

股票代碼： 2724



富驛酒店集團有限公司  
FX HOTELS GROUP INC.

一〇八年股東常會

# 議事手冊

開會日期：民國一〇八年六月二十四日

開會地點：台北市松山區復興北路 99 號 15 樓

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# 富驛酒店集團有限公司

## 民國一〇八年股東常會

### 壹、會議議程

開會時間：民國一〇八年六月二十四日（星期一）上午九時整

開會地點：台北市松山區復興北路 99 號 15 樓

宣佈開會

主席就位

主席致詞

#### 一、報告事項

第一案：107 年度營業報告。

第二案：107 年度監察人審查決算表冊報告。

第三案：107 年度累積虧損達實收資本額二分之一報告。

第四案：調整不動產、廠房及設備(租賃改良物)折舊年限之會計估計事項變動報告。

第五案：處分子公司富驛國際酒店管理有限公司之 100% 股權情形報告。

#### 二、承認事項

第一案：承認 107 年度營業報告書及財務報表。

第二案：承認 107 年度盈虧撥補案。

#### 三、討論事項

第一案：修訂本公司「取得或處分資產處理程序」部份條文案。

第二案：修訂本公司「公司章程」部分條文案。

#### 四、臨時動議

#### 五、散 會

## 一、報告事項

第一案：

案由：107 年度營業報告，報請 公鑒。

107 年，中國大陸接待國內外旅遊人數超過 56.79 億人次，旅遊總收入達到人民幣 5.97 萬億元，旅遊對國民經濟和社會就業的綜合貢獻都將超過 10%，全面實現年初制定的各項目標。從入境旅遊市場來看，107 年全國入境旅遊人數 14120 萬人次，比上年同期增長 1.2%。國際旅遊收入 1271 億美元，比上年同期增長 3.0%。（資料來源：《中商產業研究院整理》）。

107 年，台灣國內外旅遊人數超過 5073 萬人次，旅遊總收入達到新台幣 770 億元，107 年 3 月的南台灣旅遊補助、樂齡族暖冬旅遊補助、擴大暖冬遊、到今年 4 月即將實施的春遊專案補助，為求振興國民國內旅遊，僅僅 1 年時間，交通部觀光局一連祭出 4 項旅遊補助，若再加上 107 年花蓮地震後協助重建的「振興花蓮觀光計畫」以及在第 4 季實施的「常態暖冬遊」，總共 6 大補助方案，對 108 年旅遊經濟總體持樂觀預期。預計國內旅遊持續增長。觀光局發布新聞稿稱連續 4 年來台旅客人數破千萬，107 年還首度突破 1100 萬人次。

另消費個性化，大眾消費中端化，中端精品飯店由此受益。隨著居民生活水準上升，追求個性及品質消費背景下，中端精品飯店越來越受到歡迎。

在上述政策下，我們同時進行直營店的汰弱扶強，處份獲利不佳的營業據點，因此營收減少，最終全年合併營收新台幣 644,489 仟元，合併稅後總淨損新台幣(4.248)仟元，稅後 EPS(0.06)。主營業務酒店客房部分 107 年全年度住房率為 71.35%，客房平均房價為新台幣 1,453.98 元。另 107 年本公司及子公司背書保證總額達本公司淨值之 25%，本公司與子公司間以背書保證之方式來擔保子公司營運所需資金所致。

富驛酒店集團朝向與去年不同的經營模式，同時添加與時俱進的新舉措，主要經營策略如下：

- 1) 鞏固現有的酒店，提升軟硬體質量，統一產品及服務的標準，實現智慧化，進一步拉開與低端經濟型酒店的距離。
- 2) 攜手亞太地區關係企業酒店，推展 17 個國際旅遊勝地酒店資源，領先業界品牌，打造富驛品牌的擴張度。
- 3) 與時俱進。大力發展集團官網和微信，開通線上支付、訂房，兌獎等功能，推廣企業客戶的官網訂房優惠協定；同時完善並升級自有酒店系統，實現與 OTA 預訂平臺關係，例如阿裡信用住產品，吸引優質客源；積極推動台灣觀光，與航空業者聯手合作，推出住房優惠方案，透過活動有效提高國人旅遊之意願，爭取國際旅客來台前五大大陸、日本、港澳、韓國及泰國之客源。
- 4) 隨著智慧化飯店的推出，集團將進一步推出酒店智慧產品，增加酒店科技時尚特色。

- 5) 為強化營收規模與品牌形象，公司將聚焦現有店數營運發展並積極推廣會員制度，以擴大富驛品牌知名度，會員客戶回客率與忠誠度高，對住房率亦形成支撐效果。並參加各式國際旅展，增加曝光機會和銷售管道，爭取更多不同市場客源入住，以求利益最大化，以更多元的通路開發商機。

富驛一貫秉持的正確理念、多年來的市場地位和客源積累，並結合潮流時尚及國際化的特點，努力進行內控管理、積極節流，期望達到利潤極大化之目標。再加上富驛不斷提升、不斷創新的方案和舉措，相信 108 年的富驛在市場份額上，將會有一個檔次的提升。

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁



第二案：

案由：107 年度監察人審查決算表冊報告，報請 公鑒。

說明：1、本公司 107 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一〇七年度營業報告書、合併財務報表及盈虧撥補表，其中民國一〇七年度財務報表業經德昌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、營業報告書及盈虧撥補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 108 年股東常會

富驛酒店集團有限公司

監察人：高德新



監察人：簡紹峰



監察人：徐雅芳



中 華 民 國 一 〇 八 年 三 月 二 十 九 日

第三案：

案由：107 年虧損達實收資本額二分之一報告，報請 公鑒。

說明：本公司 107 年度因觀光產業不景氣之外在環境及折舊費用之影響下，107 年度累積虧損為 841,817,220 元。

第四案：

案由：調整不動產、廠房及設備(租賃改良物)折舊年限之會計估計事項變動報告，報請 公鑒。

說明：1、依『國際會計準則』第八號公報及『證券發行人財務報告編製準則』第六條之規定，為合理反映資產之未來經濟效益，經委託誠正海峽兩岸資產鑑定有限公司重新評估台灣富驛酒店(股)公司南京東路分公司等 8 家關聯公司不動產、廠房及設備(租賃改良物)之經濟耐用年限後，調整其折舊年限，業經德昌聯合會計師事務所就變更年限之合理性逐項分析並出具複核意見。

2、台灣富驛酒店(股)公司南京東路分公司等 8 家關聯公司折舊年限由 10 年調整為租期結束；此會計估計變動自 108 年第一季起適用，預計 108 年度折舊費用減少新台幣 50,364,595 元。

第五案：

案由：處分子公司富驛國際酒店管理有限公司之 100%股權情形報告，報請公鑒。

說明：1、因應營運發展需求，擬調整本公司內部組織架構，本公司之子公司富驛國際酒店管理有限公司(下稱富驛 HK)將其子公司中聯時代酒店管理發展(北京)有限公司(下稱中聯時代) 100%股權轉讓予本公司，富驛 HK 並將其孫公司深圳富驛時尚酒店管理有限公司(下稱深圳富驛)100%股權轉讓予中聯時代，此係屬集團內部組織架構調整，對本公司並未產生相關損益。

2、組織架構調整後，富驛 HK 轄下有 100%持股之轉投資公司泊逸酒店管理發展(南京)有限公司、蘇州網棧酒店有限公司，及富驛時尚酒店管理發展(北京)有限公司(包含 100%持股之 4 家仍在營運直營酒店，分別為北京中關村、北京燕莎、蘇州觀前及南京江寧)；基於企業發展之長期規劃及整體資源的重新配置，本公司於 108 年 5 月 9 日董事會決議通過，擬出售富驛 HK 之百分之百股權予開曼群島基金 GMCM Capital Partners SPC，本案之交易對象為非關係人，參考第三方獨立專家之股權價值評估報告及交易價格合理性複核意見書，預計交易價格不低於美金 10,000,000 元，處分利益為新台幣 40,000,000 元(暫估)。富驛 HK 之股權全部轉讓後，將與本公司成立加盟委託契約，由富驛 HK 將轄下大陸地區公司之酒店業務委由本公司經營管理，本公司可收取加盟授權費及委託服務費收入，有助本公司品牌發展與持續營運。

3、相關合約簽訂及處分股權作業，授權董事長依本公司「取得或處分資產處理程序」暨相關法令全權處理。

4、說明 2 交易未涉及本公司章程第 32 條之規定，本公司已取得法律意見書。

5、本案因屬上櫃承諾事項，本公司業已於民國 108 年 5 月 3 日取得財團法人中華民國證券櫃檯買賣中心證櫃監字第 1080003484 號函核准同意執行該處分事宜。



## 二、承認事項

### 第一案（董事會提）

案由：107 年度營業報告書及財務報表，提請 承認。

說明：1、本公司 107 年度營業報告書及經德昌聯合會計師事務所林兆民會計師及陳文彬會計師查核簽證之 107 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 9~19 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：107 年度盈虧撥補案，提請 承認。

說明：1、107 度盈虧撥補表，請參閱本手冊附件二（第 20 頁）。

2、因本公司本年度為累積虧損，故擬不發放股利。

3、謹提請 承認。

決議：

### 三、討論事項

#### 第一案（董事會提）

案由：修訂本公司「取得或處分資產處理程序」部份條文案，提請 討論。

說明：1、本公司「取得或處分資產處理程序」因初始上櫃時與中華民國證券櫃檯買賣中心訂有「上櫃承諾事項」而增訂部分條文，嗣後因該等承諾事項變更及配合公司法等法規修正之故，擬調整部分條文。

2、依「公開發行公司取得或處分資產處理準則」第 18 條之規定，於本公司之「取得或處分資產處理準則」訂定從事衍生性金融商品交易之契約總額，以及全部與個別契約損失之上限金額。

3、依據金融監督管理委員會 107 年 11 月 26 日金管證發字第 10703410725 號函辦理。

4、上述修訂條文請參閱本手冊附件三（第 21~41 頁）。

5、謹提請 討論。

決議：

#### 第二案（董事會提）

案由：修訂本公司「公司章程」部份條文案，提請 討論。

說明：1、為配合法令修正及因應實際需求，謹提議修正本公司章程，並以資遵循。

2、上述修訂條文請參閱本手冊附件四（第 42~59 頁）。

3、謹提請 討論。

決議：

### 四、臨時動議

### 五、散 會



會計師查核報告

富驛酒店集團有限公司 公鑒：

**查核意見**

富驛酒店集團有限公司及其子公司民國一〇七及一〇六年十二月三十一日之合併資產負債表，暨民國一〇七及一〇六年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、國際財務報導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一〇七及一〇六年十二月三十一日之合併財務狀況，暨民國一〇七及一〇六年一月一日至十二月三十一日之合併財務績效及合併現金流量。

**查核意見之基礎**

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作，本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與富驛酒店集團有限公司及其子公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。



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## 繼續經營有關之重大不確定性

如財務報告附註一所述，富驛酒店集團有限公司及其子公司截至民國一〇七及一〇六年十二月三十一日之待彌補虧損分別為新台幣 841,818 仟元及 847,042 仟元，達實收資本額 123%及 124%，且負債比率為 96%及 95%，流動比率為 65%及 37%，流動負債超過流動資產達新台幣 149,287 仟元及 388,461 仟元。富驛酒店集團有限公司及其子公司已於附註一說明其欲採取之因應措施，惟其繼續經營之能力存在重大不確定性，本會計師未因此修正查核意見。

## 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對富驛酒店集團有限公司及其子公司民國一〇七年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。除繼續經營有關之重大不確定性段所述之事項外，茲對富驛酒店集團有限公司及其子公司民國一〇七年度合併財務報告之關鍵查核事項敘明如下：

### 收入認列

富驛酒店集團有限公司及其子公司民國一〇七年度客房及其他餐旅服務收入對整體財務報表影響係屬重大，是以為一關鍵查核事項。其中針對民國一〇七年度簽訂住房協議及簽約旅行社之營業收入對象及交易進行內部控制評估與證實測試，其收入約佔營業收入淨額 90%。相關收入認列之會計政策暨攸關揭露資訊，請參閱合併財務報告附註四(十二)及六(十四)。本會計師對此之查核程序包括：

1. 取得前述銷售對象之全年度收入之交易彙總明細，確認其交易明細之完整性，並自明細中選取適當樣本檢視核對旅客住宿登記表、住客交易帳單、住房帳務系統等是否相符，並確認其收入認列之真實性及正確性；
2. 執行分析性覆核前述交易對象之營業收入年增率及應收帳款週轉率，以確認銷貨對象及交易之合理性。

