廣華控股有限公司108年股東常會議事錄

開會時間：一〇八年(西元二〇一九年)五月三十一日上午九時整

開會地點：台北市大安區羅斯福路四段85號地下一樓（集思台大會議中心-洛克廳）

出席股數：出席股東及股東代理人所代表股數共計60,788,544股，占公司流通在外總股數之72.50%。

主　　席：余董事長澤民　　**記　　錄：**黃盛昌

出席董事：余澤民、張家祥、黃建中、陳乃榮、獨立董事徐宏文、獨立董事蔡宏明、獨立董事張育嘉

壹、宣佈開會：出席股東及代表股份總數已達法定數額，主席依法宣佈開會。

貳、主席致詞(略)

參、報告事項

(一) 107年度營業報告。(請詳附件一)

(二) 審計委員會查核107年度決算表冊報告。(請詳附件二)

(三) 107年度員工及董事酬勞分派情形報告。

一、依配合公司法修訂後本公司章程第17B條(B)項規定，本公司107年度獲利（係指當年度稅前利益扣除分派員工酬勞及董監酬勞前利益）為新台幣568,005,140 元，擬提列3.05%為員工酬勞計新台幣17,336,740元。

二、依配合公司法修訂後本公司章程第85條(B)項規定，本公司107年度獲利（係指當年度稅前利益扣除分派員工酬勞及董監酬勞前利益）為新台幣568,005,140元，擬提列0.8%為董事酬勞計新台幣4,562,300元。

三、以上經本公司108年3月25日董事會決議以現金發放之。

肆、承認事項

第一案(董事會提)

案　由：107年度決算表冊案，敬請　承認。

說　明：

一、本公司107年度財務報表，業經安侯建業聯合會計師事務所江忠儀、連淑凌會計師查核竣事，連同營業報告書均經審計委員會審查完畢。

二、上述營業報告書及會計師查核報告、財務報表，請參閱附件一及附件三。

三、敬請　承認。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,734,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,517,606 權 12,018,446 權)	96.28 %
2、反對權數： (含電子投票方式行表決權數：	16,794 權 16,794 權)	0.02 %
3、無效權數：	0 權	0.00 %
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,200,068 權 1,750,967 權)	3.68 %

本案照原案表決通過。

第二案(董事會提)

案　由：107 年度盈餘分派案，敬請　承認。

說　明：

一、本公司 107 年度稅後淨利為新臺幣(以下同)546,106,100 元，扣除依章程提列 10%法定盈餘公積 54,610,610 元及提列特別盈餘公積 182,442,640 元，累積未分配盈餘為 2,374,339,994 元。依本公司章程規定，擬分配如下：

1、股東現金股利每股 3.5 元，共計 293,440,000 元；

2、每位股東之分配現金股利發放至元為止，元以下捨去，配發不足一元之畸零款合計數，授權董事長洽特定人調整之，本次現金股利俟股東常會通過後，擬授權董事會另訂配息基準日。

3、嗣後如因買回本公司股份、行使員工認股權轉換股份或將庫藏股轉讓或註銷，造成流通在外股數發生變動時，擬請股東常會授權董事會全權處理變更股東配息率等相關事項。

二、本公司 107 年度之盈餘分派表如后：

三、敬請　承認。

廣華控股有限公司

民國 107 年度盈餘分派表

單位：新台幣元

項　　目	金　額	
	小　計	合　計
期初未分配盈餘		**1,997,182,807**
加：追溯適用新準則調整數(註 1)	68,104,337	
加：本年度稅後淨利	546,106,100	
減：提列 10%法定盈餘公積	(54,610,610)	
減：提列特別盈餘公積(註 2)	(182,442,640)	
本年度可分配盈餘		**2,374,339,994**
分配項目：		
股東紅利－現金（每股分配 3.5 元）	(293,440,000)	
期末未分配盈餘		**2,080,899,994**

註 1:本調整項目為 107 年度開始採用 IFRS9 之調整數。

註 2:上述特別盈餘公積為依證券交易法第四十一條第一項規定：於分派可分配盈餘時，應就當年度發生之帳列其他股東權益減項淨額，自當期損益與前期未分配盈餘提列相同數額之特別盈餘公積，屬前期累積之其他股東權益減項金額，則自前期未分配盈餘提列相同數額之特別盈餘公積不得分派；嗣後股東權益減項數額有迴轉時，得就迴轉部分分派盈餘。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,734,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,637,605 權 12,138,445 權)	96.48％
2、反對權數： (含電子投票方式行表決權數：	16,795 權 16,795 權)	0.02％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,080,068 權 1,630,967 權)	3.48％

本案照原案表決通過。

伍、討論事項

第一案(董事會提)

案　由：修訂本公司章程案，敬請　討論。

說　明：

一、為配合主管機關法令修訂，擬針對章程部份條文內容加以修訂。

二、修訂條文前後對照表請參閱附件四。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,753,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,637,592 權 12,138,432 權)	96.45％
2、反對權數： (含電子投票方式行表決權數：	16,804 權 16,804 權)	0.02％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,099,072 權 1,630,971 權)	3.51％

本案照原案表決通過。

第二案(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，敬請　討論。

說　明：

一、為配合主管機關法令修訂，擬針對「取得或處分資產處理程序」部份條文內容加以修訂。

二、修訂條文前後對照表請參閱附件五。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,753,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,633,591 權 12,135,431 權)	96.45％
2、反對權數： (含電子投票方式行表決權數：	16,803 權 16,803 權)	0.02％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,103,074 權 1,633,973 權)	3.51％

本案照原案表決通過。

第三案(董事會提)

案　由：修訂本公司「背書保證作業程序」部份條文案，敬請　討論。

說　明：

一、為配合主管機關法令修訂，擬針對「背書保證作業程序」部份條文內容加以修訂。

二、修訂條文前後對照表請參閱附件六。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,753,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,634,591 權 12,135,431 權)	96.45％
2、反對權數： (含電子投票方式行表決權數：	16,805 權 16,805 權)	0.02％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,102,072 權 1,633,971 權)	3.51％

本案照原案表決通過。

第四案(董事會提)

案　由：修訂本公司「資金貸與他人作業程序」部份條文案，敬請　討論。

說　明：

一、為配合主管機關法令修訂，擬針對「資金貸與他人作業程序」部份條文內容加以修訂。

二、修訂條文前後對照表請參閱附件七。

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,753,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,634,589 權 12,135,429 權)	96.45％
2、反對權數： (含電子投票方式行表決權數：	19,804 權 19,804 權)	0.03％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,099,075 權 1,630,974 權)	3.51％

本案照原案表決通過。

第五案(董事會提)

案　由：解除董事競業禁止案，敬請　討論。

說　明：

一、依本公司章程第 109 條並參照中華民國公司法第 209 條規定辦理。

二、緣本公司董事或有投資或經營其他與本公司營業範圍相同或類似職務，爰依規定提請股東常會同意，解除該董事及其代表人競業禁止之限制。

三、兼任情形詳如下表：

廣華控股董事解除競業禁止名單

職稱	姓名	擔任其他公司之 董事、監察人、經理人	董事長	董事	監事	經理人
董事長	余澤民	上海廣晉汽車飾件有限公司		V		
		KIMISAWA INTERNATIONAL INC. 君澤國際有限公司	V			
		KIMISAWA ENTERPRISE LD. 君澤企業有限公司	V			
董事	黃建中	上海廣晉汽車飾件有限公司	V			

決　議：

本案表決結果如下：

表決時出席股東表決權數：59,753,468 權

表決結果		占出席股東表決權數
1、贊成權數： (含電子投票方式行表決權數：	57,584,337 權 12,085,177 權)	96.36％
2、反對權數： (含電子投票方式行表決權數：	24,048 權 24,048 權)	0.04％
3、無效權數：	0 權	0.00％
4、棄權/未投票權數： (含電子投票方式行表決權數：	2,145,083 權 1,676,982 權)	3.58％

本案照原案表決通過。

陸、臨時動議：

經主席徵詢全體出席股東，無臨時動議提出。

柒、散　會：同日上午九點三十八分，經主席宣佈散會。

※本次股東會會議記錄僅載明會議進行要旨，且僅載明對議案之結果；會議進行內容、程序及股東發言仍以會議影音為準。

2018 年度營業報告書

依據中國汽車工業協會資料顯示，中國大陸汽車市場 2018 年度新車銷售量為 2,808.1 萬輛，年減 2.8%，這是中國汽車銷貨量 20 年來首次下滑，其中乘用車銷量較 2017 年減少 4.1%。隨著中國大陸新車銷量下滑，各車廠銷售之市占率結構持續分化，美系、法系品牌車廠銷售明顯衰退，中國大陸自主品牌市占率也下滑，日系、德系及韓系品牌車廠則小幅成長。本公司受惠來自營收比重高達 70%以上之主要三大日系車廠客戶，訂單仍保持良好的能見度，故 2018 年度本公司整體營收仍較前年維持成長。雖然去年下半年因中國整體經濟放緩導致消費者信心不穩，致使新車銷售市場進入停滯，但觀察到消費者所青睞之車款型態逐漸改變，消費升級將帶動各品牌推出高性價比具競爭力的產品，因此預期品牌車廠除了重視輕量及環保的技術外，新車應用內飾件朝向豪華化發展的趨勢將更加明確，本公司憑藉擁有完整的垂直及水平整合製程之競爭優勢，有信心切入更多新訂單與新車款合作的機會，藉以帶動各生產基地保持良好的產能稼動率，以期創造公司整體營運表現有優於新車市場平均銷量增長率的成長力道。

市場預估 2019 年度中國大陸新車銷售增長將持平，本公司除專注服務中國大陸日系三大車廠外，近年也陸續成功切入歐美系及自主品牌車廠之供應鏈體系，並於 2018 年第四季在華東地區成立上海廣晉汽車飾件有限公司，以致力於客戶結構之調整，期能拓展多元客源，避免銷貨過度集中於相似客群之風險，另亦積極將產線導入自動化設備且開發新環保材質及工法，並優化各生產基地之營運效率，創造股東價值之極大化。謹將本公司 2018 年度合併財務報表之營業結果、資產負債淨值狀況、獲利能力分析暨未來發展策略報告如下：

