

借：適當費用科目

貸：1103 XXX 銀行存款

3.3. 薪資會計處理程式：

3.3.1. 薪資之核計及發放：

核薪單位每月定期依據人事單位員工出勤資料，編製“薪資表”與“傳票”，依核決權限呈核後轉財務單位，填立取款條並經用印後至銀行轉帳。

3.3.2. 依薪資總額一定比例提撥退休金，由會計單位填立“支付申請表”及“傳票”，依核決權限送呈簽核後轉財務單位，依「支票支出作業」開立支票並撥入主管單位指定退休金專戶。

3.3.3. 財務單位應依「所得稅法」第九十二條規定辦理：

(一)每月十日前將上月內所扣稅款向國庫繳清。

(二)每年一月底前將上一年內扣繳稅款開具“扣繳憑單”，彙報該主管稽徵機關查核；並應於三月三十一日前將扣繳憑單填發納稅義務人。

3.3.4. 會計分錄如下：

(一)月底彙總出勤記錄，核計員工薪資：

借：54XX XXX 營業成本

6101 XXX 營業費用-薪資支出

貸：2171 應付薪資

2282 代扣費用

(二)提列年終獎金：

借：6X04 營業費用-獎金

貸：2171 應付薪資

(三)提列勞保費、健保費：

借：6XXX 營業費用適當科目

貸：2282 代扣費用

(四)支付薪資：

借：2171 應付薪資
貸：1103 XXX 銀行存款

(五)繳納代收稅款：

借：2282 代扣費用
貸：1103 XXX 銀行存款

(六)繳納代收勞保費、健保費：

借：2282 代扣費用
貸：1103 xxx 銀行存款

3.4. 財產會計處理程式：

3.4.1. 增 置：

(一)固定資產之購置經財產管理與核決權限主管簽核後，依合約付款條件與發票預付設備款。其分錄如下：

借：1672 預付設備款
貸： 銀行存款或應付設備款

(二)固定資產之購入由採購單位與相關單位經驗收合格供使用時，應將驗收相關表單“發票”與“設備請購驗收單”送交會計單位辦理入帳。其分錄如下：

借：15XX 固定資產適當科目
貸： 銀行存款或應付設備款
1672 預付設備款

3.4.2. 報 廢：

(一)使用單位資產之報廢，應開立“財產處分單”依核決權限核准後，送會計單位辦理銷帳。如未達規定耐用年數，而擬報廢者，會計單位應於事前向稽徵機關核備，以其未折減餘額列為該年度之損失。但有廢料出售者，應將其金額列為收益。

(二)會計處理如下：

1. 發生處理費用時：

借：1672 預付設備款
貸： 銀行存款或適當應付科目

2. 正式辦理報廢：

借：7530 處分固定資產損失
15XX 累計折舊適當科目
貸：1672 預付設備款
固定資產適當科目

3. 出售殘料：

借：1178 其他應收款
貸：4881 其他收入

3.4.3. 出 售：

(一)奉准出售固定資產時，會計應根據“財產處分單”開立“發票”交財產管理單位，由財產管理單位元依照公司核定方式，辦理出售。資產出售後，由財產管理單位將收到的款項向財務單位辦理繳款。

(二)資產出售之分錄如下：

1. 如需支付處理費用時：

借：1672 預付設備款

貸： 銀行存款或適當應付科目

2. 出售資產時：

借： 銀行存款或適當應收科目

15X9 累計折舊適當科目

7530 處分固定資產損失

貸：15XX 固定資產適當科目

1672 預付設備款

3. 處分資產稅後溢價收入轉列資本公積：

借：3353 本期損益

貸：3200 資本公積- 處分固定資產利益

3.4.4. 折 舊：

(一)本公司除土地外固定資產之折舊，係依照行政院頒布之「固定資產耐用年數表」採平均法計提。折舊處理原則：

1. 會計每月按每件資產分別計算其應提折舊。

2. 固定資產於畸零期間取得及處分者，當月不提列折舊。

3. 固定資產重估後，應以重估價值為計提折舊基礎，其折舊額計算，應就資產未使用年數為依據。

(二)按月提列折舊費用：

借：15XX 固定資產適當科目

貸：15XX 累計折舊適當科目

3.4.5. 維 修：

(一)固定資產之修護、重建、更建、增建或改造，其能增加原有能量及效率或改變原有用途及因大修而延長耐用年限者，應列資本支出，惟拆換之殘料應予計價退庫並沖減改造或整建成本。會計單位依「支出證明單」，「請修單」及費用憑證作分錄如下：