## 應收帳款之減損

富驛酒店集團有限公司及其子公司民國一〇七年十二月三十一日應收帳款餘額為新台幣 32,083 仟元，佔富驛酒店集團有限公司及其子公司總資產之 3%。相關資訊請參閱附註四.(十一)、五.(一)及六.(四)。對富驛酒店集團有限公司及其子公司財務報告影響係屬重大，其預期信用損失評估是否得以反應應收帳款信用風險及所採用提列政策之適當性涉及管理階層的主觀判斷，因此本會計師將應收帳款之減損評估列為關鍵查核事項。

本會計師對於上述層面事項已執行之主要查核程序如下：

1. 複核客戶歷史付款狀況分析備抵損失，依據客戶歷史付款狀況評估應收帳款可收回比率合理性，並參考當年度付款狀況及其他可得客戶資訊，驗證個別大筆逾期應收帳款提列減損比率之足夠性。
2. 評估期後已逾期應收款項收回現金的可回收性，以考量是否需要額外再提列備抵損失。
3. 瞭解管理階層對主要客戶群產生之應收帳款提列政策並測試應收帳款帳齡分析表之正確性及完整性，俾以計算管理階層所提列的應收帳款備抵損失。

## **管理階層與治理單位對合併財務報告之責任**

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

於編製合併財務報告時，管理階層之責任亦包括評估富驛酒店集團有限公司及其子公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算富驛酒店集團有限公司及其子公司或停止營業，或除清算或停業外別無實際可行之其他方案。

富驛酒店集團有限公司及其子公司之治理單位（含監察人）負有監督財務報導流程之責任。

## 會計師查核合併財務報告之責任

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

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

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

6. 對於富驛酒店集團有限公司及其子公司內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成合併財務報告查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對富驛酒店集團有限公司及其子公司民國一〇七年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

德 昌 聯 合 會 計 師 事 務 所

會 計 師：林 兆 民

林兆民



會 計 師：陳 文 彬

陳文彬



核准文號：金融監督管理委員會證券期貨局  
金管證審字第 0980054543 號  
金管證審字第 1020049365 號

中 華 民 國 一 〇 八 年 三 月 二 十 八 日

## 富驛酒店集團有限公司及子公司

## 合併資產負債表

民國107及106年12月31日

單位：新台幣仟元

代碼	資 產	附 註	107年12月31日		106年12月31日	
			金 額	%	金 額	%
	流動資產					
1100	現金及約當現金	四(五)、六(一)、六(二十一)	\$ 47,545	5	\$ 52,715	5
1170	應收帳款淨額	六(三)、六(二十一)、七	32,083	3	32,808	3
1180	應收帳款-關係人淨額	六(二十一)、七	2,511	-	3,069	-
1200	其他應收款	六(二十一)、七	54,741	5	53,930	5
130x	存貨淨額		169	-	468	-
1410	預付款項	七	109,364	11	54,584	5
1460	待出售非流動資產	四(十)、六(五)	-	-	13,650	1
1476	其他金融資產-流動	六(二十一)、八	33,637	4	8,258	1
1479	其他流動資產		2,113	-	8,312	1
11xx	流動資產合計		282,163	28	227,794	21
	非流動資產					
1517	透過其他綜合損益按公允價值衡量之金融資產-非流動	四(十一)、六(二)、六(二十一)	-	-	-	-
1543	以成本衡量之金融資產-非流動	四(十一)、六(三)	-	-	-	-
1600	不動產、廠房及設備淨額	四(七)、六(八)、六(十九)、八、九	575,259	57	766,589	67
1780	無形資產淨額	四(八)	1,944	-	2,758	-
1840	遞延所得稅資產	四(十六)、六(十六)	35,485	4	37,298	3
1920	存出保證金	六(二十一)	67,683	7	68,667	6
1930	長期應收票據及款項	六(二十一)	28,086	3	34,771	3
1990	其他非流動資產		13,805	1	281	-
15xx	非流動資產合計		722,262	72	910,364	79
1xxx	資產總計		\$ 1,004,425	100	\$ 1,138,158	100
	負 債 及 權 益					
	流動負債					
2100	短期借款	六(九)、六(二十一)	\$ -	-	\$ 375,817	33
2170	應付票據及帳款	六(二十一)	6,586	1	7,241	2
2200	其他應付款	六(十)、六(二十一)、七	76,054	8	117,537	10
2230	本期所得稅負債	四(十六)、六(十六)	2,072	-	1,754	-
2250	負債準備-流動	六(十一)	-	-	21,985	2
2260	與待出售非流動資產直接相關之負債	六(五)	-	-	11,074	1
2322	一年或一營業週期內到期長期借款	六(九)、六(二十一)、七	326,384	32	65,338	6
2399	其他流動負債	六(十)	20,354	2	15,509	1
21xx	流動負債合計		431,450	43	616,255	55
	非流動負債					
2540	長期借款	六(十)、六(二十一)、七	435,487	43	368,029	32
2670	其他非流動負債	六(十)	95,781	10	106,725	8
25xx	非流動負債合計		531,268	53	474,754	40
2xxx	負債總計		962,718	96	1,091,009	95
	歸屬於母公司業主之權益	六(十三)				
3110	普通股股本		681,723	67	681,723	60
3200	資本公積		198,523	20	198,523	17
3300	保留盈餘					
3310	法定盈餘公積		5,902	1	5,902	1
3350	待彌補虧損		(841,818)	(84)	(847,042)	(74)
3400	其他權益		(2,623)	-	8,043	1
31xx	歸屬於母公司業主之權益合計		41,707	4	47,149	5
3xxx	權益總計		41,707	4	47,149	5
2-3xxx	負債及權益總計		\$ 1,004,425	100	\$ 1,138,158	100

(隨附財務報告附註係本報告之一部分，請併同參閱)

(請參閱德昌聯合會計師事務所林兆民及陳文彬會計師民國108年3月28日查核報告)

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁





富驛酒店集團有限公司及子公司

合併綜合損益表

民國107及106年1月1日至12月31日



單位：新台幣仟元，惟每股盈餘(虧損)為元

代碼	項 目	附 註	107年1月1日至12月31日		106年1月1日至12月31日	
			金 額	%	金 額	%
4100	營業收入淨額	四(十二)、六(十四)、七	\$ 644,489	100	\$ 757,162	100
5110	營業成本	六(十五)、七	(602,599)	(94)	(645,157)	(85)
5900	營業毛利(毛損)		41,890	6	112,005	15
	營業費用	六(十五)、七				
6100	推銷費用		(21,133)	(3)	(20,503)	(3)
6200	管理費用		(130,841)	(20)	(220,584)	(29)
6450	預期信用減損利益(損失)	六(四)	(8,425)	(1)	-	-
6000	營業費用合計		(160,399)	(24)	(241,087)	(32)
6900	營業利益(損失)		(118,509)	(18)	(129,082)	(17)
	營業外收入及支出					
7050	財務成本	六(十五)、七	(12,571)	(2)	(43,237)	(6)
7100	利息收入	四(十二)	435	-	683	-
7190	其他收入	六(十五)、七	162,300	25	53,963	7
7225	處分投資利益	六(十八)	51,192	8	-	-
7230	外幣兌換利益淨額	四(五)	-	-	30,337	4
7590	什項支出	六(十五)	(17,807)	(3)	(32,158)	(4)
7610	處分不動產、廠房及設備損失		(38,217)	(6)	(67,354)	(9)
7630	外幣兌換損失淨額	四(五)	(27,859)	(4)	-	-
7670	減損損失	六(十五)	-	-	(48,834)	(6)
7000	營業外收入及支出合計		117,473	18	(106,600)	(14)
7900	稅前淨利(淨損)		(1,036)	-	(235,682)	(31)
7950	所得稅(費用)利益	四(十六)、六(十六)	(3,212)	-	(9,911)	(1)
8000	繼續營業單位本期淨利(淨損)		(4,248)	-	(245,593)	(32)
8200	本期淨利(淨損)		(4,248)	-	(245,593)	(32)

(續下頁)

富驛酒店集團有限公司及子公司  
 合併綜合損益表  
 民國107及106年1月1日至12月31日

(接上頁)

單位：新台幣仟元，惟每股盈餘(虧損)為元

代碼	項 目	附 註	107年1月1日至12月31日		106年1月1日至12月31日	
			金 額	%	金 額	%
	其他綜合損益：					
8360	後續可能重分類之損益 之項目					
8361	國外營運機構財務報 表換算之兌換差額		\$ (1,194)	-	\$ 403	-
			-	-	-	-
8300	其他綜合損益淨額		(1,194)	-	403	-
8500	本期綜合損益總額		\$ (5,442)	-	\$ (245,190)	(32)
8600	淨利(損)歸屬於：					
8610	母公司業主	六(十六)	\$ (4,248)	-	\$ (245,593)	(32)
8620	非控制權益		-	-	-	-
			\$ (4,248)	-	\$ (245,593)	(32)
8700	綜合損益總額歸屬於：					
8710	母公司業主		\$ (5,442)	-	\$ (245,190)	(32)
8720	非控制權益		-	-	-	-
			\$ (5,442)	-	\$ (245,190)	(32)
	每股盈餘(虧損)：					
9750	基本每股盈餘(虧損)	六(十七)	\$ (0.06)		\$ (4.05)	

(隨附財務報告附註係本報告之一部分，請併同參閱)  
 (請參閱德昌聯合會計師事務所林兆民及陳文彬會計師民國108年3月28日查核報告)

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁



富驛酒店集團有限公司及子公司

合併權益變動表

民國107及106年1月1日至12月31日

單位：新台幣仟元

	保留盈餘					其他權益			權益總額
	普通股股本	資本公積	法定盈餘公積	待彌補虧損	合計	國外營運機構 財務報表 換算之兌換差額	透過其他綜合損 益按公允價值衡 量之金融資產未 實現損益	合計	
民國106年1月1日餘額	\$ 381,723	\$ 228,523	\$ 5,902	\$ (601,449)	\$ (595,547)	\$ 7,640	\$ -	\$ 7,640	\$ 22,339
特別股轉換	300,000	(30,000)	-	-	-	-	-	-	270,000
民國106年淨利(淨損)	-	-	-	(245,593)	(245,593)	-	-	-	(245,593)
民國106年其他綜合損益	-	-	-	-	-	403	-	403	403
民國106年12月31日餘額	\$ 681,723	\$ 198,523	\$ 5,902	\$ (847,042)	\$ (841,140)	\$ 8,043	\$ -	\$ 8,043	\$ 47,149
民國107年1月1日餘額	\$ 681,723	\$ 198,523	\$ 5,902	\$ (847,042)	\$ (841,140)	\$ 8,043	\$ -	\$ 8,043	\$ 47,149
追溯適用及追溯重編之影響數				9,472	9,472		(9,472)	(9,472)	-
民國107年1月1日重編後餘額	681,723	198,523	5,902	(837,570)	(831,668)	8,043	(9,472)	(1,429)	47,149
民國107年淨利(淨損)	-	-	-	(4,248)	(4,248)	-	-	-	(4,248)
民國107年其他綜合損益	-	-	-	-	-	(1,194)	-	(1,194)	(1,194)
民國107年12月31日餘額	\$ 681,723	\$ 198,523	\$ 5,902	\$ (841,818)	\$ (835,916)	\$ 6,849	\$ (9,472)	\$ (2,623)	\$ 41,707

(隨附財務報告附註係本報告之一部分，請併同參閱)

(請參閱德昌聯合會計師事務所林兆民及陳文彬會計師民國108年3月28日查核報告)

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁




富驛酒店集團有限公司及子公司  
合併現金流量表  
民國107及106年1月1日至12月31日



單位：新台幣仟元

項 目	107年1月1日至12月31日	106年1月1日至12月31日
營業活動之現金流量：		
本期稅前淨利(淨損)	\$ (1,036)	\$ (235,682)
調整項目：		
不影響現金流量之收益費損項目		
折舊費用	135,272	155,888
攤銷費用	2,092	5,785
預期信用減損損失(利益)	8,425	-
呆帳損失(壞帳轉回利益)	-	62,906
財務成本	12,571	43,237
利息收入	(435)	(683)
處分不動產、廠房及設備損失(利益)	38,217	67,354
處分投資損失(利益)	(51,192)	-
金融資產減損損失	-	36,508
非金融資產減損損失	-	12,326
什項收入	(28,571)	-
什項支出	1,000	-
與營業活動相關之資產/負債變動數		
應收帳款(增加)減少	(3,021)	(21,304)
其他應收款(增加)減少	(4,004)	(17,623)
存貨(增加)減少	299	476
預付款項(增加)減少	(56,004)	29,375
其他流動資產(增加)減少	5,199	2,604
其他非流動資產(增加)減少	(13,524)	220
應付票據及應付帳款增加(減少)	(425)	84
其他應付款增加(減少)	15,627	(20,172)
負債準備增加(減少)	-	21,985
預收款項增加(減少)	5,193	(10,648)
其他流動負債增加(減少)	(348)	1,125
其他非流動負債增加(減少)	(10,944)	(18,135)
營運產生之現金流入(流出)	54,391	115,626
收取之利息	435	683
支付之利息	(11,676)	(25,426)
退還(支付)之所得稅	(1,758)	(1,430)
營業活動之淨現金流入(流出)	41,392	89,453