(一)營業結果

本公司 2018 年度合併營業收入為新台幣 8,062,421(以下同) 仟元，合併營業毛利為 1,974,746 仟元，合併稅後總純益為 493,965 仟元，其中歸屬予母公司股東之合併稅後純益為 546,106 仟元，合併稅後每股盈餘為 6.51 元。

(二)資產負債淨值狀況

截至 2018 年 12 月 31 日止，本公司合併總資產共為 9,965,581 仟元，合併總負債總額為 3,181,678 仟元，佔合併總資產 31.93%，合併股東權益總額為 6,783,903 仟元，佔合併總資產 68.07%。

(三)獲利能力分析

本公司 2018 年度合併財務報表之稅後每股盈餘為 6.51 元，純益率為 6.13%，資產報酬率為 5.34%，股東權益報酬率為 7.26%。

(四)未來發展策略

1. 產能擴充：因應新技術及新訂單需求，本公司新增之機器設備及產線已在東莞市厚街鎮生產基地之第二期廠區 C 棟廠房設置完成；另為未雨綢繆，本公司之生產旗艦東莞廣澤已向當地工業園申請洽購土地。而華中地區從事模內轉印製程之襄陽廣佳，其新建廠房已於 2018 年底完工並計

畫 2019 第 2 季季底搬遷完畢投入生產。開封廣佳在其新增購土地新建二期廠，預計 2020 年第二季完成興建。

2. 自動化設備導入：為解決目前中國大陸勞動力日趨緊張及增加產品良率考量下，本公司已陸續在東莞、武漢及湖南等生產基地增設自動化噴塗線，同時升級水轉印及乾式轉印生產線自動化設備；海外佈局方面，墨西哥基地之水轉印自動化產線已於 2018 年第三季進入量產。
3. 引進多樣化之表面處理技術：本公司持續發展汽車塑膠內外飾件產品之產製技術，另亦積極開發多種具發展潛力之新興及環保表面加飾處理技術，目前除以合資方式取得汽車真木、塑膠電鍍及雷射雕刻內飾件技術外，同時也積極進行熱燙印及真空轉印等相關技術開發工作，期能提供予客戶最好的服務及最多元的產品選擇以爭取訂單。
4. 汽車內飾件表面材質、紋路設計及機構開發：本公司目前正協同車廠進行多款新車型之內飾部件之設計及開發工作，並積極推介環保表面材質，以期成為客戶之重要策略供應商並確保取得穩定的訂單。

在中國大陸政府環保政策日益趨嚴及追求燃油效率提升之指導原則下，各品牌車廠朝向節能減碳、電動車及智慧車等面向發展之趨勢不變，由於本公司基於多年營運實績，已掌握汽車內外飾件的關鍵研發設計及量產技術能力，目前正積極加速輕量化及環保表面加飾工法的技術進程，除不斷提升既有內飾工藝技術外，並強化模外轉印等新環保加飾技術之量產能力及相關原物料掌握，藉由一站式滿足客戶對於不同表面加飾工藝的需求，持續站穩國際各大車廠重要合作夥伴的地位。

本公司將繼續努力以專業的製造能力及優質的服務理念服務客戶，竭盡全能締造營運佳績。

董事長：　　經理人：　　會計主管：

附件二

廣華控股有限公司

審計委員會查核報告書

本公司 107 年度營業報告書、合併財務報表及盈餘分配案，業經本審計委員會查核完竣，認為尚無不符。其中合併財務報表業經安侯建業聯合會計師事務所江忠儀、連淑凌兩位會計師查核，並擬出具查核報告書。爰依證券交易法第十四條之四及公司法第二百一十九條之規定，備具報告。

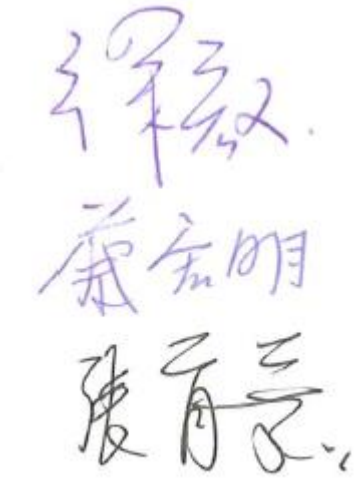
敬請 鑒察

此致

廣華控股有限公司108年股東常會

廣華控股有限公司

審計委員會



中　華　民　國　一　〇　八　年　三　月　二　十　五　日

安侯建業聯合會計師事務所
KPMG
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Internet 網址 kpmg.com/tw

會 計 師 查 核 報 告

廣華控股有限公司董事會 公鑒：

查核意見

廣華控股有限公司及子公司(廣華集團)民國一〇七年及一〇六年十二月三十一日之合併資產負債表，暨民國一〇七年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、合併權益變動表及合併現金流量表，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、解釋及解釋公告編製，足以允當表達廣華集團民國一〇七年及一〇六年十二月三十一日之合併財務狀況，暨民國一〇七年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，與廣華集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對廣華集團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。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十七)收入認列。收入相關揭露請詳合併財務報告附註六(十八)。

KPMG, a Taiwan partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

關鍵查核事項之說明：

銷貨收入係投資人及管理階層評估廣華集團財務或業務績效之主要指標，由於收入認列時點之正確性對財務報表之影響實屬重大，故為本會計師進行財務報告查核時重要事項之一。

因應之查核程序：

本會計師之主要查核程序包括，瞭解並測試銷貨及收款作業循環之內部控制有效性與執行細項測試；瞭解廣華集團之收入認列會計處理並評估是否依相關公報規定；選定財務報導日前後一段時間之銷售交易樣本，核對相關表單憑證，以評估收入認列時點之正確性。再者，瞭解期後是否有重大退貨情形。

二、存貨評價

有關存貨評價之會計政策請詳合併財務報告附註四(八)存貨評價。存貨評價之估計及假設不確定性，請詳合併財務報告附註五(一)；存貨相關揭露請詳合併財務報告附註六(五)。

關鍵查核事項之說明：

廣華集團在財務報表中，存貨係以成本與淨變現價值孰低衡量。廣華公司係製造及銷售各種汽車飾件及電子塑膠零配件，主要銷售客戶係為日系三大車廠，各種車款銷售狀態，使得存貨去化的程度與銷售價格的波動受到影響，可能導致存貨之淨變現價值低於成本之風險。因此，存貨評價之測試為本會計師執行廣華集團財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括，檢視存貨庫齡報表，並分析各期存貨庫齡變化情形；評估集團會計政策之合理性，如存貨跌價或呆滯提列之政策；評估存貨之評價是否已按集團既訂之會計政策執行；檢視廣華集團過去對存貨備抵提列之合理性，並與本期估列之存貨備抵作比較，以評估本期之估列方法及假設是否允當；評估集團管理階層針對有關存貨備抵之揭露是否允當。

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廣華集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算廣華集團或停止營業，或除清算或停業外別無實際可行之其他方案。

廣華集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

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，惟其目的非對廣華集團內部控制之有效性表示意見。

3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。

4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使廣華集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報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廣華集團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.對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團之查核意見。

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，決定對廣華集團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。

安侯建業聯合會計師事務所

會計師：

證券主管機關：(88)台財證(六)第18311號
核准簽證文號：金管證六字第0940100754號
民國 一〇八 年 三 月 二十五 日

廣華控股有限公司及子公司

合併資產負債表

民國一〇七年及一〇六年十二月三十一日

單位：新台幣千元

		107.12.31 金額	%	106.12.31 金額	%
	資產				
	流動資產：				
1100	現金及約當現金(附註六(一))	$ 2,760,503	28	2,483,452	25
1150	應收票據淨額(附註六(四))	185,745	2	106,423	1
1170	應收帳款淨額(附註六(四))	1,767,505	18	2,181,648	22
1310	存貨(附註六(五))	924,881	9	793,763	8
1410	預付款項	111,590	1	143,649	2
1476	其他金融資產－流動(附註八)	150,972	2	136,844	1
1479	其他流動資產	145,903	1	174,065	2
		6,047,099	61	6,019,844	61
	非流動資產：				
1521	透過其他綜合損益按公允價值衡量之金融資產－非流動(附註六(二))	22,495	-	-	-
1543	以成本衡量之金融資產－非流動(附註六(三))	-	-	55,503	1
1550	採用權益法之投資(附註六(六))	374,930	4	423,525	4
1600	不動產、廠房及設備(附註六(七)及八)	3,181,676	32	3,079,381	31
1980	其他金融資產－非流動(附註八)	39,059	-	52,856	1
1985	長期預付租金(附註六(八)及八)	188,327	2	144,730	1
1995	其他非流動資產	111,995	1	95,698	1
		3,918,482	39	3,851,693	39
	資產總計	$ 9,965,581	100	9,871,537	100

		107.12.31 金額	%	106.12.31 金額	%
	負債及權益				
	流動負債：				
2100	短期借款(附註六(九))	$ 635,059	6	812,269	8
2130	合約負債(附註六(十八))	103,414	1	-	-
2170	應付帳款	1,129,726	11	1,232,917	13
2209	應付費用	381,443	4	381,649	4
2213	應付設備款	106,347	1	61,748	1
2219	其他應付款	6,679	-	16,727	-
2230	本期所得稅負債(附註六(十四))	51,777	1	48,122	-
2310	預收款項	-	-	115,420	1
2320	一年或一營業週期內到期長期負債(附註六(十一))	276,601	3	256,519	3
2399	其他流動負債(附註六(十))	70,640	1	63,487	1
		2,761,686	28	2,988,858	31
	非流動負債：				
2540	長期借款(附註六(十一))	384,168	4	41,998	-
2600	其他非流動負債	35,824	-	20,064	-
		419,992	4	62,062	-
	負債總計	3,181,678	32	3,050,920	31
	歸屬母公司業主之權益：(附註六(十五))				
3100	股本	838,400	8	838,400	9
3200	資本公積	2,787,090	28	2,787,090	28
	保留盈餘：				
3310	法定盈餘公積	471,140	5	393,587	4
3320	特別盈餘公積	316,971	3	149,432	1
3350	未分配盈餘	2,611,393	26	2,661,475	27
		3,399,504	34	3,204,494	32
3400	其他權益	(499,413)	(5)	(316,971)	(3)
	股東權益小計	6,525,581	65	6,513,013	66
	非控制權益：				
36XX	非控制權益	258,322	3	307,604	3
	權益總計	6,783,903	68	6,820,617	69
	負債及權益總計	$ 9,965,581	100	9,871,537	100