借：15XX 固定資產適當科目

貸：1103 XXX 銀行存款

(或)2224 應付設備款

(二)固定資產之維修費用，其性質按規定屬費用支出者，依支出憑證作分錄如下：

借： 修繕費適當科目

貸：1103 XX 銀行存款

(或)2228 其他應付款-其他

3.4.6. 重 估：

固定資產重估除土地外應依「營利事業資產重估辦法」辦理。

3.5. 營業稅申報處理程式：

3.5.1. 本公司營業稅之申報以一個月為一期，每月於十五日前，向主管稽徵機關申報。

3.5.2. 營業稅申報：

會計單位每期申報營業稅時，有應納營業稅額者，應填寫「營業稅繳款書」先向公庫繳納，再檢同繳納收據申報營業稅。

3.5.6. 會計處理：

(一)營業稅結算有應納稅額時：

1. 月 結：

借：5411 客房成本

貸：2215 應付營業稅

2. 申報營業稅前須繳納應納稅：

借：2215 應付營業稅

貸：1103 XXX 銀行存款

- 3.6. 投資作業處理程式：
依內部控制制度「投資循環」作業辦理。
- 3.7. 融資作業處理程式：
依內部控制制度「融資循環」作業辦理。
- 3.8. 有關上述各項交易循環作業程式之授權額度、層級及執行單位依內部控制制度之「銷貨及收款循環」、「採購及付款循環」、「薪工循環」、「存貨管理制度」、「固定資產循環」、「內部管理制度-財產管理作業」、「內部管理制度-職務代理作業」

主要交易循環及作業項目相關規定

1. 目的：本作業程式規範主要交易循環及作業項目之處理程式、控管程式等之規定。
2. 範圍：本作業程式適用於下列作業項目。
3. 內容：
 - 3.1. 本公司重要作業項目之程式及控管重點如下：
 - 3.1.1. 銷售及收款業：
依內部控制制度「銷售及收款循環」辦理。
 - 3.1.2. 採購及付款作業：
依內部控制制度「採購及付款循環」辦理。
 - 3.1.3. 倉儲管理仍業：
依內部控制制度「庫存管理制度」辦理。
 - 3.1.4. 公司重要印鑑之控管：
依內部控制制度「印章使用及管理作業」辦理。
 - 3.1.5. 空白支票之控管
依內部控制制度「票據領用管理作業」辦理。
 - 3.1.6. 存摺之控管：
 - (一) 公司存摺應指定保管人管理，而保管人之職務代理程式依「內部管理制度—職務代理作業」辦理。
 - (二) 若存摺保管人須用印鑑時，即依「內部管理制度—印章使用及管理作業」辦理。
 - 3.1.7. 商業本票、定存單、有價證券及其他保管憑單之控管依「投資循環」相關作業辦理。
 - 3.1.8. 不動產所有權狀之控管：
 - (一) 公司不動產所有權狀應列冊並指定保管人保管。
 - (二) 保管人之職務代理程式依「內部管理制度—薪工循環」辦理。

【附錄三】『股東會議事規則』

富驛酒店集團有限公司

股東會議事規則

- 第一條 為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，訂定本規則，以資遵循。
- 第二條 本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。
- 第三條 本公司股東會除法令另有規定外，由董事會召集之。
- 股東常會之召集，應編製議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。
- 通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。
- 選任或解任董事、監察人、變更章程、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉，不得以臨時動議提出。
- 持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。
- 本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。
- 股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。
- 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。
- 第四條 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。
- 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。
- 委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前二日，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。
- 第五條 （召開股東會地點及時間之原則）
- 股東會應於董事會指定之時間及地點召開，惟除法令另有規定外，股東會應於中華民國境內召開。
- 如董事會決議在中華民國境外召開股東會，本公司應於董事會決議後或股東取得主管機關召集許可後二日內申報中華民國財團法人證券櫃檯買賣中心（或台灣證券交易所，若適用）同意。於中華民國境外召開股東會時，本公司應於中華民國境內委託經中華民國證券主管機關及中華民國財團法人證券櫃檯買賣中心櫃買中心（或臺灣證券交易所，若適用）核准之指定機構，受理該等股東會行政事務（包括但不限於受理股東委託投票事宜）。