(續下頁)

  
**富驛酒店集團有限公司及子公司**  
**合併現金流量表**  
 民國107及106年1月1日至12月31日

(接上頁)

單位：新台幣仟元

項 目	107年1月1日至12月31日	106年1月1日至12月31日
投資活動之現金流量：		
其他應收款(增加)減少	\$ 6,685	\$ 6,975
取得不動產、廠房及設備	(5,306)	(13,608)
處分不動產、廠房及設備	21,934	15,731
存出保證金(增加)減少	(1,896)	13,775
取得無形資產	-	(412)
其他金融資產(增加)減少	(25,379)	67,229
除列子公司淨現金流出	(390)	-
投資活動之淨現金流入(流出)	<u>(4,352)</u>	<u>89,690</u>
籌資活動之現金流量：		
短期借款增加(減少)	(375,817)	(65,142)
舉借長期借款	393,069	42,417
償還長期借款	(57,067)	(132,403)
存入保證金增加(減少)	-	(478)
應付租賃款增加(減少)	-	(2,086)
籌資活動之淨現金流入(流出)	<u>(39,815)</u>	<u>(157,692)</u>
匯率變動對現金及約當現金之影響	<u>(2,395)</u>	<u>404</u>
本期現金及約當現金增加(減少)數	(5,170)	21,855
期初現金及約當現金餘額	52,715	30,860
期末現金及約當現金餘額	<u>\$ 47,545</u>	<u>\$ 52,715</u>

(隨附財務報告附註係本報告之一部分，請併同參閱)

(請參閱德昌聯合會計師事務所林兆民及陳文彬會計師民國108年3月28日查核報告)

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁



【附件二】 107年度盈虧撥補表

富驛酒店集團有限公司  
107年度盈虧撥補表



	單位：新台幣元
期初未分配盈餘	\$(847,041,743)
加：107年度稅後淨損	(4,247,846)
加：追溯適用及追溯重編之影響數	9,472,369
期末未分配盈餘	<u>\$(841,817,220)</u>
附註：本年度不分配股東紅利	

董事長：鍾聲揚



經理人：葉威禮



會計主管：鄭閔仁



【附件三】 『取得或處分資產處理程序』部分條文修正對照表

取得或處分資產處理程序  
修正對照表

修正前條文	修正後條文	修正說明
<p>第三條 適用範圍：</p> <p>一、有價證券：包括股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>二、不動產(含土地、房屋及建築、投資性不動產、土地使用權)及設備。</p> <p>三、會員證。</p> <p>四、專利權、著作權、商標權、特許權等無形資產。</p> <p>五、金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>六、衍生性商品。</p> <p>七、依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>八、其他重要資產。</p>	<p>第三條 適用範圍：</p> <p>一、有價證券：包括股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>二、不動產(含土地、房屋及建築、投資性不動產<del>→土地使用權</del>)及設備。</p> <p>三、會員證。</p> <p>四、專利權、著作權、商標權、特許權等無形資產。</p> <p><u>五、使用權資產。</u></p> <p>六、金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>七、衍生性商品。</p> <p>八、依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p><u>九、其他重要資產。</u></p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰新增第五款，擴大使用權資產範圍，並將現行第二款土地使用權移至第五款規範。</p> <p>二、現行第五款至第八款移列第六款至第九款。</p>
<p>第四條</p> <p>本處理程序之名詞定義如下，若有未定義之用詞，悉依中華民國證券主管機關所定之「公開發行公司取得或處分資產處理準則」之規定：</p> <p>一、衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。</p> <p>二、依法律合併、分割、收購</p>	<p>第四條</p> <p>本處理程序之名詞定義如下，若有未定義之用詞，悉依中華民國證券主管機關所定之「公開發行公司取得或處分資產處理準則」之規定：</p> <p>一、衍生性商品：指其價值由<u>資產、特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數其他利益等商品</u>所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，<u>及上述商品組合而成之複合式契約上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品</u>等。所稱之遠期契約，</p>	<p>一、配合國際財務報導準則第九號金融工具之定義，修正第一款，本準則衍生性商品之範圍，並酌作文字修正。</p> <p>二、因公司法一百零七年八月一日發布之修正條文，已於一百零七年十一月一日施行，爰配合其條次修正，將第二款援引之「第一百五十六條第八項」修正為「第一百五十六條之三」。</p>

<p>或股份受讓而取得或處分之資產：…，或依中華民國公司法第一百五十六條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>三、…。</p> <p>四、…。</p> <p>五、…。</p> <p>六、…。</p>	<p>不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨<u>合</u>契約。</p> <p>二、依法律合併、分割、收購或股份受讓而取得或處分之資產：…，或依中華民國公司法第一百五十六<u>之三</u>條第六項規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>三、…。</p> <p>四、…。</p> <p>五、…。</p> <p>六、…。</p>	
<p>第六條 本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。</p>	<p>第六條 本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商<u>與交易當事人不得為關係人。應符合下列規定：</u></p> <p><u>一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u></p> <p><u>二、與交易當事人不得為關係人或實質關係人之情形。三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或實質關係人之情形。前項人員於出具估價報告或意見書時，應依下列事項辦理：</u></p> <p><u>(一)承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u></p> <p><u>(二)查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見</u></p>	<p>一、為簡化法規，將前財政部證券暨期貨管理委員會九十二年三月二十一日台財證一字第○九二○○○一一五一號令補充規定第四點有關公開發行公司洽請專業估價者及其估價人員、會計師、律師或證券承銷商等專家應注意事項納入本準則，並參酌證券交易法第五十三條第四款有關董事、監察人及經理人消極資格及發行人募集與發行有價證券處理準則第八條第一項第十五款發行人或其負責人之誠信原則等規定，新增第一項第一款至第三款，明定相關專家之消極資格，並廢止前揭令。</p> <p>二、明確外部專家責任，參酌證券發行人財務報告編製準則第九條投資性不動產有關會計師對估價報告合理意見書之相關評估、查核及聲明事項等，新增第二項，明定本準則相關專家出具估價報告或意見</p>



	<p><u>書；並將所執程序、蒐集資料及結論，詳實登載於案件工作底稿。</u></p> <p><u>(三)對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。</u></p> <p><u>(四)聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。</u></p>	<p>書之評估、查核及聲明事項。</p>
<p>第八條 取得或處分不動產或設備之作業程序： 本公司取得或處分不動產或設備，悉依本公司內部控制制度之不動產、廠房及設備循環作業辦理。</p> <p>一、價格決定方式及參考依據： (一)取得或處分不動產應參考公告現值、評定價值或鄰近不動產實際交易價格及議價情形等，決議交易條件及交易價格，針對取得或處分之目的及動機、價格、效益分析等，進行可行性分析研究，作成分析報告呈核權責主管。 (二)設備之取得、處分、使用、保管與記錄等各項作業程序，應依本公司內部控制制度—不動產、廠房及設備循環辦理。</p> <p>二、委請專家出具估價報告： 本公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之機器設備</p>	<p>第八條 取得或處分不動產或設備<u>或其使用權資產</u>之作業程序： 本公司取得或處分不動產或設備<u>或其使用權資產</u>，悉依本公司內部控制制度之不動產、廠房及設備循環作業辦理。</p> <p>一、價格決定方式及參考依據： (一)取得或處分不動產、<u>設備或其使用權資產</u>應參考公告現值、評定價值或鄰近不動產實際交易價格及議價情形等，決議交易條件及交易價格，針對取得或處分之目的及動機、價格、效益分析等，進行可行性分析研究，作成分析報告呈核權責主管。 (二)設備<u>或其使用權資產</u>之取得、處分、使用、保管與記錄等各項作業程序，應依本公司內部控制制度—不動產、廠房及設備循環辦理。</p> <p>二、委請專家出具估價報告： 本公司取得或處分不動產<u>或</u>設備<u>或其使用權資產</u>，除與<u>國內</u>政府機關交易、自地委建、租地委建，或取得、處分供營業使用之</p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項，將使用權資產納入本條規範。</p> <p>二、第二項所定政府機關，係指我國中央及地方政府機關，主係考量與我國中央及地方政府機關交易，需依相關規定辦理標售或競價等，價格遭操縱之可能性較低，爰得免除專家意見之取得，至與外國政府機關交易，因其相關規定及議價機制較不明確，尚不在本條豁免範圍，爰修正第一項明定僅限國內政府機關。</p> <p>三、第二項酌作文字修正，以符法制作業。</p> <p>四、第二項原條文內容僅定義設備中的機器設備，應參酌本處理程序第三條適用範圍之規定，以『設備』統稱之。</p>

<p>外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(二)交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三)...</p> <p>(四)...</p> <p>(五)...</p> <p>三、...</p> <p>四、...</p>	<p><del>機器</del>設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過<del>、未來</del>；<del>其嗣後有</del>交易條件變更者<del>時</del>，亦應比照上開程序辦理<del>同</del>。</p> <p>(二)交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三)...</p> <p>(四)...</p> <p>(五)...</p> <p>三、...</p> <p>四、...</p>	
<p>第九條 取得或處分有價證券之評估及作業程序： 本公司有價證券之取得或處分，悉依本公司內部控制制度之投資循環作業辦理。</p> <p>一、...</p> <p>二、...</p> <p>三、...</p> <p>四、執行單位： 本公司進行有價證券投資時，應依前述核決權限規定呈核後，由董事會或董事長指定之執行單位主辦，財會相關單位配合協辦。</p> <p>五、本公司不得放棄對 FX HOTELS MANAGEMENT INTERNATIONAL LIMITED (以下簡稱富驛 HK)、富驛酒店管理發展(上海)有限公司及台灣富驛酒店股份有限公司未來各年度之增資。</p> <p>六、富驛 HK 不得放棄對富驛時尚酒店管理發展(北京)有限公司(以下簡稱富驛時尚)及中聯時代酒店管理發展(北</p>	<p>第九條 取得或處分有價證券之評估及作業程序： 本公司有價證券之取得或處分，悉依本公司內部控制制度之投資循環作業辦理。</p> <p>一、...</p> <p>二、...</p> <p>三、...</p> <p>四、執行單位： 本公司進行有價證券投資時，應依前述核決權限規定呈核後，由董事會或董事長指定之執行單位主辦，財會相關單位配合協辦。</p> <p>五、本公司不得放棄對 FX HOTELS MANAGEMENT INTERNATIONAL LIMITED (以下簡稱富驛 HK)、<del>富驛酒店管理發展(上海)有限公司</del>及台灣富驛酒店股份有限公司未來各年度之增資。</p> <p>六、富驛 HK 不得放棄對富驛時尚酒店管理發展(北京)有限公司(以下簡稱富驛時尚)及中聯時代酒店管理發展(北</p>	<p>一、本公司因處分子公司富驛酒店管理發展(上海)有限公司、富驛空港酒店管理發展(北京)有限公司及杭州米蘭風尚酒店有限公司之全部股權，需修正對財團法人證券櫃檯買賣中心之承諾事項，故修正本條第五項及第七項之規定。</p> <p>二、因本公司係在第三地設立並來臺登錄第一上櫃之控股公司，依規定應於公司簡稱後標示兩碼註冊地，以為證券簡稱，故修正本條第八項之規定。</p>