(請詳閱後附合併財務報告附註)

董事長：余　澤　民　　經理人：黃　建　中　　會計主管：黃　盛　昌

廣華控股有限公司及子公司

合併綜合損益表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位:新台幣千元

		107年度		106年度	
		金　額	%	金　額	%
4000	營業收入(附註六(十八)及(十九))	$ 8,062,421	100	7,967,359	100
5000	營業成本(附註六(五))	6,087,675	76	5,863,032	74
	營業毛利	1,974,746	24	2,104,327	26
	營業費用：				
6100	推銷費用	308,550	3	319,790	4
6200	管理費用	658,952	8	606,593	8
6300	研究發展費用	267,934	3	256,930	3
6450	預期信用減損損失	41,725	1	-	-
6300	營業費用合計	1,277,161	15	1,183,313	15
	營業淨利	697,585	9	921,014	11
	營業外收入及支出(附註六(二十))：				
7010	其他收入	27,090	-	28,625	-
7020	其他利益及損失	35,783	1	38,968	1
7050	財務成本	(47,407)	(1)	(37,859)	-
7060	採用權益法認列之關聯企業及合資損益之份額(附註六(六))	(34,364)	-	25,403	-
	營業外收入及支出合計	(18,898)	-	55,137	1
	稅前淨利	678,687	9	976,151	12
7950	減：所得稅費用(附註六(十四))	184,722	3	234,390	3
	本期淨利(淨損)	493,965	6	741,761	9
8300	其他綜合損益：				
8310	不重分類至損益之項目				
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	(25,036)	-	-	-
8341	不重分類至損益之其他項目	(113,501)	(2)	(154,135)	(2)
8349	與不重分類之項目相關之所得稅	-	-	-	-
	不重分類至損益之項目合計	(138,537)	(2)	(154,135)	(2)
8360	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額	39,561	1	(30,643)	-
8370	採用權益法認列關聯企業及合資之其他綜合損益之份額-可能重分類至損益之項目	586	-	660	-
8399	與可能重分類之項目相關之所得稅	-	-	-	-
	後續可能重分類至損益之項目合計	40,147	1	(29,983)	-
8300	本期其他綜合損益(稅後淨額)	(98,390)	(1)	(184,118)	(2)
8500	本期綜合損益總額	$ 395,575	5	557,643	7
	本期淨利歸屬於：				
8610	母公司業主	$ 546,106	7	775,533	9
8620	非控制權益	(52,141)	(1)	(33,772)	-
		$ 493,965	6	741,761	9
	綜合損益總額歸屬於：				
8710	母公司業主	$ 442,108	6	607,994	8
8720	非控制權益	(46,533)	(1)	(50,351)	(1)
		$ 395,575	5	557,643	7
	基本每股盈餘(元)(附註六(十六))				
	基本每股盈餘(單位：新台幣元)	$	6.51		9.25
	稀釋每股盈餘(單位：新台幣元)	$	6.49		9.23

(請詳閱後附合併財務報告附註)

董事長：余　澤　民　　經理人：黃　建　中　　會計主管：黃　盛　昌

廣華控股有限公司及子公司

合併權益變動表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

	歸屬於母公司業主之權益											
	股本		保留盈餘			其他權益項目						
	普通股股本	資本公積	法定盈餘公積	特別盈餘公積	未分配盈餘	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	其他	合計	歸屬於母公司業主權益總計	非控制權益	權益總額
民國一〇六年一月一日餘額	$ 838,400	2,787,090	325,059	-	2,442,345	(28,519)	-	(120,913)	(149,432)	6,243,462	244,896	6,488,358
本期淨利(損)	-	-	-	-	775,533	-	-	-	-	775,533	(33,772)	741,761
本期其他綜合損益	-	-	-	-	-	(18,225)	-	(149,314)	(167,539)	(167,539)	(16,579)	(184,118)
本期綜合損益總額	-	-	-	-	775,533	(18,225)	-	(149,314)	(167,539)	607,994	(50,351)	557,643
提列法定盈餘公積	-	-	68,528	-	(68,528)	-	-	-	-	-	-	-
提列特別盈餘公積	-	-	-	149,432	(149,432)	-	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(335,360)	-	-	-	-	(335,360)	-	(335,360)
對子公司所有權權益變動	-	-	-	-	(3,083)	-	-	-	-	(3,083)	3,083	-
非控制權益	-	-	-	-	-	-	-	-	-	-	109,976	109,976
民國一〇六年十二月三十一日餘額	838,400	2,787,090	393,587	149,432	2,661,475	(46,744)	-	(270,227)	(316,971)	6,513,013	307,604	6,820,617
追溯適用新準則之調整數	-	-	-	-	68,104	-	(73,659)	(4,785)	(78,444)	(10,340)	(2,749)	(13,089)
民國一〇七年一月一日重編後餘額	838,400	2,787,090	393,587	149,432	2,729,579	(46,744)	(73,659)	(275,012)	(395,415)	6,502,673	304,855	6,807,528
本期淨利	-	-	-	-	546,106	-	-	-	-	546,106	(52,141)	493,965
本期其他綜合損益	-	-	-	-	-	24,861	(19,779)	(109,080)	(103,998)	(103,998)	5,608	(98,390)
本期綜合損益總額	-	-	-	-	546,106	24,861	(19,779)	(109,080)	(103,998)	442,108	(46,533)	395,575
提列法定盈餘公積	-	-	77,553	-	(77,553)	-	-	-	-	-	-	-
提列特別盈餘公積	-	-	-	167,539	(167,539)	-	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(419,200)	-	-	-	-	(419,200)	-	(419,200)
民國一〇七年十二月三十一日餘額	$ **838,400**	**2,787,090**	**471,140**	**316,971**	**2,611,393**	**(21,883)**	**(93,438)**	**(384,092)**	**(499,413)**	**6,525,581**	**258,322**	**6,783,903**

(請詳閱後附合併財務報告附註)

董事長：余　澤　民　　經理人：黃　建　中　　會計主管：黃　盛　昌

廣華控股有限公司及子公司

合併現金流量表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位:新台幣千元

	107年度	106年度
營業活動之現金流量：		
本期稅前淨利	$ 678,687	976,151
調整項目：		
收益費損項目		
折舊費用	427,607	424,897
攤銷費用	9,160	7,244
預期信用減損損失數/呆帳費用提列	41,725	10
利息費用	47,707	37,859
利息收入	(27,090)	(28,625)
採用權益法認列之關聯企業及合資損失(利益)之份額	34,364	(25,403)
處分及報廢不動產、廠房及設備損失	14,596	23,257
存貨跌價、呆滯迴升利益	-	152,409
售後服務及保固準備(迴轉)提列數	(1,003)	2,900
備抵銷貨退回及銷貨折讓迴轉	-	(9,158)
收益費損項目合計	547,066	585,390
與營業活動相關之資產／負債變動數：		
與營業活動相關之資產之淨變動：		
應收票據	(82,765)	(23,212)
應收帳款	370,246	(129,189)
存貨	(139,074)	(269,634)
預付款項	30,031	(50,266)
其他流動資產	29,846	(11,739)
其他金融資產	(16,901)	(16,025)
與營業活動相關之資產之淨變動合計	191,383	(500,065)
與營業活動相關之負債之淨變動：		
應付帳款	(83,174)	118,999
應付費用	6,782	29,581
其他應付款項	(9,931)	(2,441)
合約負債/預收款項	(10,117)	63,625
其他流動負債	(11,191)	13,794
與營業活動相關之負債之淨變動合計	(107,631)	223,558
與營業活動相關之資產及負債之淨變動合計	83,752	(276,507)
調整項目合計	630,818	308,883
營運產生之現金流入	1,309,505	1,285,034
收取之利息	27,090	28,625
收取之股利	7,984	7,891
支付之利息	(47,707)	(37,859)
支付之所得稅	(166,131)	(262,610)
營業活動之淨現金流入	1,130,741	1,021,081

(請詳閱後附合併財務報告附註)

董事長：余　澤　民　　經理人：黃　建　中　　會計主管：黃　盛　昌

廣華控股有限公司及其子公司

合併現金流量表(續)

民國一〇七年及一〇六年一月一日至十二月三十一日

單位:新台幣千元

	107年度	106年度
投資活動之現金流量：		
取得透過其他綜合損益按公允價值衡量之金融資產	(5,519)	-
取得以成本衡量之金融資產	-	(2,398)
取得不動產、廠房及設備	(561,064)	(797,841)
處分不動產、廠房及設備	78,219	51,743
取得無形資產	(8,749)	(8,651)
其他金融資產－非流動	13,089	15,425
其他非流動資產	(54,032)	61,673
長期預付租金	(47,069)	(34,794)
投資活動之淨現金流出	(585,125)	(714,843)
籌資活動之現金流量：		
短期借款	(165,665)	428,266
舉借長期借款	683,046	-
償還長期借款	(308,506)	(301,503)
發放現金股利	(419,200)	(335,360)
非控制權益變動	-	109,976
籌資活動之淨現金流出	(210,325)	(98,621)
匯率變動對現金及約當現金之影響	(58,240)	(48,086)
本期現金及約當現金增加數	277,051	159,531
期初現金及約當現金餘額	2,483,452	2,323,921
期末現金及約當現金餘額	$ 2,760,503	2,483,452

(請詳閱後附合併財務報告附註)

董事長：余　澤　民　　經理人：黃　建　中　　會計主管：黃　盛　昌

廣華控股有限公司章程修訂條文對照表

HIROCA HOLDINGS LTD.