第六條 (簽名簿等文件之備置)

本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。

股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。

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

股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應乃帶身分證明文件，以備核對。

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

第七條 (股東會主席、列席人員)

股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

董事會所召集之股東會，宜有董事會過半數之董事參與出席。

股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第八條 (股東會開會過程錄音或錄影之存證)

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

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

第九條 (股東會法定出席股份數)

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

已屆開會時間，主席應即宣布開會，惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數過半數以上股東出席時，由主席宣布流會。

第十條 (議案討論)

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

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣布散會；主席違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，

認為已達可付表決之程度時，得宣布停止討論，提付表決。

第十一條 (股東發言)

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

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

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

出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十二條 (股東會之表決，應以股份為計算基準)

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

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

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

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

第十三條 (行使表決權及決議之方式)

股東每股有一表決權；但受限制或依據本公司章程及相關法令規定無表決權者，不在此限。

本公司召開股東會時，得採行以書面或電子方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權。

前項以書面或電子方式行使表決權者，其意思表示應於股東會開會五日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

股東以書面或電子方式行使表決權後，如欲親自出席股東會者，至遲應於股東會開會前二日以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

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

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

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

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

第十四條 (選舉事項)

股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。
前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依本公司章程及相關法令提起訴訟者，應保存至訴訟終結為止。

第十五條 (股東會議事錄)

股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。
前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。
議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。
前項決議方法，係經主席徵詢股東意見，股東對議案無異議者，應記載「經主席徵詢全體出席股東無異議通過」；惟股東對議案有異議時，應載明採票決方式及通過表決權數與權數比例。

第十六條 (對外公告)

徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。
股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司(或財團法人中華民國證券櫃檯買賣中心)規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第十七條 (會場秩序之維護)

辦理股東會之會務人員應佩帶識別證或臂章。
主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。
會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。
股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

第十八條 (休息、續行集會)

會議進行時，主席得酌定時間宣布休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。
股東會排定之議程於議事(含臨時動議)未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。
股東會得本公司章程或相關法令規定，決議在五日內延期或續行集會。

第十九條 本規則制定於二零零九年六月三十日。

第一次修訂於二零零九年十二月二十一日股東會通過。
第二次修訂於二零一二年六月二十九日股東會通過。
第三次修訂於二零一三年六月二十四日股東會通過。

【附錄四】『董事及監察人選任程序』

富驛酒店集團有限公司

董事及監察人選任程序

- 第一條、為公平、公正、公開選任董事、監察人，爰訂定本程序。
- 第二條、第二條、本公司董事及監察人之選任，除相關適用法令或本公司章程另有規定者外，應依本程序辦理。
- 第三條、本公司董事之選任，應考量董事會之整體配置。董事會成員應普遍具具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：
- 一、營運判斷能力。
 - 二、會計及財務分析能力。
 - 三、經營管理能力。
 - 四、危機處理能力。
 - 五、產業知識。
 - 六、國際市場觀。
 - 七、領導能力。
 - 八、決策能力。
- 第四條、本公司監察人應具備下列之條件：
- 一、誠信踏實。
 - 二、公正判斷。
 - 三、專業知識。
 - 四、豐富之經驗。
 - 五、閱讀財務報表之能力。
- 本公司監察人除需具備前項之要件外，全體監察人中應至少一人須為會計或財務專業人士。
- 第五條、依據本公司章程之規定，本公司應設置獨立董事。本公司獨立董事之資格，應符合台灣「公開發行公司獨立董事設置及應遵循事項辦法」第二條及第四條之規定。
- 第六條、本公司董事(含獨立董事)、監察人之選舉採累積投票制，每一股份有與應選出董事或監察人數相同之選舉權，得集中選舉一人，或分開選舉數人。
- 第七條、董事會應製備與應選出董事及監察人人數相同之選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。
- 第八條、本公司董事及監察人依公司章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。
- 第九條、選舉開始前，應由主席指定具有股東身分之監票員，計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。
- 第十條、被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。