<p>京)有限公司未來各年度之增資。</p> <p>七、富驛時尚不得放棄對北京富尚酒店管理發展有限公司、富驛亮莎酒店管理發展(北京)有限公司、富驛空港酒店管理發展(北京)有限公司、蘇州富驛酒店管理有限公司、深圳富驛時尚酒店管理有限公司及杭州米蘭風尚酒店有限公司未來各年度之增資。</p> <p>八、未來若本公司因策略聯盟考量或其他經證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司股權，須經 FX Hotels Group Inc. (F-富驛)董事會特別決議通過。</p> <p>九、...</p>	<p>公司未來各年度之增資。</p> <p>七、富驛時尚不得放棄對北京富尚酒店管理發展有限公司、富驛亮莎酒店管理發展(北京)有限公司、<del>富驛空港酒店管理發展(北京)有限公司</del>、蘇州富驛酒店管理有限公司及深圳富驛時尚酒店管理有限公司及<del>杭州米蘭風尚酒店有限公司</del>未來各年度之增資。</p> <p>八、未來若本公司因策略聯盟考量或其他經證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司股權，須經 FX Hotels Group Inc. (<del>F-富驛</del>) (<del>富驛-KY</del>) 董事會特別決議通過。</p> <p>九、...</p>	
<p>第十條 取得或處分會員證或無形資產之評估及作業程序：</p> <p>本公司取得或處分會員證或無形資產，應依如下作業辦理：</p> <p>一、價格決定方式及參考依據：</p> <p>取得或處分會員證或無形資產，應考慮該項資產未來可能產生效益、市場公平價值，必要時並參考專家意見，與交易相對人議定之。</p> <p>二、委請專家出具意見：</p> <p>本公司取得或處分會員證或無形資產之交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。</p> <p>三、授權額度及層級：</p>	<p>第十條 取得或處分<u>會員證或無形資產或其使用權資產或會員證</u>之評估及作業程序：</p> <p>本公司取得或處分<u>會員證或無形資產或其使用權資產或會員證</u>，應依如下作業辦理：</p> <p>一、價格決定方式及參考依據：</p> <p>取得或處分<u>會員證或無形資產或其使用權資產或會員證</u>，應考慮該項資產未來可能產生效益、市場公平價值，必要時並參考專家意見，與交易相對人議定之。</p> <p>二、委請專家出具意見：</p> <p>本公司取得或處分<u>會員證或無形資產或其使用權資產或會員證</u>之交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與<u>國內</u>政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。</p> <p>三、授權額度及層級：</p>	<p>修正理由同第八條說明一、二，並酌作文字修正。</p>

<p>本公司取得或處分會員證或無形資產，其金額在新臺幣伍仟萬元（含）以下者，授權董事長核准，並提報最近董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。</p> <p>四、執行單位： 本公司取得或處分會員證或無形資產時，應依前述核決權限規定呈核後，由董事會或董事長指定之執行單位或使用部門負責執行。</p>	<p>本公司取得或處分會員證或無形資產或其使用權資產或會員證，其金額在新臺幣伍仟萬元（含）以下者，授權董事長核准，並提報最近董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。</p> <p>四、執行單位： 本公司取得或處分會員證或無形資產或其使用權資產或會員證時，應依前述核決權限規定呈核後，由董事會或董事長指定之執行單位或使用部門負責執行。</p>	
<p>第十一條 前三條交易金額之計算，應依第二十七條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>	<p>第十一條 前三條交易金額之計算，應依第二十七三十三條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>	<p>因第四節增訂條文，致本條參照之後續條號更動，故修訂之。</p>
<p>第十二條 關係人交易價格決定方式及參考依據： 本公司與關係人取得或處分資產，除應依第八條至第十二條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第八條至第十一條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算，應依第十一條規定辦理。在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p>	<p>第十二條 關係人交易價格決定方式及參考依據： 本公司與關係人取得或處分資產，除應依第八條至第十二條前節及本節規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第八條至第十一條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算，應依第十一條規定辦理。在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p>	<p>原條文所謂『應依第八條至第十二條規定辦理相關決議程序及評估交易條件合理性…』因相關評估及作業程序係屬本節第十三條至第十六條之範疇，而非第十二條之規範，並簡化相關文字說明。</p>
<p>第十三條 評估及作業程序： 本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債</p>	<p>第十三條 評估及作業程序： 本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、</p>	<p>一、因第四節增訂條文，致本條第二項參照之後續條號更動，故修訂之。 二、第一項所定公債，係指國內之公債，主係考量我國中央及地方政府債信明確且容易查</p>

券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過及監察人承認後，始得簽訂交易契約及支付款項：

一、…。

二、…。

三、向關係人取得不動產依第十四條及第十五條規定評估預定交易條件合理性之相關資料。

四、…。

五、…。

六、…。

七、本次交易之限制條件及其他重要約定事項。

前項交易金額計算應依第二十七條第二項規定辦理。且所稱一年內係以本次交易發生之日為基準往前追溯推算一年，已依本法作業程序提交董事會通過及監察人承認部份免再計入。

本公司與子公司間，取得或處分供營業使用之設備，其金額在新臺幣伍仟萬元（含）以下者，依本公司核決權限逐級核准後，事後再提報最近期之董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。

附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過及監察人承認後，始得簽訂交易契約及支付款項：

一、…。

二、…。

三、向關係人取得不動產或其使用權資產依第十四條及第十五條規定評估預定交易條件合理性之相關資料。

四、…。

五、…。

六、…。

七、本次交易之限制條件及其他重要約定事項。

前項交易金額計算應依第二十七三十三條第二項規定辦理。且所稱一年內係以本次交易發生之日為基準往前追溯推算一年，已依本法作業程序提交董事會通過及監察人承認部份免再計入。

本公司與子公司間，或其直接或間接持有百分百已發行股份或資本總額之子公司彼此間，取得或處分供營業使用之設備或其使用權資產，其金額在新臺幣伍仟萬元（含）以下者，依本公司核決權限逐級核准後，事後再提報最近期之董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。

已依本法規定設置獨立董事者，依第一項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

已依本法規定設置審計委員會者，依第一項規定應經監察人承認事項，應先經審計委員會全體成員二分之一以上同意，並提董

詢，爰得免除提交董事會通過及監察人承認之程序，至外國政府債信不一，尚不在本條豁免範圍，明定僅限國內公債；另配合適用國際財務報導準則第十六號租賃公報規定，將使用權資產納入本條規範，爰修正第一項，以為明確。

三、考量本公司、子公司，或其直接或間接百分之百持有之子公司彼此間，因業務上之整體規劃，有統籌集體採買或租賃供營業使用之設備再有移轉（含買賣或轉租）之必要及需求，或租賃不動產，再分租之可能，且該等交易風險較低，爰修正第三項，放寬該等公司間取得或處分供營業使用之設備、其使用權資產或供營業使用之不動產使用權資產，得授權董事長先行辦理，並酌作文字修正。

四、配合準則增訂第四及第五項規定。

	<p><u>事會決議，準用第六條第四項及第五項規定。</u></p>	
<p>第十四條 交易成本之合理性評估： 本公司向關係人取得不動產，應按下列方法評估交易成本之合理性： 一、... 二、... 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項任一方法評估交易成本。 本公司向關係人取得不動產，依本條第一項及第二項規定評估不動產成本，並應洽請會計師複核及表示具體意見。本公司向關係人取得不動產有下列情形之一者應依第十三條規定辦理，不適用前三項規定： 一、關係人係依繼承或贈與而取得不動產。 二、關係人訂約取得不動產時間距本交易訂約日已逾五年。 三、與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p>	<p>第十四條 交易成本之合理性評估： 本公司向關係人取得不動產<u>或其使用權資產</u>，應按下列方法評估交易成本之合理性： 一、... 二、... 合併購買<u>或租賃</u>同一標的之土地及房屋者，得就土地及房屋分別按前項任一方法評估交易成本。 本公司向關係人取得不動產<u>或其使用權資產</u>，依<u>本條第一項及第前二項</u>規定評估不動產<u>或其使用權資產</u>成本，並應洽請會計師複核及表示具體意見。 本公司向關係人取得不動產<u>或其使用權資產</u>，有下列情形之一者應依第十三條規定辦理，不適用前三項規定： 一、關係人係依繼承或贈與而取得不動產<u>或其使用權資產</u>。 二、關係人訂約取得不動產<u>或其使用權資產</u>時間距本交易訂約日已逾五年。 三、與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。 <u>四、本公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。</u></p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項至第四項，將向關係人租賃取得不動產使用權資產納入本條規範。 二、考量本公司、子公司，或其直接或間接百分之百持有之子公司彼此間，因業務上之整體規劃，有統籌集體租賃不動產，再分租之可能，且前揭交易涉非常規交易之風險較低，爰新增第四項第四款，排除該等交易應依本條評估交易成本（關係人取得不動產交易價格或租賃不動產支付之價格）合理性之規定，另因該等交易已排除本條之適用，爰亦無須依第十七條有關舉證交易價格合理性及第十八條有關應提列特別盈餘公積等規定辦理。 三、配合準則增訂第四款規定。</p>
<p>第十五條 本公司依前條第一項及第二項規定評估結果均較交易價格為低時，應依第十六條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：</p>	<p>第十五條 本公司依前條第一項及第二項規定評估結果均較交易價格為低時，應依第十六條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限： 一、...</p>	<p>一、配合廠房等不動產租賃之實務運作，放寬向關係人取得不動產使用權資產，得以鄰近地區一年內非關係人租賃交易作為設算及推估交易價格合理性之參考案例，並將現行第一項第</p>

<p>一、...：</p> <p>(一)...</p> <p>(二)同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p>(三)同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有合理之樓層價差推估其交易條件相當者。</p> <p>二、本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。前項第二款所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。</p>	<p>(一)...</p> <p>(二)同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p><del>(三)同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有合理之樓層價差推估其交易條件相當者。</del></p> <p>二、本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人成交交易案例相當且面積相近者。前項第二款所稱鄰近地區成交交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交交易案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。</p>	<p>一款第三目整併至第二目，及增訂租賃案例亦為交易案例，爰修正第一項第一款第二目、第二款及第二項，以為明確。</p>
<p>第十六條 向關係人取得不動產評估結果均較交易價格為低時應辦理事項</p> <p>本公司向關係人取得不動產，如經按第十四條及第十五條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、本公司應就不動產交易價格與評估成本間之差額，依中華民國證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依中華民國證券交</p>	<p>第十六條 <del>向關係人取得不動產評估結果均較交易價格為低時應辦理事項</del>本公司向關係人取得不動產或其使用權資產，如經按第十四條及第十五條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依中華民國證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持</p>	<p>一、酌作文字修正。</p> <p>二、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項序文、第一款、第二項及第三項，將向關係人租賃取得之不動產使用權資產，納入評估成本較交易價格低時之應辦事項規範。</p> <p>三、新增第一項第二款後段，明定已設置審計委員會之公司，該款前段對於審計委員會之獨立董事成員準用之。</p> <p>四、第一項序文及第三款酌作文字修正，以符法制</p>

<p>易法第四十一條第一項規定提列特別盈餘公積。</p> <p>二、本公司監察人應依公司法第二百十八條規定辦理。</p> <p>三、本公司應將本條第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>本公司經前述規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經行政院金融監督管理委員會同意後，始得動用該特別盈餘公積。</p> <p>本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。</p>	<p>第四十一條第一項規定提列特別盈餘公積。</p> <p>二、本公司監察人應依公司法第二百十八條規定辦理。<u>已依本法規定設置審計委員會者，本款前段對於審計委員會之獨立董事成員準用之。</u></p> <p>三、本公司應將<u>本條第一款及第前二款</u>處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>本公司經前述規定提列特別盈餘公積者，應俟高價購入<u>或承租或終止租約</u>或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經行政院金融監督管理委員會同意後，始得動用該特別盈餘公積。</p> <p>本公司向關係人取得不動產<u>或其使用權資產</u>，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。</p>	<p>作業。</p>
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第十八條 取得或處分衍生性商品之評估及作業程序：  
本公司原則上不從事取得或處分衍生性商品之交易，嗣後若欲從事此項交易，將提報董事會核准後再訂定其評估及作業程序。

第十九條 委請專家出具意見：

本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

第二十條 相關資料之提交暨無法經股東會通過時資訊之公開：

本公司參與合併、分割或收購，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第十九條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。

參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續

第十八條 取得或處分衍生性商品之評估及作業程序：

本公司原則上不從事取得或處分衍生性商品之交易，嗣後若欲從事此項交易，將提報董事會核准後再訂定其評估及作業程序。  
本公司從事衍生性商品交易，除應依本處理程序之規定外，另應參酌本公司「內部控制制度」之『投資循環』中衍生性商品管理作業之相關規定。

前項所謂衍生性商品之適用範圍應依本處理程序第三條之規定辦理。授權額度及層級，於第九條之規定，準用之。

從事衍生性商品之總額及個別契約承作限額應與本處理程序第五條之投資有價證券限額合併計算之。

本公司得依財務情況或營運策略從事衍生性商品交易，高階主管指定交易人員。

第十九條 委請專家出具意見：

本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

本公司於各次操作衍生性商品前應先就其是否係屬業務需求而辦理避險加以定義，若定義係屬避險目的，惟未達國際會計準則第9號（以下簡稱『IFRS 9』）所謂高度有效避險之判斷依據時，仍不得採避險會計之帳務處理。

一、刪除原條文內容，增訂從事衍生性商品之程序及相關規範。故修正原條文第十八條至第二十四條。

處理作業及預計召開股東會之日期。

第二十一條 董事會及股東會召開日期：

本公司參與合併、分割或收購，除其他法律另有規定或有特殊因素行政院金融監督管理委員會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司參與股份受讓，除其他法律另有規定或有特殊因素事先報經行政院金融監督管理委員會同意者外，應於同一天召開董事會。