Revision Comparison Chart of Articles of Association

2019年 3/25董事會 5/31股東會

條號	修訂條文	原條文	說明
4	本公司成立後可於任何時間開始運營。本公司經營業務，應遵守法令及商業倫理規範，並得採行增進公共利益之行為，以善盡社會責任。 The business of the Company may be commenced at any time after incorporation. In the course of conducting its business, the Company shall comply with the Applicable Listing Rules and business ethics, and the Company may take corporate actions to promote public interest in order to fulfill its social responsibilities.	本公司成立後可於任何時間開始運營。 The business of the Company may be commenced at any time after incorporation.	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。
47	於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得儘可能按董事會得召集股東會之方式，自行召集股東會。 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，繼續三個月以上持有本公司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。 Any Shareholder or Shareholders holding three percent (3%) or more	本公司如無董事會時，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得儘可能按董事會得召集股東會之方式，自行召集股東會。 If at any time there are no Directors, any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for a period of one (1) consecutive year or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

條號	修訂條文	原條文	說明
	of the total number of the issued Shares of the Company for a period of one (1) consecutive year or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TWSE, convene a general meeting in the same manner as nearly as possible as that in which general meetings may be convened by the Directors. Any Shareholder or Shareholders continuously holding fifty percent (50%) or more of the total number of outstanding Shares for a period of three months or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TWSE, convene an extraordinary general meeting. The calculation of the aforementioned holding period and holding number of Shares shall be based on the holding at the time immediately prior to the relevant book close period.	TWSE, convene a general meeting in the same manner as nearly as possible as that in which general meetings may be convened by the Directors.	
50	下列事項應於股東會召集通知中列舉，不得以臨時動議提出；其主要內容得置於證券主管機關或本公司指定之網站，並應將其網址載明於通知： (a) 選任或解任董事或監察人(如有)； (b) 變更備忘錄及/或本章程；	下列事項應於股東會召集通知中列舉，不得以臨時動議提出： (a) 選任或解任董事或監察人(如有)； (b) 變更備忘錄及/或本章程； (c) 本公司之解散、股份轉換、合併、分割或概括讓與；	配合臺灣證券交易所民國107年11月30日公告施行之外國發

條號	修訂條文	原條文	說明
	(c) 本公司之解散、股份轉換、合併、分割或概括讓與； (d) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約； (e) 讓與本公司全部或任何主要部分營業或財產； (f) 受讓他人全部營業或財產而對公司營運有重大影響者； (g) 私募發行具股權性質之有價證券； (h) 董事從事競業禁止行為之許可； (i) 以發行新股方式分派股息及紅利之全部或一部分； (j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或部分，以發行新股方式，按持股比例分配與原股東者； (k) 根據法律規定，將法定盈餘公積及因發行股票溢價所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東； (l) 減資；以及 (m) 申請停止公開發行。 除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。 The following matters shall be specified in the notice of a general meeting with the description of their material content, and shall not be proposed as ad hoc motions; the	(d) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約； (e) 讓與本公司全部或任何主要部分營業或財產； (f) 受讓他人全部營業或財產而對公司營運有重大影響者； (g) 私募發行具股權性質之有價證券； (h) 董事從事競業禁止行為之許可； (i) 以發行新股方式分派股息及紅利之全部或一部分； (j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或部分，以發行新股方式，按持股比例分配與原股東者；以及 (k) 根據法律規定，將法定盈餘公積及因發行股票溢價所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東。 除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。 The following matters shall be specified in the notice of a general meeting, and shall not be proposed as	行人註冊地股東權益保護事項檢查表修訂。

條號	修訂條文	原條文	說明
	material contents may be uploaded onto the website designated by the Commission or the Company and such website shall be indicated on the notice of general meeting: (a) election or discharge of Directors or supervisors (if any); (b) amendments to the Memorandum of Association and/or these Articles; (c) dissolution, Share Exchange, Merger, Spin-off or General Assumption of Business of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; (f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company; (g) the private placement of equity-linked securities; (h) granting waiver to the	ad hoc motions: (a) election or discharge of Directors or supervisors (if any); (b) amendments to the Memorandum of Association and/or these Articles; (c) dissolution, Share Exchange, Merger, Spin-off or General Assumption of Business of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; (f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company; (g) the private placement of equity-linked securities; (h) granting waiver to the Director’s engaging in any business within the scope of business of the Company;	

條號	修訂條文	原條文	說明
	Director's engaging in any business within the scope of business of the Company; (i) distribution of part or all of its dividends or bonus by way of issuance of new Shares; (j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them; ~~and~~ (k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; (l) <u>reduction of capital; and</u> (m) <u>application for de-registration as a public company.</u> Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described	(i) distribution of part or all of its dividends or bonus by way of issuance of new Shares; (j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them; and (k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them. Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.	

條號	修訂條文	原條文	說明
	in the agenda of such meeting.		
52	截至該次停止過戶期間前持有已發行股份總數百分之一(1%)以上之股東，得以書面或電子方式向本公司提出年度股東常會議案。本公司應按上市法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於 10 日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。 除下列情形之一者外，董事會均應將~~得拒絕~~股東之提案列入~~且該議案不得於該年度股東常會討論~~：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；(二)其提案按上市法令非股東會所得決議者；(三)提案超過一項；(四)逾董事會訂定之受理截止日期始提出者；(五)議案超過三百字。股東提案如係為敦促本公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。逾董事會訂定之受理截止日期始提出者。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	截至該次停止過戶期間前持有已發行股份總數百分之一(1%)以上之股東，得以書面向本公司提出年度股東常會議案。本公司應按上市法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於 10 日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。 有下列情形之一者，董事會得拒絕股東之提案且該議案不得於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；(二)其提案按上市法令非股東會所得決議者；(三)提案超過一項；或(四)逾董事會訂定之受理截止日期始提出者。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a proposal for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal. Proposals shall be included in the agenda unless otherwise where (i) the proposing Member(s) holds less than 1% of the total number of outstanding Shares; (ii) the matter of such proposal cannot be settled or resolved by a general meeting; (iii) the proposing Member has proposed more than one proposal; (iv) such proposal is submitted on a day beyond the deadline announced by the Company for accepting Shareholders' proposal; or (v) a	Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a proposal for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal. The Board may exclude a proposal submitted by a Shareholder(s) if (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with	

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	proposal containing more than three hundred (300) words. If any proposal from such Shareholder(s) is to urge the Company to promote public interests or fulfill its social responsibilities, the board of the Directors may accept such proposal to be discussed at a general meeting.~~The Board may exclude a proposal submitted by a Shareholder(s) if (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted after the expiration of the specified period determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting.~~ The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for	or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted after the expiration of the specified period determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).	

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	consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).		
77	董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。 股東會在現任董事任期未屆滿前~~決議~~改選全體董事~~且決議同時立即生效~~(「**全面改選**」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。 When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of the total number of Directors elected at the previous general	董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。 股東會在現任董事任期未屆滿前決議改選全體董事且決議同時立即生效(「**全面改選**」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。 When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of the total number of Directors elected at the previous general	配合臺灣證券交易所民國 107 年 11 月 30 日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. If all Directors are re-elected ~~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. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.	meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. 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. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.	
79	本公司得採行候選人提名機制選舉董事；但就獨立董事之選舉及於符合中華民國證券主管機關所訂之條件時，應採候選人提名機制。該提名機制之規則與程序應符合不時經董事會及普通決議通過所制定的政策，該政策應符合公司法、本章程條款及上市法令。除本章程或上市法令另有規定外，本公司應另遵守董事選舉規範之規定。	本公司得採行候選人提名機制選舉董事；但獨立董事之選舉應採候選人提名機制。該提名機制之規則與程序應符合不時經董事會及普通決議通過所制定的政策，該政策應符合公司法、本章程條款及上市法令。除本章程或上市法令另有規定外，本公司應另遵守董事選舉規範之規定。	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股

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	The Company may adopt and apply a candidate nomination mechanism for election of all the Directors; provided however, the Company shall adopt and apply a candidate nomination mechanism for election of all the Independent Directors and in compliance with requirements specified by the Taiwan competent authorities. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Law, these Articles and the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.	The Company may adopt and apply a candidate nomination mechanism for election of all the Directors; provided however, the Company shall adopt and apply a candidate nomination mechanism for election of all the Independent Directors. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Law, these Articles and the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.	東權益保護事項檢查表修訂。
103	董事有下列情事之一者，應當然解任： (a) 曾犯組織犯罪，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後~~服刑期滿~~尚未逾五年者； (b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後	董事有下列情事之一者，應當然解任： (a) 曾犯組織犯罪，經有罪判決確定，服刑期滿尚未逾五年者； (b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上宣告，服刑期滿尚未逾二年者； (c) 曾服公務虧空公款，經判決確定，服刑期滿尚未逾二年者； (d) 宣告破產或與其債權人為協議	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益

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	~~宣告，服刑期滿~~尚未逾二年者； (c) 曾犯貪污治罪條例之罪~~服公務虧空公款~~，經判決有罪確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後~~服刑期滿~~尚未逾二年者； (d) 宣告破產或經法院裁定開始清算程序或與其債權人為協議或和解； (e) 使用票據經拒絕往來尚未期滿者； (f) 無行為能力或限制行為能力者或受輔助宣告尚未撤銷； (g) 死亡或被認為或陷入精神耗弱； (h) 以書面通知公司辭任董事職位； (i) 經依本章程解任者；或 (j) 除獨立董事外之董事於任期中轉讓持股，其數額超過該董事於當選之股東會股票停止過戶期間開始時所持股數二分之一時。 The office of Director shall be vacated, if the Director: (a) committed a organized crime and has been adjudicated guilty by a final judgment, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full	或和解； (e) 使用票據經拒絕往來尚未期滿者； (f) 無行為能力或限制行為能力者； (g) 死亡或被認為或陷入精神耗弱； (h) 以書面通知公司辭任董事職位； (i) 經依本章程解任者；或 (j) 於任期中轉讓持股，其數額超過該董事於當選之股東會股票停止過戶期間開始時所持股數二分之一時。 The office of Director shall be vacated, if the Director: (a) committed a organized crime and has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five (5) years; (b) has been sentenced to imprisonment for a term of	保護事項檢查表修訂。

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	term, or less than five years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned ~~the time elapsed after he has served the full term of the sentence is less than five (5) years~~; (b) commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned ~~has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years~~; (c) has been adjudicated guilty by a final judgment for committing the offense as specified in the	more than one (1) year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years; (c) has been adjudicated guilty by a final judgment for misappropriating company or 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 (2) years; (d) becomes bankrupt or makes any arrangement or composition with his creditors; (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet; (f) has no or only limited capacity; (g) dies or is found to be or becomes of unsound mind; (h) resigns his office by notice in writing to the Company; (i) is removed from office and ceases to be the Director pursuant to these Articles; or (j) during a Director's term of	

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	Anti-corruption Act of R.O.C. ~~misappropriating company or public funds during the time of his public service~~, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned ~~the time elapsed after he has served the full term of such sentence is less than two (2) years~~; (d) becomes bankrupt or had liquidation proceeding commenced against him by a court or makes any arrangement or composition with his creditors; (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet; (f) has no or only limited capacity or becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not yet been revoked; (g) dies or is found to be or	office, sells or transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period.	