第十一條、 選舉票有下列情事之一者無效：

- 一、 不用董事會製備之選票者。
- 二、 以空白之選票投入投票箱者。
- 三、 字跡模糊無法辨認或經塗改者。
- 四、 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證明文件編號經核對不符者。
- 五、 除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。
- 六、 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。

第十二條、 投票完畢後當場開票，開票結果由主席當場宣布董事及監察人當選名單。

第十三條、 當選之董事及監察人由本公司董事會發給當選通知書。

第十四條、 本程序之規定與本公司之章程之規定相抵觸時，則以本公司之章程之規定為準。本程序如與相關適用法令相抵觸時，僅該抵觸之部份失效，該部份並悉依相關適用法令辦理

第十五條、 本規則制定於二零零九年六月三十日。

本規則於二零零九年十二月二十一日股東會通過。

【附錄五】 全體董事及監察人持股情形

本公司董事、監察人截至本次股東會停止過戶日(104年04月27日)股東名簿記載股數如下：

職 稱	姓 名	目 前 持 有 股 數	
		股 數	持 股 比 率 %
董 事 長	侯尊中	1,007,875	2.64
董 事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：黃杰偉、吳盈良	10,064,751	26.37
董 事	LUXURY DYNASTY COMPANY LIMITED 代表人：侯嘉禎	4,137,941	10.84
獨 立 董 事	劉祖德	0	-
獨 立 董 事	楊政憲	0	-
獨 立 董 事	郭土木	0	-
監 察 人	侯尊仁	0	-
監 察 人	侯翠杏	0	-
監 察 人	康榮寶	0	-

註：本公司截至本次股東會停止過戶日已發行股份總額為 38,172,290 股。

【附錄六】 本次無償配股對公司營業績效、每股盈餘及股東報酬率之影響

項目		年度	
		民國一〇四年度	
期初實收資本額(元)		\$ 381,722,900	
本年度配股配息情形(註一)	董監事酬勞	0 元	
	每股現金股利	0 元	
	盈餘轉增資每股配股數	0 股	
	資本公積轉增資每股配股數	0 股	
營業績效變化情形	營業利益	(註二)	
	營業利益較去年同期增(減)比率		
	稅後純益		
	稅後純益較去年同期增(減)比率		
	每股盈餘		
	每股盈餘較去年同期增(減)比率		
年平均投資報酬率(年平均本益比倒數)			
擬制性 每股盈 餘及本 益比	若盈餘轉增資全數改配放 現金股利	擬制每股盈餘	(註二)
		擬制年平均投資報酬率	
	若未辦理資本公積轉增資	擬制每股盈餘	
		擬制年平均投資報酬率	
若未辦理資本公積且盈餘 轉增資改以現金股利發放	擬制每股盈餘		
	擬制年平均投資報酬率		

註一：民國一〇四年度之配股配息情形，係依據民國一〇四年五月八日董事會之決議估計，俟本年度股東常會決議通過後，依相關規定辦理。

註二：依「公開發行公司公開財務預測資訊處理準則」規定，本公司無須公開民國一〇四年度財務預測資訊。

【附錄七】 員工紅利及董監事酬勞等相關資訊

(一) 本公司民國一〇三年盈餘分配議案，於民國一〇四年五月八日經董事會決議通過，有關董事會通過之擬議分配情形如下：

項	金額(新台幣元)
員工紅利--現金	0
董監酬勞--現金	0

(二) 本公司上年度盈餘用以配發員工分紅及董事、監察人酬勞情形：

本公司一〇二年度虧損撥補議案業經一〇三年六月二十七日股東常會決議通過，無配發員工紅利、董事及監察人酬勞。