本公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核：

一、人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號(如為外國人則為護照號碼)。

二、重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

三、重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報行政院金融監督管理委員會備查。

參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業場所買賣之

前項若初始操作目的係屬避險，惟嗣後未達 IFRS 9 之高度有效避險之判斷依據時，及應於知悉事實起，重分類前述已依避險會計認列之交易事項，並改依未符合避險會計時之帳務處理認列續後交易。

~~第二十條 相關資料之提交暨無法經股東會通過時資訊之公開：本公司參與合併、分割或收購，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第十九條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。~~

~~參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。~~

本公司操作衍生性商品時，於依本處理程序第二十三條進行評估時，或於各月月底由會計人員進行評價時，如全部契約損失達全部契約初始投資淨額之 10%，則應檢視其投資組合之損益情況。如個別契約損失達其初始投資淨額之 15%，則應即呈報董事會指定之高階主管裁示是否交割。

前項評價時，如前條定義係屬避險目的者，亦符合 IFRS 9 高度有效避險之判斷依據時，因其避險工具及被避險項目或可完全抵銷，故無需計入前項損失之計算基礎中。

於計算前兩項損益時，除考量承

公司者，本公司應與其簽訂協議，並依本條第三、四項規定辦理。

第二十二條 保密義務及內線交易之規避：

所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

第二十三條 換股比例或收購價格之變更原則：

本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

一、辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。

二、處分公司重大資產等影響公司財務業務之行為。

三、發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

四、參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

五、參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

六、已於契約中訂定得變更之其他條件，並已對外公開揭露者。

第二十四條 契約應載明事項：

本公司參與合併、分割、收購

作契約商品之公允價值變動外，如該承作契約係屬外幣計價者，亦應將匯率影響數一併計入。所謂淨額，係指初始承作金額扣除手續費及帳戶管理費後之金額。

~~第二十一條 董事會及股東會召開日期：~~

~~本公司參與合併、分割或收購，除其他法律另有規定或有特殊因素行政院金融監督管理委員會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。~~

~~本公司參與股份受讓，除其他法律另有規定或有特殊因素事先報經行政院金融監督管理委員會同意者外，應於同一天召開董事會。~~

~~本公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核：~~

~~一、人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。~~

~~二、重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。~~

~~三、重要書件及議事錄：包括合併、分割、收購或股份受讓計畫、意向書或備忘錄、重要契約及董事會議事錄等書件。~~

~~本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之即日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報行政院金融監督管理委員會備查。~~

~~參與合併、分割、收購或股份受讓之公司有非屬上市或股票在~~

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

一、違約之處理。

二、因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

三、參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

四、參與主體或家數發生增減變動之處理方式。

五、預計計畫執行進度、預計完成日程。

六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

~~證券商營業場所買賣之公司者，本公司應與其簽訂協議，並依本條第二、四項規定辦理。本公司從事衍生性商品交易交易人員及核准人員不得互相兼任。~~

前項核准人員應將操作契約及交易憑證等資訊如實記錄於「有價證券明細表」中，並與金融機構之對帳單或載有本公司持有狀況之有觀外部資訊核對，以檢覈其操作部位是否符合本處理程序第五條規範之限額。

第二十二條 保密義務及內線交易之規避：

~~所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。~~

本公司從事衍生性商品交易之風險衡量、監督與控制人員應與前條人員應分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險性交易至少每月應評估二次，其評估報告應呈送董事會授權之高階主管人員。

第二十三條 換股比例或收購價格之變更原則：

~~本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：~~  
~~一、辦理現金增資、發行轉換公司債、無償配股、發行附認股權~~

	<p><del>公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。</del></p> <p><del>二、處分公司重大資產等影響公司財務業務之行為。</del></p> <p><del>三、發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。</del></p> <p><del>四、參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。</del></p> <p><del>五、參與合併、分割、收購或股份受讓之主體或家數發生增減變動。</del></p> <p><del>六、已於契約中訂定得變更之其他條件，並已對外公開揭露者。</del></p> <p><u>本公司從事衍生性商品交易，董事會應依下列原則確實監督管理：</u></p> <p><u>一、指定高階主管人員應隨時注意衍生性商品交易風險之監督與控制。</u></p> <p><u>二、定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</u></p> <p><u>董事會授權之高階主管人員應依下列原則管理衍生性商品之交易：</u></p> <p><u>一、定期評估目前使用之風險管理措施是否適當並確實依本準則及公司所定之從事衍生性商品交易處理程序辦理。</u></p> <p><u>二、監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，已設置獨立董事者，董事會應有獨立董事出席並表示意見。</u></p> <p>第二十四條 契約應載明事項： 本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：</p>	
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	<p><del>一、違約之處理。</del></p> <p><del>二、因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。</del></p> <p><del>三、參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。</del></p> <p><del>四、參與主體或家數發生增減變動之處理方式。</del></p> <p><del>五、預計計畫執行進度、預計完成日程。</del></p> <p><del>六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。</del></p> <p><u>本公司從事衍生性商品交易，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本處理程序第二十二條及前條第一項第二款及第二項第一款應審慎評估事項，詳予登載於備查簿備查。</u></p> <p><u>公開發行公司內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形，作成稽核報告，如發現重大違規情事，應以書面通知各監察人。</u></p> <p><u>已依本法規定設置獨立董事者，於依前項通知各監察人事項，應一併書面通知獨立董事。</u></p> <p><u>已依本法規定設置審計委員會者，第二項對於監察人之規定，於審計委員會準用之。</u></p>	
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<p>第十九條 委請專家出具意見： 本公司辦理合併、分割、收購或股份受讓，…，得免取得前開專家出具之合理性意見。</p>	<p><del>第十九</del><u>二十五</u>條 委請專家出具意見： 本公司辦理合併、分割、收購或股份受讓，…，得免取得前開專家出具之合理性意見。</p>	<p>因第四節條號增訂，後續條號配合調整修正。</p>
<p>第二十條 相關資料之提交暨無法經股東會通過時資訊之公開： 本公司參與合併、分割或收購，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第十九條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。 參與合併、分割或收購之公司，任一方之股東會，…，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p>	<p><del>第二十二</del><u>二十六</u>條 相關資料之提交暨無法經股東會通過時資訊之公開： 本公司參與合併、分割或收購，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同<del>第十九</del><u>二十五</u>條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。 參與合併、分割或收購之公司，…，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p>	<p>因第四節條號增訂，後續條號及本條第一項參照後續條號亦配合調整修正。</p>
<p>第二十一條 董事會及股東會召開日期： 本公司參與合併、分割或收購，…，決議合併、分割或收購相關事項。 本公司參與股份受讓，…，應於同一天召開董事會。 本公司參與合併、分割、收購或股份受讓，…，備供查核： 一、… 二、… 三、… 本公司參與合併、分割、收購或股份受讓，…，依規定格式以網際網路資訊系統申報行政院金融監督管理委員會備</p>	<p><del>第二十一</del><u>二十七</u>條 董事會及股東會召開日期： 本公司參與合併、分割或收購，…，決議合併、分割或收購相關事項。 本公司參與股份受讓，…，應於同一天召開董事會。 本公司參與合併、分割、收購或股份受讓，…，備供查核： 一、… 二、… 三、… 本公司參與合併、分割、收購或股份受讓，…，依規定格式以網際網路資訊系統申報行政院金融監督管理委員會備查。</p>	<p>因第四節條號增訂，配合調整修正原條文第二十一條至第二十五條。</p>

<p>查。</p> <p>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業場所買賣之公司者，本公司應與其簽訂協議，並依本條第三、四項規定辦理。</p> <p>第二十二條 保密義務及內線交易之規避： 所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，…，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。</p> <p>第二十三條 換股比例或收購價格之變更原則： 本公司參與合併、分割、收購或股份受讓，…，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況： 一、… 二、… 三、… 四、… 五、… 六、…</p> <p>第二十四條 契約應載明事項： 本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項： 一、… 二、… 三、… 四、… 五、… 六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。</p> <p>第二十五條 參與合併、分</p>	<p>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業場所買賣之公司者，本公司應與其簽訂協議，並依本條<del>第三、四</del><u>前二</u>項規定辦理。</p> <p><del>第二十二</del><u>二十八</u>條 保密義務及內線交易之規避： 所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，…，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。</p> <p><del>第二十三</del><u>二十九</u>條 換股比例或收購價格之變更原則： 本公司參與合併、分割、收購或股份受讓，…，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況： 一、… 二、… 三、… 四、… 五、… 六、…</p> <p><del>第二十四</del><u>三十</u>條 契約應載明事項： 本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項： 一、… 二、… 三、… 四、… 五、… 六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。</p> <p><del>第二十五</del><u>三十一</u>條 參與合併、分割、收購或股份受讓之公司任</p>	
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<p>割、收購或股份受讓之公司任何一方於資訊對外公開後，…，應由所有參與公司重行為之。</p>	<p>何一方於資訊對外公開後，…，應由所有參與公司重行為之。</p>	
<p>第二十六條 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依第二十一條、第二十二條及第二十五條規定辦理。</p>	<p><del>第二十六</del><u>三十二</u>條 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依<del>第二十一</del><u>二十七</u>條、<del>第二十二</del><u>二十八</u>條及<del>第二十五</del><u>前</u>條規定辦理。</p>	<p>因第四節條號增訂，後續條號及本條參照後續條號亦配合調整修正。</p>
<p>第二十七條 資訊公開揭露程序： 本公司或取得或處分資產有下列情形者應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 一、向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。 二、… 三、從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。 四、取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一： (一)… (二)… 五、經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人交易金額未達新臺幣五億元以上。 六、以自地委建、租地委建、</p>	<p><del>第二十七</del><u>三十三</u>條 資訊公開揭露程序： 本公司或取得或處分資產有下列情形者應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 一、向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人為取得或處分不動產<u>或其使用權資產</u>外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。 二、… 三、從事衍生性商品交易損失達所<u>訂定</u>處理程序規定之全部或個別契約損失上限金額。 四、取得或處分之<u>資產種類屬</u>供營業使用之設備<u>或其使用權資產</u>，且其交易對象非為關係人，交易金額並達下列規定之一： (一)… (二)… <del>五、經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人交易金額未達新臺幣五億元以上。</del> <u>六五</u>、以自地委建、租地委建、合建分屋、合建分成、合建分售</p>	<p>一、因第四節條號增訂，後續條號配合調整修正。 二、修正第一項第一款及第七款第一目所定公債，主係考量我國中央及地方政府債信明確且容易查詢，爰得免除公告，至外國政府債信不一，尚不在本條豁免範圍，爰修正明定僅限國內公債。 三、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項第一款、第四款、第五款本文及第二項第三款，將使用權資產納入本條規範。 四、因本公司營業項目非屬營建業，故刪除第一項第五款之規定。 五、考量第一項第一款已明定關係人交易之公告規範，同項第六款係規範非關係人交易之情形，為利公司遵循，爰修正第一項第六款，以為明確。 六、修正第一項第七款第二目： (一)考量以投資為專業者於海內外證券交易所或證券商營業處所所為之有價證券買賣屬經常營業行為，易導致頻繁公告之情形，基於資訊揭露</p>

<p>合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額未達新臺幣五億元以上。</p> <p>七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：</p> <p>(一)買賣公債。</p> <p>(二)以投資為專業，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或國內初級市場認購募集發行之普通公司債及未涉股及未涉股權之一般金融債券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商賣中心及依規定認購之有價證券。</p> <p>(三)...</p> <p>...</p> <p>一、...</p> <p>二、...</p> <p>三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。</p> <p>四、...</p> <p>...</p> <p>...</p> <p>...</p>	<p>方式取得不動產，<u>且其交易對象非關係人</u>，公司預計投入之交易金額未達新臺幣五億元以上。</p> <p><u>七六</u>、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：</p> <p>(一)買賣<u>國內</u>公債。</p> <p>(二)以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或初級市場認購募集發行之普通公司債及未涉股及未涉股權之一般金融債券（<u>不含次順位債券，或申購或買回證券投資信託基金或期貨信託基金</u>），或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商賣中心及依規定認購之有價證券。</p> <p>(三)...</p> <p>...</p> <p>一、...</p> <p>二、...</p> <p>三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產<u>或其使用權資產</u>之金額。</p> <p>四、...</p> <p>...</p> <p>...</p> <p>...</p>	<p>之重大性考量，爰豁免其公告，且為統一本準則規範用語，將本準則所稱之標的或機構等原則一致包含海內外，爰刪除海內外之用語。</p> <p>(二)考量以投資為專業者於國外初級市場認購普通公司債之行為，屬經常性行為，且其商品性質單純；另國內證券投資信託事業及期貨信託事業受金管會監管，且申購或買回其募集之基金(不含境外基金)亦屬以投資為專業者之經常性行為，爰修正放寬以投資為專業者買賣前開有價證券得豁免公告，並考量次順位債券風險較高，亦明定所指普通公司債及未涉及股權之一般金融債券，不包含次順位債券。</p> <p>七、第一項第三款酌作文字修正，以符法制作業。</p> <p>八、第四項及第六項酌作文</p>
<p>第二十八條 本公司依本條第一款規定公告申報之交易後，有下列情形之一者，應於事實發生之日起算二日內辦理公告申報：</p> <p>一、...</p> <p>二、...</p> <p>三、...</p>	<p><del>第二十八</del><u>三十四</u>條 本公司依本條第一款規定公告申報之交易後，有下列情形之一者，應於事實發生之日起算二日內辦理公告申報：</p> <p>一、...</p> <p>二、...</p> <p>三、...</p>	<p>因第四節條號增訂，配合調整原條文。</p>
<p>第二十九條 公開發行公司之子公司非屬國內公開發行公</p>	<p><del>第二十九</del><u>三十五</u>條 公開發行公司之子公司非屬國內公開發行公</p>	<p>一、因第四節條號增訂，配合調整原條文。</p>