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	becomes of unsound mind; (h) resigns his office by notice in writing to the Company; (i) is removed from office and ceases to be the Director pursuant to these Articles; or (j) during a Director's (other than Independent Director) term of office, sells or transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period.		
103A	除獨立董事外之董事於下列期間轉讓持股，其數額超過該董事於當選之股東會股票停止過戶期間開始時所持股數二分之一時，其當選失其效力： (a) 於股東會當選後就任前；或 (b) 於該股東會股票停止過戶期間。 為前條及本條之目的，所稱「股票停止過戶期間」，係指有關股東會召集前至召集日停止辦理股票過戶之期間。 If any person is proposed for appointment as a Director (each such person a "proposed director") (other than Independent Director), at a	董事於下列期間轉讓持股，其數額超過該董事於當選之股東會股票停止過戶期間開始時所持股數二分之一時，其當選失其效力： (a) 於股東會當選後就任前；或 (b) 於該股東會股票停止過戶期間。 為前條及本條之目的，所稱「股票停止過戶期間」，係指有關股東會召集前至召集日停止辦理股票過戶之期間。 If any person is proposed for appointment as a Director (each such person a "proposed director") at a general meeting (the "relevant	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	general meeting (the "relevant general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to approve such appointment shall be invalid and ineffective), if the proposed director sell s or transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period, either: _ (a) during the period after the relevant general meeting, but prior to the commencement of such proposed director's term of office; or (b) during the relevant Register Closure Period. For the purposes of the preceding Article 103 and this Article 103A, the "Register Closure Period" means, in relation to any general meeting, the period during which the Register of Members of the Company is closed for transfers of shares prior to such general meeting up to and including the date of such general meeting.	general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to approve such appointment shall be invalid and ineffective), if the proposed director sell s or transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period, either: _ (a) during the period after the relevant general meeting, but prior to the commencement of such proposed director's term of office; or (b) during the relevant Register Closure Period. For the purposes of the preceding Article 103 and this Article 103A, the "Register Closure Period" means, in relation to any general meeting, the period during which the Register of Members of the Company is closed for transfers of shares prior to such general meeting up to and including the date of such general meeting.	
108	董事對於與本公司之有直接或間接	董事對於與本公司之有直接或間接	配合臺

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	利害關係者，如其知悉該利害關係當時已存在，則應於該等事項初次提出討論之董事會會議中揭露該利害關係之性質，或於任何其他情況於其知悉有此利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知： (a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或 (b) 其就該通知發送後可能與與其具有關係之特定人簽署之契約或協議應認為有利害關係； 應視為已依本條關於該等契約或協議之利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。 如上市法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。<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，就會議之事項有利害關係者，視為董事就該事項有自身利害關係。</u>董事違反前述規定親自或由代理人行使之表決權，本	利害關係者，如其知悉該利害關係當時已存在，則應於該等事項初次提出討論之董事會會議中揭露該利害關係之性質，或於任何其他情況於其知悉有此利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知： (a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或 (b) 其就該通知發送後可能與與其具有關係之特定人簽署之契約或協議應認為有利害關係； 應視為已依本條關於該等契約或協議之利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。 如上市法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。	灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	公司應不予計算，但該董事仍應計入該次會議之法定出席數。 A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of his interest at the meeting of the Board at which the question of entering into the contract or arrangement is first considered, if he knows his interest then exists, or in any other case at the first meeting of the Board after he knows that he is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that: (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him; shall be deemed to be a sufficient declaration of interest under this Article in relation to any such	A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of his interest at the meeting of the Board at which the question of entering into the contract or arrangement is first considered, if he knows his interest then exists, or in any other case at the first meeting of the Board after he knows that he is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that: (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him; shall be deemed to be a sufficient declaration of interest under this Article in relation to any such contract or arrangement, provided	

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	contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given. To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Where the spouse of a Director, or a blood relative within the second degree of kinship of a Director, or any companies, which have a controlling or subordinate relation with a Director, who has a personal interests in the matters under discussion at a meeting of the board of Directors, such Director shall be deemed to have a personal interest in the matter. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.	that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given. To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.	

條號	修訂條文	原條文	說明
124	繼續六個月~~一年~~以上持有本公司已發行股份總數百分之~~一~~二(1%)以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起訴訟時，依據英屬開曼群島法律，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。 Any Shareholder(s) holding one percent (1%) or more of the total number of the issued Shares of the Company for six (6) consecutive months or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such	繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起訴訟時，依據英屬開曼群島法律，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。 Any Shareholder(s) holding three percent (3%) or more of the total number of the issued Shares of the Company for one (1) consecutive year or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company	配合臺灣證券交易所民國 107 年 11 月 30 日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.	with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.	
124B	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，得為本公司利益，於有必要時，召集股東會。 Other than where the board of Directors is unwilling or unable to convene a general meeting that an Independent Director of the Audit Committee may convene a general meeting, an Independent Director of the Audit Committee may convene an extraordinary general meeting for the interest of the Company if necessary.	—	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。
130B	本公司盈餘分派或虧損撥補得於每季終了後為之。 前三季盈餘分派或虧損撥補之議案，應連同開曼法令及中華民國法令所要求其造具之財務報表及各項文件，交審計委員會查核後，提董事會決議之。 本公司依前項規定分派盈餘時，應先預估並保留應納稅捐、依法彌補虧損及提列法定盈餘公積。但法定盈餘公積，已達實收資本額時，不在此限。 本公司依第二項規定分派盈餘而以	—	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修

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	發行新股方式為之時，應以A型特別決議或B型特別決議為之；發放現金者，應經董事會決議。 本公司依前四項規定分派盈餘或撥補虧損時，應依經會計師查核或核閱之財務報表為之。 The Company may distribute dividends or set off losses after the end of each quarter of a financial year. The proposal of the distribution of dividends or off-set losses for the first three quarters of a financial year, together with the financial statements and records and such other reports and documents as may be required by the Law and the R.O.C. Laws, shall be first reviewed by the Audit Committee and then be submitted to the Board for approval. Where the Company proposes to distribute dividends provided in the preceding paragraph, the Company shall make provision of the applicable amount of income taxes pursuant to the applicable tax laws and regulations, set off accumulated losses, if any, and set aside Capital Reserve pursuant to the Applicable Listing Rules unless the accumulated amount of Capital Reserve equals to the total paid-up capital of the Company.		訂。

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	Where the Company intends to distribute dividends by way of issuance of shares in accordance with the second paragraph of this Article, such proposal shall be approved by either Special Resolution Type A or Special Resolution Type B; where the Company intends to distribute dividends in the form of cash in accordance with the second paragraph of this Article, such proposal shall be approved by Board. Where the Company proposes to distribute dividends provided in the preceding four paragraphs, such distribution shall be based on the financial statements audited or reviewed by a certified public accountant.		
149	董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱、抄錄或複製前述文件；本公司並應令股務代理機構提供之。董事會或其他召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。 The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum	董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱或抄錄前述文件。 The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members	配合臺灣證券交易所民國107年11月30日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。

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	of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company, and the Company shall procure its Shareholders Service Agent to provide such access. The Board or any person who is entitled to call or convene a general meeting under these Articles may demand the Company or the Shareholders Service Agent to provide the Register of Members.	and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company.	

廣華控股有限公司取得或處分資產作業程序修訂條文對照表

HIROCA HOLDINGS LTD.

Revision Comparison Chart of Procedures Governing the Acquisition or Disposal of Assets

2019年 3/25董事會 5/31股東會

條號	修訂條文	原條文	說明
3	1. Securities: Including long- and short-term investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities. 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長、短期投資。	1. Securities: Including long- and short-term investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities. 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長、短期投資。	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。
	2. Real property (including lands, houses and buildings, investment property, and inventories of construction enterprises) and equipment. 不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)及設備。	2. Real property (including lands, houses and buildings, investment property, rights to use land, and inventories of construction enterprises) and equipment. 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。	
	3. Memberships. 會員證。	3. Memberships. 會員證。	
	4. Non-Tangible Assets: including patents, copyrights, trademarks, franchise rights and other intangible assets. 無形資產：包括專利權、著作	4. Non-Tangible Assets: including patents, copyrights, trademarks, franchise rights and other intangible assets. 無形資產：包括專利權、著作	

條號	修訂條文	原條文	說明
	權、商標權、特許權等無形資產。 5. Right-of-use Assets. 使用權資產。 6. Claims of Financial Institution (including receivables, bills purchased and discounted, loans and overdue receivables.) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。 7. Derivative Products. 衍生性商品。 8. Assets acquired or disposed of in connection with Mergers, Spin-off, acquisitions or Transfer of Shares in accordance with the Applicable Listing Rules. 依上市法令合併、分割、收購或股份受讓而取得或處分之資產。 9. Other major assets. 其他重要資產。	權、商標權、特許權等無形資產。 5. Claims of Financial Institution (including receivables, bills purchased and discounted, loans and overdue receivables.) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。 6. Derivative Products. 衍生性商品。 7. Assets acquired or disposed of in connection with Mergers, Spin-off, acquisitions or Transfer of Shares in accordance with the Applicable Listing Rules. 依上市法令合併、分割、收購或股份受讓而取得或處分之資產。 8. Other major assets. 其他重要資產。	
4	(A) "Derivative Products": Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from interest rates, price of	(A) "Derivative Products": Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates,	配合台灣金融監督管理委員會民國107年11月26