<p>司者規定如下：</p> <p>一、公開發行公司之子公司非屬國內公開發行公司，取得或處分資產有第三章規定應公告申報情事者，由本公司為之。</p> <p>二、前項子公司適用第二十七條第一項應公告申報標準，有關實收資本額百分之二十或總資產百分之十規定，以本公司之實收資本額或總資產為準。</p>	<p>公司者規定如下：</p> <p>一、公開發行公司之子公司非屬國內公開發行公司，取得或處分資產有<del>第三前</del>章規定應公告申報情事者，由本公司為之。</p> <p>二、前項子公司適用第二十七條第一項應公告申報標準，有關實收資本額<del>百分之二十</del>或總資產<del>百分之十</del>規定，以本公司之實收資本額或總資產為準。</p>	<p>二、子公司之公告申報標準，應與其母公司一致，並配合第三十一條第一項新增有關實收資本額達新臺幣一百億元之應公告申報標準，爰修正第二項規定，使子公司亦得適用該公告申報標準。</p> <p>三、第一項酌作文字修正，以符法制作業。</p>
<p>第三十條 本公司應命子公司依「公開發行公司取得或處分資產處理準則」有關規定訂定「取得或處分資產處理程序」，…，應依所訂處理程序辦理並執行。</p> <p>第三十一條 罰則： 本公司員工承辦取得或處分資產違反本處理程序規定者，…，依其情節輕重處罰。</p> <p>第三十二條 實施與修訂： 本處理程序應經董事會通過後，…，應於董事會議事錄載明。</p>	<p><del>第三十三十六</del>條 本公司應命子公司依「公開發行公司取得或處分資產處理準則」有關規定訂定「取得或處分資產處理程序」，…，應依所訂處理程序辦理並執行。</p> <p><del>第三十一三十七</del>條 罰則： 本公司員工承辦取得或處分資產違反本處理程序規定者，…，依其情節輕重處罰。</p> <p><del>第三十二三十八</del>條 實施與修訂： 本處理程序應經董事會通過後，…，應於董事會議事錄載明。</p>	<p>一、因第四節條號增訂，配合調整原條文第三十至三十二條。</p>
<p>第三十三條 本處理程序制定於西元二〇〇九年十二月十一日。</p> <p>本處理程序第一次修正於西元二〇一一年六月二十七日。</p> <p>本處理程序第二次修正於西元二〇一二年六月二十九日。</p> <p>本處理程序第三次修正於西元二〇一四年六月二十七日。</p> <p>本處理程序第四次修正於西元二〇一七年十二月十八日。</p>	<p><del>第三十三三十九</del>條 本處理程序制定於西元二〇〇九年十二月十一日。</p> <p>本處理程序第一次修正於西元二〇一一年六月二十七日。</p> <p>本處理程序第二次修正於西元二〇一二年六月二十九日。</p> <p>本處理程序第三次修正於西元二〇一四年六月二十七日。</p> <p>本處理程序第四次修正於西元二〇一七年十二月十八日。</p> <p><u>本處理程序第五次修正於西元二〇一九年XX月XX日。</u></p>	<p>因第四節條號增訂，後續條號配合調整修正外，另於本條加註本處理程序本次修正日期。</p>

【附件四】 『公司章程』 部分條文修正對照表

富驛酒店集團有限公司  
 公司章程修訂條文對照表(英文原文)

	Original Article	Proposal for the Amendment
1	New article	<u>“Audit Committee”</u> <u>A committee of the Board of Directors, composed solely of Independent Directors of the Company.</u>
6(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.	Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may allot and issue new Shares <del>being subject to such restrictions as the Board may from time to time determine</del> , to the employees of the Company and/or its Subsidiaries as approved by the Members by way of a Supermajority Resolution, <u>such Shares being subject to restrictions shall also be adopted by Supermajority Resolution thereby</u> , 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.
30-1	New article.	<u>Shareholders continuously holding 50% or more of the total number of outstanding shares of a company for a period of three months or a longer time may convene a special shareholders’ meeting. The calculation of the holding period and holding number of shares shall be based on the holding at the time of share transfer suspension date.</u>
31.(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.	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. <u>In case the Company participates in the merger/consolidation and its trading of Shares on OTC is terminated thereafter while the surviving or newly incorporated company is not a listed or OTC company, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued</u>

	Original Article	Proposal for the Amendment
		<u>shares of the Company.</u>
38	<p>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:</p> <p>(a) election or discharge of Directors and/or Supervisors,</p> <p>(b) alteration of the Memorandum and these Articles, and</p> <p>(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</p> <p>(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,</p> <p>(e) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,</p> <p>(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</p> <p>(g) the private placement of any equity-type securities issued by the Company.</p>	<p>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. <u>The major content may be placed in the web-side designated by the securities of authority or the Company</u> :</p> <p>(a) election or discharge of Directors and/or Supervisors,</p> <p>(b) alteration of the Memorandum and these Articles, and</p> <p>(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</p> <p>(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,</p> <p>(e) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,</p> <p>(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</p> <p>(g) the private placement of any</p>

	Original Article	Proposal for the Amendment
		<p>equity-type securities issued by the Company.</p> <p>(h) <u>capital reduction</u></p> <p>(i) <u>apply for an approval of ceasing its status as a public company</u></p>
39	<p>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.</p>	<p>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, <del>or transcribe</del>, make copies, of the aforementioned documents. <u>The Company shall also make its shareholder service agent (if any) to provide with the access.</u></p>
55.(b)	<p>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.</p>	<p>Subject to the Statutes, so long as the Shares are listed in any ROC Securities Exchange, when a Director <u>or Supervisor</u> 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.</p>
62	<p>(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</p>	<p>(a) There shall be a Board of Directors consisting of not less than <del>seven (7)</del> <u>five (5)</u> 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</p>

	Original Article	Proposal for the Amendment
	<p>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.</p> <p>(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.</p>	<p>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.</p> <p>(b) If <u>the Members meeting</u> <del>it is resolved ed at a general meeting held</del> 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.</p>
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.	If the number of Directors is less than <del>seven (7)</del> <u>5 (five)</u> 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.
90-1	New article.	<u>Where the spouse, a blood relative within the second degree of kinship of the Director, or any company which has a controlling or subordinate relation with a Director has interests in the matters under discussion in the Board meeting, such Director shall be deemed to have a personal interest in the matter, and shall apply mutatis mutandis to Article 90.</u>
94.A-1	The Board shall establish a Remuneration Committee in accordance with the Applicable Public Company	The Board shall establish a Remuneration Committee in accordance with the Applicable Public Company

	Original Article	Proposal for the Amendment
	<p>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.</p>	<p>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.</p>
94-2	New article	<p style="text-align: center;"><u>AUDIT COMMITTEE</u></p> <p>(a) <u>The Company can establish either a Supervisor or an Audit Committee. When the Company has established an Audit Committee, the Supervisor will be cancelled. Section 109 to 117 in this Article governing the Supervisor’s duties and functions shall apply mutatis mutandis to the Audit Committee or the Independent Director.</u></p> <p>(b) <u>The Audit Committee shall be Composed of the entire number of Independent Directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.</u></p> <p>(c) <u>Regulations governing the numbers, term of office, duties and functions, and the regulations governing the proceedings of meetings of the Audit Committee shall be prescribed separately by Audit Committee organic regulations.</u></p> <p>(d) <u>Subject to the condition that the board</u></p>



	Original Article	Proposal for the Amendment
		<u>of directors does not or is unable to convene a meeting of shareholders, the Independent Director of the Audit Committee may, for the benefit of the Company, call a meeting of shareholders when it is deemed necessary.</u>
96	<p>The office of a Director shall be vacated:</p> <p>(a) if he gives notice in writing to the Company that he resigns the office of Director;</p> <p>(b) if he is removed from office pursuant to these Articles;</p> <p>(c) If he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(g) having been adjudicated guilty by a final judgment for misappropriating</p>	<p>The office of a Director shall be vacated:</p> <p>(a) if he gives notice in writing to the Company that he resigns the office of Director;</p> <p>(b) if he is removed from office pursuant to these Articles;</p> <p>(c) If he dies, <del>becomes bankrupt or makes any arrangement or composition with his creditors generally;</del> <u>or has been adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court, and having not been reinstated to his rights and privileges;</u></p> <p>(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; <u>or having been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.</u></p> <p>(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 <u>has not completed serving the sentence, or five years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon; the time elapsed after he has served the full term of the</u></p>

	Original Article	Proposal for the Amendment
	<p>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</p> <p>(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.</p> <p>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.</p> <p>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.</p>	<p><del>sentence is less than five years;</del></p> <p>(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 <u>has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;</u>  <del>the time elapsed after he has served the full term of such sentence is less than two years;</del></p> <p>(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</p> <p>(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.</p> <p>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.</p> <p>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.</p>
99	On a return of assets on liquidation, capital reduction or otherwise (other than	On a return of assets on liquidation, capital reduction or otherwise (other than

	Original Article	Proposal for the Amendment
	<p>a conversion, redemption or purchase of shares), the assets of the Company remaining after the payment of its liabilities shall (to the extent that the Company is lawfully able to do so) be applied in the following order of priority:</p> <p>(a) first, in paying to the holders of the Preferred Shares an amount equivalent to the Original Preferred Issue Price, together with a sum equal to any arrears and accruals of the Preferred Dividend calculated down to and including the date of the return of capital and, if there is a shortfall of assets remaining to satisfy the entitlements of holders of Preferred Shares in full, the proceeds shall be distributed to the holders of the Preferred Shares in proportion to the amounts due to each such share held;</p> <p>(b) second, in paying the remainder to the Common Shares.</p>	<p>a conversion, redemption or purchase of shares), the assets of the Company remaining after the payment of its liabilities shall (to the extent that the Company is lawfully able to do so) be applied in the following order of priority:</p> <p>(a) first, in paying to the holders of the Preferred Shares an amount equivalent to the Original Preferred Issue Price, together with a sum equal to any arrears and accruals of the Preferred Dividend calculated down to and including the date of the return of capital and, if there is a shortfall of assets remaining to satisfy the entitlements of holders of Preferred Shares in full, the proceeds shall be distributed to the holders of the Preferred Shares in proportion to the amounts due to each such share held;</p> <p>(b) second, in paying the remainder to the Common Shares.</p> <p>(c) <u>The Officers within the scope of their duty, are also liable to make compensation with the Company's Director.</u></p>
109	<p>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.</p>	<p>There shall be no less than three (3) Supervisors, each of whom shall be appointed to a term of office of three (3) years.—<u>and may be eligible for re-election.</u> 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.</p>
112	<p>Supervisors shall supervise the execution of business operations of the Company,</p>	<p>Supervisors shall supervise the execution of business operations of the Company,</p>

	Original Article	Proposal for the Amendment
	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.	and may from time to time inspect, <u>transcribe, and make a copy of</u> 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.
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.	Member(s) holding <u>31%</u> or more of the total number of issued Shares of the Company <u>for more than 6 month</u> 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.
117-1	New article	<u>Subject to the condition that the board of directors does not or is unable to convene a meeting of shareholders, the supervisors may, for the benefit of the company, call a meeting of shareholders when it is deemed necessary</u>
117-2	New article	<u>The Supervisor within the scope of their duties, is also liable to make the some compensation with the Company's Director.</u>

富驛酒店集團有限公司  
 公司章程修訂條文對照表(中文翻譯)