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	financial instruments, products price, foreign exchange rates, indexes of prices or expense rates, credit rating, credit indexes, or other variables, portfolios of aforementioned contracts, or portfolio contracts or structured products embedded with derivative products. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements. 衍生性商品：指其價值由特定利率、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，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。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。 (B) “Assets acquired or disposed through Mergers, Spin-off, acquisitions, or Transfer of Shares in accordance with the Applicable Listing Rules": Refers to assets acquired or disposed through Mergers, Spin-offs conducted under the Applicable Listing Rules, or acquisitions or share transfer by issuance of new shares as consideration	foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements. 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。 (B) “Assets acquired or disposed through Mergers, Spin-off, acquisitions, or Transfer of Shares in accordance with the Applicable Listing Rules": Refers to assets acquired or disposed through Mergers, Spin-offs conducted under the Applicable Listing Rules, or acquisitions or share transfer by issuance of new shares as consideration conducted under the Applicable Listing Rules (i.e., Paragraph 6 of Article 156 of Taiwan’s Company Act) (hereinafter "Transfer of Shares"). 依上市法令合併、分割、收購或股份受讓而取得或處分之資產：指依上市法令進行合併、分割或收購而取得或處分之資	日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	conducted under the Applicable Listing Rules (i.e., ~~Paragraph 6~~ of Article 156-3 of Taiwan's Company Act) (hereinafter "Transfer of Shares"). 依上市法令合併、分割、收購或股份受讓而取得或處分之資產：指依上市法令進行合併、分割或收購而取得或處分之資產或依上市法令(即臺灣公司法第一百五十六條之三)發行新股受讓他公司股份（以下簡稱股份受讓）。	產或依上市法令(即台灣公司法第一百五十六條第六項)發行新股受讓他公司股份（以下簡稱股份受讓）。	
5	The limits for the Company and subsidiaries not primarily engaged in the business of investment for the non-business use real property and right-of-use assets thereof and securities are as follow: 本公司及非以投資為專業之子公司個別取得非供營業用不動產及其使用權資產與有價證券之額度： (A) The total amount of investment in non-business use real property and right-of-use assets thereof may not exceed fifty percent of the Company's net value. 非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。 (B) The total amount of investment in long- or short-term securities may not exceed one hundred and fifty percent of the Company's net value.	The limits for the Company and subsidiaries not primarily engaged in the business of investment for the non-business use real property and securities are as follow: 本公司及非以投資為專業之子公司個別取得非供營業用不動產與有價證券之額度： (A) The total amount of investment in non-business use real property may not exceed fifty percent of the Company's net value. 非供營業使用之不動產，其總額不得高於本公司淨值的百之五十。 (B) The total amount of investment in long- or short-term securities may not exceed one hundred and fifty percent of the Company's net value. 投資長、短期有價證券之總額	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	投資長、短期有價證券之總額不得高於本公司淨值的百分之一百五十。 (C) The amount of investment in any single security cannot exceed fifty percent of the Company's net value. 投資個別有價證券之金額不得高於本公司淨值的百分之五十。 The limits for subsidiaries primarily engaged in the business of investment for the above assets are as follow: 以投資為專業之子公司個別取得上述資產之額度： (A) The total amount of investment in non-business use real property and right-of-use assets thereof may not exceed fifty percent of the Company's net value. 非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。 (B) The total amount of investment in long- or short-term securities may not exceed two hundred percent of the Company's net value. 投資長、短期有價證券之總額不得高於本公司淨值的百分之二百。	不得高於本公司淨值的百分之一百五十。 (C) The amount of investment in any single security cannot exceed fifty percent of the Company's net value. 投資個別有價證券之金額不得高於本公司淨值的百分之五十。 The limits for subsidiaries primarily engaged in the business of investment for the above assets are as follow: 以投資為專業之子公司個別取得上述資產之額度： (A) The total amount of investment in non-business use real property may not exceed fifty percent of the Company's net value. 非供營業使用之不動產，其總額不得高於本公司淨值的百分之五十。 (B) The total amount of investment in long- or short-term securities may not exceed two hundred percent of the Company's net value. 投資長、短期有價證券之總額不得高於本公司淨值的百分之二百。 (C) The amount of investment in any single security cannot exceed one hundred percent of the	

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	(C) The amount of investment in any single security cannot exceed one hundred percent of the Company's net value. 投資個別有價證券之金額不得高於本公司淨值的百分之五十。	Company's net value. 投資個別有價證券之金額不得高於本公司淨值的百分之五十。	
6	1. Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports or opinions shall comply with the following provisions: 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、律師或證券承銷商應符合下列規定： (A) Have not received any final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already elapsed since completion of sentence execution, the expiration of suspension of sentence, or the pardon of such punishment.	Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports or opinions shall not be a related party of any party to the transaction. 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。	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	未曾因違反證券交易法、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。 (B) Shall not be a related party or substantial related party of any party to the transaction. 與交易當事人不得為關係人或有實質關係人之情形。 (C) If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or substantial related parties of each other. 本公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。 2. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following provisions: 前項人員於出具估價報告或意見書時，應依下列事項辦理： (A) Prior to accepting a case, the personnel shall prudently assess his or her own professional capabilities, practice experience, and independence.		

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	承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。 (B) When examining a case, the personnel shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。 (C) The personnel shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 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。 (D) The personnel shall issue a statement attesting to the professional competence and independence of the personnel who prepared the		

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	report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations. 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。		
7	1. Evaluation and Implementation Procedures 評估及作業程序 Acquisition or disposal procedures of real property, equipment, or right-of-use assets thereof are subject to the Company's Fixed Assets Implementation Procedures (if there is any). 本公司取得或處分不動產、設備或使用權資產，悉依本公司『固定資產作業程序』 辦理(如有制定)。 2. Determination of Terms and Limit 交易條件及授權額度之決定程序 (A) The terms and prices for the acquisition or disposal of real property or right-of-use assets thereof shall be based on the publically announced value, appraised value, actual closing prices for nearby real properties compiled in a report for submission to the Chairman. 取得或處分不動產或其使	1. Evaluation and Implementation Procedures 評估及作業程序 Acquisition or disposal procedures of real property, equipment, or other fixed assets are subject to the Company's Fixed Assets Implementation Procedures (if there is any). 本公司取得或處分不動產、設備及其他固定資產，悉依本公司『固定資產作業程序』 辦理(如有制定)。 2. Determination of Terms and Limit 交易條件及授權額度之決定程序 (A) The terms and prices for the acquisition or disposal of real property shall be based on the publically announced value, appraised value, actual closing prices for nearby real properties compiled in a report for submission to the Chairman. 取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	用權資產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，作成分析報告提報董事長。 1. Transaction amount less than One Hundred Million New Taiwan Dollars shall be subject to the approval of the Chairman; 其交易金額在新台幣壹億元(含)以下者應呈請董事長核准。 2. Transaction amount reaching One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board. 其交易金額超過新台幣壹億元以上者，應提報董事會報備或追認之。 For a transaction amount reaching twenty percent of the paid-in capital of the Company or Three Hundred Million New Taiwan Dollars, an appraisal report produced by an objectively fair and independent expert appraisal agency shall be required as basis for the approval in addition to the foregoing procedures. 但交易金額達資本額之百分	議交易條件及交易價格，作成分析報告提報董事長。 1. Transaction amount less then One Hundred Million New Taiwan Dollars shall be subject to the approval of the Chairman; 其交易金額在新台幣壹億元(含)以下者應呈請董事長核准。 2. Transaction amount reaching One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board. 其交易金額超過新台幣壹億元以上者，應提報董事會報備或追認之。 For a transaction amount reaching twenty percent of the paid-in capital of the Company or Three Hundred Million New Taiwan Dollars, an appraisal report produced by an objectively fair and independent expert appraisal agency shall be required as basis for the approval in addition to the foregoing procedures. 但交易金額達資本額之百分之二十或參億元以上者，除上述程序外，應另檢附客觀公正及超然獨立之專業鑑價	

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	之二十或參億元以上者，除上述程序外，應另檢附客觀公正及超然獨立之專業鑑價機構出具之鑑價報告，以作核決之依據。 (B) Acquisition or disposal of equipment or right-of-use assets thereof shall be based on price solicitation, price comparison, negotiation or tender. 取得或處分設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之。 1. Relevant approval in accordance with the Company's authorization rules shall be obtained for transaction amount less than One Hundred Million New Taiwan Dollars. 其交易金額在新台幣壹億元(含)以下者，應依本公司之核決權限逐級核准。 2. Transaction amount of One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board. 其交易金額超過新台幣壹億元以上者，應提董事會報告~~備~~或追認之。	機構出具之鑑價報告，以作核決之依據。 (B) Acquisition or disposal of other fixed assets shall be based on price solicitation, price comparison, negotiation or tender. 取得或處分其他固定資產，應以詢價、比價、議價或招標方式擇一為之。 1. Relevant approval in accordance with the Company's authorization rules shall be obtained for transaction amount less than One Hundred Million New Taiwan Dollars. 其交易金額在新台幣壹億元(含)以下者，應依本公司之核決權限逐級核准。 2. Transaction amount of One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board. 其交易金額超過新台幣壹億元以上者，應提董事會報備或追認之。 (C) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the	

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	(C) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection. 本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。 3. Execution 執行單位 In acquiring or disposing of real	Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection. 本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。 3. Execution 執行單位 In acquiring or disposing of real property or other fixed assets, the department in use of such property or the management department shall be responsible	

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	property, equipment, or right-of-use assets thereof, the department in use of such property or the management department shall be responsible for the execution pursuant to the scope of authorization set forth in the preceding subparagraph. 本公司取得或處分不動產、設備或其使用權資產時，應依前項核決權限呈核決後，由使用部門及管理部門負責執行。 4. Appraisal Report of the real property, equipment or right-of-use assets thereof 不動產、設備或其使用權資產估價報告 In acquiring or disposing real property, ~~or~~ equipment or right-of-use assets thereof where the transaction amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the Company, unless transacting with a government agency in Taiwan, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business-equipment or right-of-use assets thereof, shall obtain an appraisal report prior to the Date of Occurrence from an expert appraiser and shall further comply with the following provisions: 本公司取得或處分不動產、設備或其使用權資產，除與臺灣政府	for the execution pursuant to the scope of authorization set forth in the preceding subparagraph. 本公司取得或處分不動產或其他固定資產時，應依前項核決權限呈核決後，由使用部門及管理部門負責執行。 4. Appraisal Report of the real property or equipment 不動產或設備估價報告 In acquiring or disposing real property or equipment where the transaction amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the Company, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business machinery and equipment, shall obtain an appraisal report prior to the Date of Occurrence from an expert appraiser and shall further comply with the following provisions: 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外，交易金額達本公司實收資本額百分之二十或新臺幣參億元以上者，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：	

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	機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達本公司實收資本額百分之二十或新臺幣參億元以上者，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： (A) Where due to special circumstances it is necessary to give a restrictive price or specified price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後交易條件變更者，亦同。 (B) Where the transaction amount reaches One Billion New Taiwan Dollars or more, appraisals from two or more expert appraisers shall be obtained. 交易金額達新臺幣壹拾億元以上者，應請二家以上之專業估價者估價。	(A) Where due to special circumstances it is necessary to give a restrictive price or specified price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction. 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。 (B) Where the transaction amount reaches One Billion New Taiwan Dollars or more, appraisals from two or more expert appraisers shall be obtained. 交易金額達新臺幣壹拾億元以上者，應請二家以上之專業估價者估價。 (C) Where any one of the following circumstances applies with respect to the expert appraiser's appraisal results, unless that the appraisal price is higher than the transaction amount in acquisition of asset(s), or the appraisal price is lower than the transaction amount in	

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	(C) Where any one of the following circumstances applies with respect to the expert appraiser's appraisal results, unless that the appraisal price is higher than the transaction amount in acquisition of asset(s), or the appraisal price is lower than the transaction amount in disposal of asset(s), a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Republic of China Accounting Research and Development Foundation (hereinafter "ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見： 1. The discrepancy between the appraisal	disposal of asset(s), a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Republic of China Accounting Research and Development Foundation (hereinafter "ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見： 1. The discrepancy between the appraisal result and the transaction amount is twenty percent or more of the transaction amount. 估價結果與交易金額差距達交易金額之百分之二十上者。 2. The discrepancy	

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	result and the transaction amount is twenty percent or more of the transaction amount. 估價結果與交易金額差距達交易金額之百分之二十上者。 2. The discrepancy between the appraisal results of two or more professional appraisers is ten percent or more of the transaction amount. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。	between the appraisal results of two or more professional appraisers is ten percent or more of the transaction amount. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。	
8	… 3. Execution Unit 執行單位 The financial unit shall be responsible for acquiring or disposing long-term or short-term securities in accordance with the scope of authorization. 本公司取得或處分長、短期有價證券時，應依前項核決權限呈核後，由財會單位負責執行。 4. Expert Opinion 取得專家意見 (A) In acquiring or disposing securities under one of the following circumstances, provided that the transactional amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the opinion	… 3. Execution Unit 執行單位 The financial unit shall be responsible for the execution of investment in long- and short-term securities in accordance with the scope of authorization. 本公司長、短期有價證券投資時，應依前項核決權限呈核後，由財會單位負責執行。 4. Expert Opinion 取得專家意見 (A) In acquiring or disposing securities under one of the following circumstances, provided that the transactional amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the opinion	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	of a certified public account shall be obtained prior to the Date of Occurrence in respect to the reasonableness of the transaction price, and if the certified public accountant would need to adopt any expert report, such report shall be prepared in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF, but however, this requirement does not apply to publicly quoted prices of securities that have an active market, or where otherwise provided by Applicable Listing Rules: 本公司取得或處分有價證券有下列情形之一，且交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前洽請會計師就交易價格之合 理性表示意見，且會計師若需採用專家報告者，應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理，但該有價證券具活絡市場之公開報價或上市法令另有規定者，不在此限： 1. Acquiring or disposing securities not traded at TWSE or TPEx. 取得或處分非於證交所或證券櫃檯買賣中心買賣之有價證券。	of a certified public account shall be obtained prior to the Date of Occurrence in respect to the reasonableness of the transaction price, and if the certified public accountant would need to adopt any expert report, such report shall be prepared in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF, : 本公司取得或處分有價證券有下列情形之一，且交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前洽請會計師就交易價格之合 理性表示意見，且會計師若需採用專家報告者，應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理： 1. Acquiring or disposing securities not traded at TWSE or TPEx. 取得或處分非於證交所或證券櫃檯買賣中心買賣之有價證券。 2. Acquiring or disposing privately offered securities 取得或處分私募有價證券。 (B) A certification issued by a	

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	2. Acquiring or disposing privately offered securities 取得或處分私募有價證券。 (B) A certification issued by a court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure. 本公司若係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。	court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure. 本公司若係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。	
9	… 2. Evaluation and Implementation Procedures 評估及作業程序 Where the Company intends to acquire or dispose real property from a related party or right-of-use assets thereof, or to acquire or dispose any property other than real property or right-of-use assets thereof from a related party and the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, except in trading of Taiwan government bonds or bonds under repurchase and resale agreements, or subscription or redemption of	… 2. Evaluation and Implementation Procedures 評估及作業程序 Where the Company intends to acquire or dispose real property from a related party, or to acquire or dispose any property other than real property from a related party and the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	Taiwan money market funds issued by securities investment trust companies, the following matters shall be submitted for approval firstly by the Audit Committee before resolution is further approved by the Board before any transaction agreement can be signed or any payment can be made: 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，除買賣臺灣公債、附買回、賣回條件之債券、申購或買回臺灣證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交審計委員會同意後並提董事會決議通過後，始得簽訂交易契約及支付款項為之： (A) The purpose, necessity and anticipated benefit of the property acquisition or disposal. 取得或處分資產之目的、必要性及預計效益。 (B) The reason for choosing the related party as a trading counterparty. 選定關係人為交易對象之原因。 (C) In respect of acquisition of real property or	trust companies, the following matters shall be submitted for approval firstly by the Audit Committee before resolution is further approved by the Board before any transaction agreement can be signed or any payment can be made: 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，提交審計委員會同意後並提董事會決議通過後，始得簽訂交易契約及支付款項為之： (A) The purpose, necessity and anticipated benefit of the property acquisition or disposal. 取得或處分資產之目的、必要性及預計效益。 (B) The reason for choosing the related party as a trading counterparty. 選定關係人為交易對象之原因。 (C) In respect of acquisition of real property, information regarding appraisal of the reasonableness of the proposed transaction terms	

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	right-of-use assets thereof, information regarding appraisal of the reasonableness of the proposed transaction terms in accordance with the Subparagraphs 3(A) to 3(D) and 3(F) of this Article. 向關係人取得不動產或其使用權資產，依本條第三項第(A)款至第(D)款及第(F)款規定評估預定交易條件合理性之相關資料。 (D) The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the Company and the related party. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。 (E) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。	in accordance with the Subparagraphs 3(A) to 3(D) of this Article. 向關係人取得不動產，依本條第三項第(A)款至第(D)款規定評估預定交易條件合理性之相關資料。 (D) The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the Company and the related party. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。 (E) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。 (F) A valuation report issued by a professional valuation agency or a CPA opinion pursuant to paragraph 1 of this Article.	

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	(F) A valuation report issued by a professional valuation agency or a CPA opinion pursuant to paragraph 1 of this Article. 依本條第1項規定取得之專業估價者出具之估價報告，或會計師意見。 (G) Restrictive covenants and other important stipulations associated with the transaction. 本次交易之限制條件及其他重要約定事項。 The transaction amount referred to in the preceding paragraph shall be calculated in accordance with paragraph 1 of Article 14 and the period for one year shall commence from the date when the transaction takes place, provide, however, that the calculation should exclude the amount which has already been submitted for approval by the Audit Committee as well as the Board. 前項交易金額之計算，應依第十四條第 1 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，已依本準則規定提交董事會及審計委員會通過部分免再計入。 With respect to the types of transactions listed below ,when	依本條第1項規定取得之專業估價者出具之估價報告，或會計師意見。 (G) Restrictive covenants and other important stipulations associated with the transaction. 本次交易之限制條件及其他重要約定事項。 The transaction amount referred to in the preceding paragraph shall be calculated in accordance with paragraph 1 of Article 14 and the period for one year shall commence from the date when the transaction takes place, provide, however, that the calculation should exclude the amount which has already been submitted for approval by the Audit Committee as well as the Board. 前項交易金額之計算，應依第十四條第 1 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，已依本準則規定提交董事會及審計委員會通過部分免再計入。 For the acquisition and disposal of machinery and equipment used for business operation by and between a public company and/or its parent company and/or subsidiary, the Board may authorize its Chairman to proceed with certain authorized transaction amount before such transaction is	

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	to be conducted between a public company and its parent or subsidies , or between its subsidiaries in which it directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital, the Board may authorize its Chairman to proceed with certain authorized transaction amount before such transaction is later submitted to the Board for approval at the next meeting immediately following the transaction. 本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認： (A) Acquisition or disposal of equipment or right-of-use assets thereof held for business operation. 取得或處分供營業使用之設備或其使用權資產。 (B) Acquisition or disposal of right-of-use assets of real property held for business operation. 取得或處分供營業使用之不動產使用權資產。 When a matter is submitted for discussion by the board of directors pursuant to paragraph 2, the board of directors shall take into full consideration each independent director's opinions. If	later submitted to the Board for approval at the next meeting immediately following the transaction. 公開發行公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。 When a matter is submitted for discussion by the board of directors pursuant to paragraph 2, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. 依本條第 2 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。 3. Evaluation of the reasonableness of the transaction costs 交易成本之合理性評估 (A) In acquisition of real property from a related party, the evaluate reasonableness of the transaction costs shall be evaluated by the following means: 本公司向關係人取得不動產，應按下列方法評估交易	

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	an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. 依本條第 2 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。 3. Evaluation of the reasonableness of the transaction costs 交易成本之合理性評估 (A) In acquisition of real property from a related party or right-of-use assets thereof, the evaluate reasonableness of the transaction costs shall be evaluated by the following means: 本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性： 1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer pursuant to the Applicable Listing Rules. "Necessary interest on funding" is imputed as the weighted average	成本之合理性： 1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer pursuant to the Applicable Listing Rules. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. 按關係人交易價格加計必要資金利息及買方依上市法令應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2. Total loan value appraisal from a financial institution	