	原條文	修訂後條文	修正理由
1	無。	<b>審計委員會</b> 指由公司之獨立董事組成， <u>隸屬於董事會之委員會</u> ；	本條定義新增。 因擬設置審計委員會 而配合修訂。
6	(a)於不違反本公司發起備忘錄或條文、任何股東會決議，及不損害任何先前賦予現有股東特殊權利之前提下，以董事會所認為適當之條件、時間與對象，董事會得配發、發行、授予選擇權、或處分本公司之股份（包括畸零股），不論該股份是否為特別股或具有劣後或其他特殊權利、限制之股份，不論該特殊權利與限制是否關於股息、表決權、資本返還或其他權利。惟除非依據開曼公司法規定外，股份不得折價發行。即使本章程有任何相反規定，本公司應不得發行無記名之股份、認股權證、折價權證或其他憑證。本公司發行新股應以實體方式或帳簿劃撥方式行之。於任何時候，發行新股應受限於本公司授權資本額內尚未發行之股份數量。  (b) 於不違反開曼公司法之前提下，只要本公司之股份在中華民國證券交易市場掛牌交易，本公司得經股東以重度決議同意，分配或發行新股予本公司及／或其從屬公司之員工，董事會並得隨時決議就該等股份加以限	(a)於不違反本公司發起備忘錄或條文、任何股東會決議，及不損害任何先前賦予現有股東特殊權利之前提下，以董事會所認為適當之條件、時間與對象，董事會得配發、發行、授予選擇權、或處分本公司之股份（包括畸零股），不論該股份是否為特別股或具有劣後或其他特殊權利、限制之股份，不論該特殊權利與限制是否關於股息、表決權、資本返還或其他權利。惟除非依據開曼公司法規定外，股份不得折價發行。即使本章程有任何相反規定，本公司應不得發行無記名之股份、認股權證、折價權證或其他憑證。本公司發行新股應以實體方式或帳簿劃撥方式行之。於任何時候，發行新股應受限於本公司授權資本額內尚未發行之股份數量。  (b)於不違反開曼公司法之前提下，只要本公司之股份在中華民國證券交易市場掛牌交易，本公司得經股東以重度決議同意，分配或發行新股予本公司及／或其從屬公司之員工， <u>股東會並得經重度決議</u> 董事會並得隨時	配合櫃買中心要求而修訂。

	原條文	修訂後條文	修正理由
	制，且該等股份之發行數量、發行價格與發行之條款及條件均應遵守公開發行公司適用法令。	決議就該等股份加以限制，且該等股份之發行數量、發行價格與發行之條款及條件均應遵守公開發行公司適用法令。	
30-1	無。	<u>繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u>	配合櫃買中心要求而修訂。
31	(a)於不違反開曼公司法，及不影響本章程其他條文中有關需特別決議之議案之情形下，本公司得隨時經特別決議： (i) 變更其名稱； (ii) 修訂或增補章程； (iii) 修訂或增補本公司發起備忘錄有關任何宗旨，權力或其他特別載明之事項；或 (b)本公司得依開曼公司法，經合併特別決議進行創設合併或吸收合併。	(a)於不違反開曼公司法，及不影響本章程其他條文中有關需特別決議之議案之情形下，本公司得隨時經特別決議： (i) 變更其名稱； (ii) 修訂或增補章程； (iii) 修訂或增補本公司發起備忘錄有關任何宗旨，權力或其他特別載明之事項；或 (b)本公司得依開曼公司法，經合併特別決議進行創設合併或吸收合併。 <u>但若因參與合併後消滅、概括讓與、股份轉換或分割而致終止上櫃，且存續、受讓、既存或新設之公司為非上市（櫃）公司者，應經本公司已發行股份總數三分之二以上股東之同意行之。</u>	配合櫃買中心要求而修訂。
38	有關下列各款事項應於股東會之召集通知中載明待討論重要事項之摘要，且不得以臨時動議提出： (a)董事及監察人之選任或解任； (b)修改本公司發起備忘錄及本章程， (c)(i) 解散、創設合併、吸	有關下列各款事項應於股東會之召集通知中載明待討論重要事項之摘要，且不得以臨時動議提出。 <u>其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知：</u> (a)董事及監察人之選任或解任；	配合櫃買中心要求而修訂。

	原條文	修訂後條文	修正理由
	<p>收合併或分割，(ii) 締結、變更、或終止關於出租全部營業，委託經營或與他人經常共同營業之契約，(iii) 讓與全部或主要部份之營業或財產，或(iv) 受讓他人全部營業或財產，對公司營運有重大影響者，</p> <p>(d)董事為自己或為他人從事本公司營業範圍內競業行為之許可；</p> <p>(e)以發行新股之方式分派股息之一部或全部給股東；</p> <p>(f)將公司之法定盈餘公積(如本章程第101條與第102條所規定)和(i) 股份溢價與(ii) 公司受領贈與之所得，按股東原有股份比例分派；以及</p> <p>(g)私募發行任何具股權性質之有價證券。</p>	<p>(b)修改本公司發起備忘錄及本章程，</p> <p>(c)(i) 解散、創設合併、吸收合併或分割，(ii) 締結、變更、或終止關於出租全部營業，委託經營或與他人經常共同營業之契約，(iii) 讓與全部或主要部份之營業或財產，或(iv) 受讓他人全部營業或財產，對公司營運有重大影響者，</p> <p>(d)董事為自己或為他人從事本公司營業範圍內競業行為之許可；</p> <p>(e)以發行新股之方式分派股息之一部或全部給股東；</p> <p>(f)將公司之法定盈餘公積(如本章程第101條與第102條所規定)和(i) 股份溢價與(ii) 公司受領贈與之所得，按股東原有股份比例分派；以及</p> <p>(g)私募發行任何具股權性質之有價證券。</p> <p><u>(h)減資；以及</u></p> <p><u>(i)申請停止公開發行；</u></p>	
39	<p>董事會應將發起備忘錄、本章程、歷屆股東會議事錄、財務報表、股東名簿以及本公司發行之公司債存根簿備置於本公司之股份註冊代理人以及位於臺灣境內之本公司股務代理機構(若有)。股東得檢具利害關係證明文件並指定查閱之範圍，隨時請求檢查、閱覽或抄錄上述文件。</p>	<p>董事會應將發起備忘錄、本章程、歷屆股東會議事錄、財務報表、股東名簿以及本公司發行之公司債存根簿備置於本公司之股份註冊代理人以及位於臺灣境內之本公司股務代理機構(若有)。股東得檢具利害關係證明文件並指定查閱之範圍，隨時請求檢查、閱覽或抄錄或複製上述文件，<u>本公司並應令股務代理機構(若有)提供。</u></p>	配合櫃買中心要求而修訂。

	原條文	修訂後條文	修正理由
55	<p>(a)除非於基準日時登記為本公司股東者，任何股東均不得在股東會上行使表決權。股東心神喪失或由任何具管轄權法院宣告禁治產者，其表決權得由其財產管理人、委員會、監護人，或其他具有財產管理人、委員會、監護人性質或前述管轄法院指定之其他人代為行使，該財產管理人、委員會、監護人、或其他人得以委託書行使表決權。</p> <p>(b)於不違反開曼公司法規定之前提下，如本公司股份於中華民國任一證券交易市場掛牌交易，而本公司董事以股份設定質權超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，亦不算入已出席股東之表決權數及股東會之最低出席股數。</p>	<p>(a)除非於基準日時登記為本公司股東者，任何股東均不得在股東會上行使表決權。股東心神喪失或由任何具管轄權法院宣告禁治產者，其表決權得由其財產管理人、委員會、監護人，或其他具有財產管理人、委員會、監護人性質或前述管轄法院指定之其他人代為行使，該財產管理人、委員會、監護人、或其他人得以委託書行使表決權。</p> <p>(b)於不違反開曼公司法規定之前提下，如本公司股份於中華民國任一證券交易市場掛牌交易，而本公司董事<u>或監察人</u>以股份設定質權超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，亦不算入已出席股東之表決權數及股東會之最低出席股數。</p>	<p>配合櫃買中心要求而修訂。</p>
62	<p>(a)本公司董事會，設置董事人數不得少於七人，每一董事任期三年，得連選連任。本公司得隨時經特別決議增加或減少董事人數，但需遵守相關法令之規定（包括但不限於公開發行公司適用法令）。本公司之第一任董事應由發起備忘錄上之認股人以書面或過半數決議之方式任命。</p> <p>(b)如股東決議在董事本屆任期屆滿前於股東會中</p>	<p>(a)本公司董事會，設置董事人數不得少於<u>七</u>五人，每一董事任期三年，得連選連任。本公司得隨時經特別決議增加或減少董事人數，但需遵守相關法令之規定（包括但不限於公開發行公司適用法令）。本公司之第一任董事應由發起備忘錄上之認股人以書面或過半數決議之方式任命。</p> <p>(b)如股東<u>會</u>決議在董事本屆任期屆滿前於股東會</p>	<p>(a)於法令範圍內做符合公司需求之修正。</p> <p>(b)配合櫃買中心要求而修訂。</p>



	原條文	修訂後條文	修正理由
	改選所有董事者，所有董事均應於改選完成時即刻解任，除非股東會經普通決議決定所有董事均繼續任職至本屆任期屆滿為止。	中改選所有董事者，所有董事均應於改選完成時即刻解任，除非股東會經普通決議決定所有董事均繼續任職至本屆任期屆滿為止。	
73	董事因故解任，致不足七人者，本公司應於最近一次股東會補選新任董事之。但本公司董事會之董事缺額達在任席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。	董事因故解任，致不足七五人者，本公司應於最近一次股東會補選新任董事之。但本公司董事會之董事缺額達在任席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。	配合第 62 條之修正
90-1	無。	<u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係，準用第 90 條之規定。</u>	本條新增。 配合櫃買中心要求而增訂。
94-1	董事會應依據公開發行公司適用法令（包括「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」）設立薪酬委員會。在不違反開曼公司法及公開發行公司適用法令的前提下，董事會應訂定有關薪酬委員會運作之規範，且該規範至少應就下列內容予以明定：(a) 薪酬委員會之成員組成、人數及任期；(b) 薪酬委員會之職權；(c) 薪酬委員會之議事規則；(d) 薪酬委員會行使職權時，公司應提供之資源。	董事會應依據公開發行公司適用法令（包括「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」）設立薪酬委員會。在不違反開曼公司法及公開發行公司適用法令的前提下，董事會應訂定有關薪酬委員會運作之規範，且該規範至少應就下列內容予以明定：(a) 薪酬委員會之成員組成、人數及任期；(b) 薪酬委員會之職權；(c) 薪酬委員會之議事規則；(d) 薪酬委員會行使職權時，公司應提供之資源。	條號修正，由第 94A 條修正為第 94-1 條。

	原條文	修訂後條文	修正理由
94-2		<p style="text-align: center;"><u>審計委員會</u></p> <p>(a) <u>本公司得擇一設置監察人或審計委員會。本公司設置審計委員會後即不再設置監察人，本章程第109條至第117條關於監察人之規定由審計委員會或獨立董事行使之。</u></p> <p>(b) <u>本公司之審計委員會由全體獨立董事組成，人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。</u></p> <p>(c) <u>有關審計委員會之人數、任期、職權、議事規則等事項，以審計委員會組織規程另訂之。</u></p> <p>(d) <u>審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</u></p>	<p>本章節新增。 因擬設置審計委員會故增訂。</p>
96	<p>董事如有下列情事應被當然解任：</p> <p>(a) 董事以書面通知本公司辭任董事職位；</p> <p>(b) 該董事依據本章程而解任；</p> <p>(c) 死亡、破產或與其全體債權人為協議或和解；</p> <p>(d) 依適用法令，由具管轄權之法院宣告為心智喪失、精神疾病，或因其他理由而為無行為能力人或限制行為能力人；</p> <p>(e) 曾違反中華民國組織犯罪防治之相關適用法令或其他國家或地區之類</p>	<p>董事如有下列情事應被當然解任：</p> <p>(a) 董事以書面通知本公司辭任董事職位；</p> <p>(b) 該董事依據本章程而解任；</p> <p>(c) <u>死亡、或受破產之宣告或與其全體債權人為協議或和解或經法院裁定開始清算程序，尚未復權者。</u></p> <p>(d) 依適用法令，由具管轄權之法院宣告為心智喪失、精神疾病，或因其他理由而為無行為能力人或限制行為能力人<u>或</u></p>	<p>配合櫃買中心要求而修訂。</p>

	原條文	修訂後條文	修正理由
	<p>似法令，經有罪判決確定，且服刑期滿尚未逾五年；</p> <p>(f) 曾因詐欺、背信或侵占等罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年；</p> <p>(g) 曾服公職虧空公款，經有罪判決確定，服刑期滿尚未逾二年；或</p> <p>(h) 曾因使用可轉讓票據違約而遭臺灣票據交換所拒絕往來，處分尚未期滿者。</p> <p>如董事候選人有前項(c)、(d)、(e)、(f)、(g)、(h)各款情事之一者，該董事候選人應自始立即失卻當選資格。如任何董事同時身兼董事長，而依據第0條規定解任者，其董事長之職務亦應自動解任。</p>	<p><u>受輔助宣告尚未撤銷；</u></p> <p>(e) 曾違反中華民國組織犯罪防治之相關適用法令或其他國家或地區之類似法令，經有罪判決確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後且</u>服刑期滿尚未逾五年；</p> <p>(f) 曾因詐欺、背信或侵占等罪，經<u>宣告受有期徒刑一年以上宣告之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後一</u>服刑期滿尚未逾二年；</p> <p>(g) 曾服公職虧空公款，經有罪判決確定，服刑期滿尚未逾二年；或</p> <p>(h) 曾因使用可轉讓票據違約而遭臺灣票據交換所拒絕往來，處分尚未期滿者。</p> <p>如董事候選人有前項(c)、(d)、(e)、(f)、(g)、(h)各款情事之一者，該董事候選人應自始立即失卻當選資格。如任何董事同時身兼董事長，而依據第0條規定解任者，其董事長之職務亦應自動解任。</p>	
99.	<p>(a) 本公司得設置一名執行長，由董事會全體董事過半數之出席、出席董事過半數同意之決議任命之。董事會亦得視需要，依其認為適當之條件，如任期、報酬等，任命其他經理人為本公司行使職務，其資格、解任及其他相關條件與限制得由董</p>	<p>(a) 本公司得設置一名執行長，由董事會全體董事過半數之出席、出席董事過半數同意之決議任命之。董事會亦得視需要，依其認為適當之條件，如任期、報酬等，任命其他經理人為本公司行使職務，其資格、解任及其他相關條件與限制得由董</p>	配合櫃買中心要求而修訂。

	原條文	修訂後條文	修正理由
	<p>事會隨時決定之。</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，本公司應設置訴訟及非訴訟代理人。該訴訟及非訴訟代理人應由董事於合法召集且達最低出席人數之董事會，經以簡單多數決通過之決議指派，本公司並應依據公開發行公司適用法令，將指派之情形及其變更向金管會申報。該訴訟及非訴訟代理人應於中華民國境內有住所或居所。</p>	<p>事會隨時決定之。</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，本公司應設置訴訟及非訴訟代理人。該訴訟及非訴訟代理人應由董事於合法召集且達最低出席人數之董事會，經以簡單多數決通過之決議指派，本公司並應依據公開發行公司適用法令，將指派之情形及其變更向金管會申報。該訴訟及非訴訟代理人應於中華民國境內有住所或居所。</p> <p>(c)<u>公司之經理人在執行職務範圍內，應負與公司董事相同之損害賠償責任。</u></p>	
109	<p>本公司之監察人人數不得少於三人，每一監察人任期三年。監察人應由股東會選任之。於公開發行公司適用法令所要求之範圍內，監察人中至少須有一人於中華民國境內有住所。本章程第 71 條所規定之出席數及董事選舉累積投票制，於監察人選舉準用之。</p>	<p>本公司之監察人人數不得少於三人，每一監察人任期三年，<u>得連選連任</u>。監察人應由股東會選任之。於公開發行公司適用法令所要求之範圍內，監察人中至少須有一人於中華民國境內有住所。本章程第 71 條所規定之出席數及董事選舉累積投票制，於監察人選舉準用之。</p>	<p>配合櫃買中心要求而修訂。</p>
112.	<p>監察人應監督本公司業務之執行，並得隨時調查本公司業務及財務狀況，查核與本公司相關之簿冊文件，並得請求董事會或經理人就本公司之事務提出報告。</p>	<p>監察人應監督本公司業務之執行，並得隨時調查本公司業務及財務狀況，查核、<u>抄錄或複製</u>與本公司相關之簿冊文件，並得請求董事會或經理人就本公司之事務提出報告。</p>	<p>配合櫃買中心要求而修訂。</p>

	原條文	修訂後條文	修正理由
117.	繼續一年以上持有本公司已發行股份總數百分之三以上之股東，得以書面請求監察人代表本公司對董事提起訴訟。股東提出前述請求後三十日內，監察人不提起訴訟時，於不違反開曼法令之前提下，依本章程提出請求之股東得為本公司向有管轄權法院提起訴訟，並且得以臺灣臺北地方法院為第一審管轄法院。	繼續 <u>一年六個月</u> 以上持有本公司已發行股份總數百分之 <u>二一</u> 以上之股東，得以書面請求監察人代表本公司對董事提起訴訟。股東提出前述請求後三十日內，監察人不提起訴訟時，於不違反開曼法令之前提下，依本章程提出請求之股東得為本公司向有管轄權法院提起訴訟，並且得以臺灣臺北地方法院為第一審管轄法院。	配合櫃買中心要求而修訂。
117-1	無。	<u>監察人除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</u>	配合櫃買中心要求而修訂。
117-2	無。	<u>監察人在執行職務範圍內，應負與公司董事相同之損害賠償責任。</u>	配合櫃買中心要求而修訂。

參、附 錄

【附錄一】『公司章程』條文

**THE COMPANIES LAW (AS AMENDED)**

**Company Limited by Shares**

**AMENDED AND RESTATED  
MEMORANDUM OF ASSOCIATION**

**OF**

**FX HOTELS GROUP INC.**

**富驿酒店集团有限公司**

1. The name of the Company is FX HOTELS GROUP INC. 富驿酒店集团有限公司.
2. The Registered Office of the Company shall be at the offices of Gold-In (Cayman) Co., Limited, Suite 102, Cannon Place, North Sound Rd., George Town, Grand Cayman, KY1-9006, 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.

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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.

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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.

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- 5. The liability of each Member is limited to the amount from time to time unpaid on such Member's Shares.
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- 6. The share capital of the Company is NT\$1,500,000,000.00 (One Billion and Five Hundred Million New Taiwan Dollars) divided into 150,000,000 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.
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- 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.
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**THE COMPANIES LAW (AS AMENDED)**

**SEVENTH 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;

"As Adjusted" means as appropriately adjusted for any subsequent bonus issue, share split, consolidation, subdivision, reclassification, recapitalization or similar arrangement.

“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;
"Common Share"	means a common share of a nominal or par value of NT\$10.00 (Ten New Taiwan Dollars) each.
"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 Post System"	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via <a href="http://newmops.tse.com.tw/">http://newmops.tse.com.tw/</a> ;
"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"> <li>(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</li> <li>(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;</li> </ul>
“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 GreTai 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 Company;
“Share”	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 or Articles 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**

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- 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.
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- 13. The registration of transfers may be suspended when the Register of Members is closed in accordance with Article 23.
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- 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.
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### **REDEMPTION, PURCHASE, SURRENDER AND TREASURY SHARES**

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- 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.
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- (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.
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- (c) No Share may be redeemed or purchased unless it is fully paid-up.
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- (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.
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- (e) The Company is authorised to hold treasury Shares in accordance with the Statute.
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- (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.
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- (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.
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- 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 way 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.
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- (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).
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- (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.
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## 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.
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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**

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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.
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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.
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- (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.
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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.
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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.
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## **ALTERATION OF CAPITAL & CHANGE OF LOCATION OF REGISTERED OFFICE**

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- 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:
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  - (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.
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  - (ii) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
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  - (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;
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  - (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.
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  - 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.
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- (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.
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- (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**

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- 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.
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- 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.
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## **GENERAL MEETING**

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- 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.

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- 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.
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- 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.
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- 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.
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- 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.
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- 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.
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- 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.
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- 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;
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- (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:

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- (h) election or discharge of Directors and/or Supervisors,
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- (i) alteration of the Memorandum and these Articles, and
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- (j) (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
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- (k) 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,
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- (l) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,
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- (m) 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
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- (n) the private placement of any equity-type securities issued by the Company.
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- 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.
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- 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**

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- 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.
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- 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.

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- 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.
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- 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 convening 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.
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- 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.
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- 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.
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- 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.
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- 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 the 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.
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- 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.
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- (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

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- 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.
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- 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.
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- 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.
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- 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.
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- 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.
- 69-1 (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.
- (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:
- (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
  - 
  - (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.
  - Any breach of Article 69-1 (b) shall cause the appointment of any proposed Director or Supervisor to be, ipso facto, void.

- (c) The preceding subparagraphs (a) and (b) of this Article 69-1 do not apply when the Director involved is an Independent Director.

### **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.
- 70.1 The election of Directors and Independent Directors shall adopt candidate nomination mechanism. The list of Candidates of Directors shall be submitted by the current Board upon examination after accepting nomination and such list shall be distributed to the Members at or prior to any general meeting convened for the purposes of electing 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.
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. (a) So long as the Shares are listed on any ROC Securities Exchange, where there is an annual profit for a given fiscal year (i.e. the amount of income before income tax and before distributing employees', Directors' and Supervisors' bonuses of a current year, the "Annual Profit"), the Company may set aside no more than three percent (3%) of the Annual Profit as the Directors' and Supervisors' bonuses and such bonus payment shall only be paid in cash, provided that if there is accumulated losses, the Company shall first reserve the losses covering amounts. The ratio and the method to distribute the Directors' and Supervisor's year-end bonuses of the current year shall be proposed by the Remuneration Committee and approved by the Board of Directors by way of a resolution passed by a simple majority by the Directors at a Board meeting attended by more than two-thirds of the total number of Director, and the Board of Directors shall report the resolution to the Members at the general meeting.
- (b) So long as the Shares are listed on any ROC Securities Exchange, where there is the Annual Profit, employees of the Company and the Subsidiaries of the Company collectively shall be entitled to receive year-end bonus of no less than one percent (1%) of the Annual Profit, which may be payable in cash, fully paid-up Shares, or any combination of both, provided that if there is accumulated losses, the Company shall first reserve the losses covering amounts. The ratio and the method to distribute the employees' year-end bonus of the current year shall be authorised by the Board of Directors by way of a resolution passed by a simple majority by the Directors at a Board meeting attended by more than two-thirds of the total number of Director, and the Board of Directors shall report the resolution to the Members at the general meeting.

- (d) Where based on the Company's final accounts in respect of a current year, so long as the Shares are listed on any ROC Securities Exchange, if there is any annual earnings (i.e. the amount of the Annual Profits less Directors', Supervisors' and the employees' bonuses of a current year according to Article 105(a)and(b), the "Annual Earnings"), subject to Cayman Islands law, such Annual Earnings shall be allotted to each item in the following order:
- (i) paying applicable taxes;
  - (ii) covering accumulated losses;
  - (iii) setting aside a sum ten percent (10%) legal reserve pursuant to the Applicable Public Company Rules ("Legal Reserve"), unless the accumulated amount of such reserve equals to the total paid-up capital of the Company; and
  - (iv) setting aside a sum for an additional special reserve in compliance with the requirements promulgated by applicable ROC authorities (including, but not limited to, the FSC or any applicable ROC Securities Exchanges)

The balance of such profits remaining after all the foregoing deduction provided from (i) to (iv) shall hereinafter be referred to as the "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").

- (d) 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: The Accumulated Distributable Net Profit 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.
- (e) 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; and

No 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.

123-1 On a return of assets on liquidation, capital reduction or otherwise (other than a conversion, redemption or purchase of shares), the assets of the Company remaining after the payment of its liabilities shall (to the extent that the Company is lawfully able to do so):  
be paid to the holders of the Common Shares.

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 as set out in Article Error! Reference source not found 23-1. 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 31<sup>st</sup> December in each year and, following the year of incorporation, shall begin on 1<sup>st</sup> 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.

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## 【附錄二】『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（或台灣證券交易所，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，惟應以當次股東會擬選任董事及監察人之人數為上限，如該次股東會並未進行董監選舉，以三人為上限。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，決議在五日内延期或續行集會。

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。

第四次修訂於二零一七年十二月十八日股東會通過。

### 【附錄三】全體董事及監察人持股情形

- 一、截至本次股東常會停止過戶日 108 年 4 月 25 日止，本公司實收資本額為新台幣 681,722,900 元，已發行股份總數為 68,172,290 股。
- 二、依據證券交易法第 26 條規定，全體董事法定最低應持有股數為 5,453,783 股，全體監察人法定最低應持有股數為 545,378 股。
- 三、股東名簿記載個別及全體董事、監察人持有股數，已符合法定成數標準。

本公司董事、監察人截至本次股東會停止過戶日(108 年 4 月 25 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	鍾聲揚	0	-
董 事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：葉威禮	42,363,588	62.14
董 事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：林宜盛		
董 事	楊智閔	0	-
獨 立 董 事	劉祖德	0	-
獨 立 董 事	唐有建	0	-
獨 立 董 事	鄭家順	0	-
監 察 人	高德新	0	-
監 察 人	簡紹峰	0	-
監 察 人	徐雅芳	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 68,172,290 股。