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	interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. 按關係人交易價格加計必要資金利息及買方依上市法令應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been seventy percent or more of the financial institution's appraised loan value of the property and the period of the loan shall	where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been seventy percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該 標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值 應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機 構與交易之一方互為關係人者，不適用之。 (B) Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be	

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	have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該 標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值 應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機 構與交易之一方互為關係人者，不適用之。 (B) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding subparagraph. 合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。 (C) In acquiring real property or right-of-use assets thereof from a related party, the Company shall appraise the cost of the real property	separately appraised in accordance with either of the means listed in the preceding subparagraph. 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任 一方法評估交易成本。 (C) In acquiring real property from a related party, the Company shall appraise the cost of the real property in accordance with the provisions of Subparagraphs 3(A) and 3(B) this Article and shall also engage a certified public accountant to check the appraisal and render a specific opinion. 本公司向關係人取得不動產，依本條第三項第(A)款及第(B)款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。 (D) In acquiring real property from a related party, where the appraisal prices conducted in accordance with Subparagraphs 3(A) and 3(B) of this Article are both lower than transaction price, Subparagraph 3(E) of this Article shall apply, except where one of the following circumstances exists and objective evidence has been submitted and specific opinions on	

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	or right-of-use assets thereof in accordance with the provisions of Subparagraphs 3(A) and 3(B) this Article and shall also engage a certified public accountant to check the appraisal and render a specific opinion. 本公司向關係人取得不動產或其使用權資產，依本條第三項第(A)款及第(B)款規定評估不動產或其使用權資產成本，並應洽請會計師複核及表示具體意見。 (D) In acquiring real property or right-of-use assets thereof from a related party, where the appraisal prices conducted in accordance with Subparagraphs 3(A) and 3(B) of this Article are both lower than transaction price, Subparagraph 3(E) of this Article shall apply, except where one of the following circumstances exists and objective evidence has been submitted and specific opinions on reasonableness have been obtained from an expert real property appraiser and a certified public accountant: 本公司向關係人取得不動產或其使用權資產，依本條第三項第(A)、(B)款規定評估結果均較交易價格為低時，應依本條第三項第(E)	reasonableness have been obtained from an expert real property appraiser and a certified public accountant: 本公司向關係人取得不動產依本條第三項第(A)、(B)款規定評估結果均較交易價格為低時，應依本條第三項第(E)款規定辦理。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： 1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一 者： (1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's	

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	款規定辦理。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： 1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者： (1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual	construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower. 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近	

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	transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower. 素地依前條規定之方法評估,房屋則按關係人之營建成本加計合理營建利潤,其合計數逾實際交易價格者,所稱合理營建利潤,應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。 (2) Completed	三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。 (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices. 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	

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	transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices. 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。 2. Where the acquisition of real property, or obtaining real property	樓層或地區價差評估後條件相當者。 (3) Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices 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。 2. Where the acquisition of real property from a related party provides evidence that the	

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	right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than fifty percent of the property in the planned transaction; within one year refers to one year from the actual date of	terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than fifty percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property. 本公司舉證向關係人	

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	acquisition of the real property or right-of-use assets thereof. 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 之其他非關係人交易案例相當且面積相近者。前述所稱鄰近地區交易案例，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；前述所稱一 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。 (E) Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the provisions of Subparagraphs 3(A) and 3(B) are uniformly lower than the transaction price, the following steps shall be taken: 本公司向關係人取得不動	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。前述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；前述所稱一 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。 (E) Where the Company acquires real property from a related party and the results of appraisals conducted in accordance with the provisions of Subparagraphs 3(A) and 3(B) are uniformly lower than the transaction price, the following steps shall be taken: 本公司向關係人取得不動產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項。 1. A special reserve shall be set aside in accordance with the	

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	產或其使用權資產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項。 1. A special reserve shall be set aside in accordance with the Applicable Listing Rules (i.e., Paragraph 1, Article 41 of Taiwan's Securities and Exchange Act) against the difference between the real property or right-of-use assets thereof transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. 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，依上市法令(即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。 2. The independent director of the Audit Committee shall comply with the provisions of the Applicable Listing	Applicable Listing Rules (i.e., Paragraph 1, Article 41 of Taiwan's Securities and Exchange Act) against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. 本公司應就不動產交易價格與評估成本間之差額，依上市法令(即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。 2. Supervisor (if there is any) shall comply with the provisions of the Applicable Listing Rules (i.e., Article 218 of Taiwan's Company Act). 監察人(如有設置)應依上市法令(即公司法第二百十八條)規定辦理。 3. Actions taken pursuant to Subparagraph (3)(E)(1) and (3)(E)(2) of this Article shall be reported to a general	

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	Rules (i.e., Article 218 of Taiwan's Company Act). 審計委員會之獨立董事成員應依上市法令(即公司法第二百十八條)規定辦理。 3. Actions taken pursuant to Subparagraph (3)(E)(1) and (3)(E)(2) of this Article shall be reported to a general meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus. 應將本款第三項第(E)款第 1 點及第 2 點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。 Where the Company has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo	meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus. 應將本款第三項第(E)款第 1 點及第 2 點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。 Where the Company has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Securities and the Commission has given its consent. 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，並經金管會同	

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	ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Securities and the Commission has given its consent. 本公司經前述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經金管會同意後，始得動用該特別盈餘公積。 (F) In acquiring real property or right-of-use assets thereof from a related party where one of the following circumstances exists, the acquisition shall be conducted in accordance with the Paragraphs 1 and 2 of this Article and Subparagraphs (A), (B) and (C), Paragraph 3 of this Article shall not apply: 本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一項及第 二項有關評估及作業程序規定辦理即可，不適用本條第三項(A)、(B)、(C)款有關交易成本合理性之評估規定：	意後，始得動用該特別盈餘公積。 (F) In acquiring real property from a related party where one of the following circumstances exists, the acquisition shall be conducted in accordance with the Paragraphs 1 and 2 of this Article and Subparagraphs (A), (B) and (C), Paragraph 3 of this Article shall not apply: 本公司向關係人取得不動產，有下列情形之一者，應依本條第一項及第 二項有關評估及作業程序規定辦理即可，不適用本條第三項(A)、(B)、 (C)款有關交易成本合理性之評估規定： 1. The related party acquired the real property through inheritance or as a gift. 關係人係因繼承或贈與而取得不動產。 2. More than five years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction. 關係人訂約取得不動產時間距本交易訂約	

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	1. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift. 關係人係因繼承或贈與而取得不動產或其使用權資產。 2. More than five years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction. 關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。 3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land. 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	日已逾五年。 3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land. 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。 (G) In acquiring real property from a related party, any evidence showing irregularities of the transaction shall be dealt with pursuant to Subparagraph3(E) of this Article. 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，亦應依本條第三項第(E)款規定辦理。	

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	動產。 4. The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital. 本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。 (G) In acquiring real property or right-of-use assets thereof from a related party, any evidence showing irregularities of the transaction shall be dealt with pursuant to Subparagraph3(E) of this Article. 本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應依本條第三項第(E)款規定辦理。		
10	1. Evaluation and Implementation Procedures 評估及作業程序	1. Evaluation and Implementation Procedures 評估及作業程序	配合台灣金融

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	The acquisition or disposal of memberships or intangible assets or right-of-use assets thereof shall be subject to the Company's Implementation Procedures for Fixed Assets (if there is any). 本公司取得或處分會員證或無形資產或其使用權資產，悉依本公司『固定資產作業程序』辦理(如有制定)。 2. Determination of Terms and Limits 交易條件及授權額度之決定程序 (A) In acquiring or disposing a membership, the terms and price shall be determined based on the fair market value of such membership as produced in an analysis report for submission to the general manager. The approval of the general manager shall be required where value of such membership is Five Million New Taiwan Dollars or less. For transaction value exceeding Five Million New Taiwan Dollars, deliberation or rectification by the Board is required. 取得或處分會員證，應參考市場公平市價，決議交易條件及交易價格， 作分析報告提報總經理，其金額在新台幣伍佰萬元(含)以	The acquisition or disposal of memberships or intangible assets shall be subject to the Company's Implementation Procedures for Fixed Assets (if there is any). 本公司取得或處分會員證或無形資產，悉依本公司『固定資產作業程序』辦理(如有制定)。 2. Determination of Terms and Limits 交易條件及授權額度之決定程序 (A) In acquiring or disposing a membership, the terms and price shall be determined based on the fair market value of such membership as produced in an analysis report for submission to the general manager. The approval of the general manager shall be required where value of such membership is Five Million New Taiwan Dollars or less. For transaction value exceeding Five Million New Taiwan Dollars, deliberation or rectification by the Board is required. 取得或處分會員證，應參考市場公平市價，決議交易條件及交易價格， 作分析報告提報總經理，其金額在新台幣伍佰萬元(含)以下者，應呈請總 經理核准之；超過新台幣伍佰萬元	監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	下者，應呈請總 經理核准之；超過新台幣伍佰萬元者，另須提報董事會討論或追認之。 (B) In acquiring or disposing an intangible asset or right-of-use assets thereof, the terms and price shall be determined based on expert evaluation report and the fair market value as produced in an analysis report for submission to the Chairman. The approval of the Chairman shall be required where transaction price is ten percent of the Company's paid-in capital or Fifty Million New Taiwan Dollars or less. For transaction price exceeding Fifty Million New Taiwan Dollar, deliberation or rectification by the Board is required. 取得或處分無形資產或其使用權資產，應參考專家評估報告或市場公平市價，決議交易條件及交易價格，作成分析報告提報董事長，其金額在實收資本額百分之十或新台幣伍仟萬元(含)以下者，應呈請董事長核准；超過新台幣伍仟萬元以上者，另須提報董事會討論或追認之。	者，另須提報董事會討論或追認之。 (B) In acquiring or disposing an intangible asset, the terms and price shall be determined based on expert evaluation report and the fair market value as produced in an analysis report for submission to the Chairman. The approval of the Chairman shall be required where transaction price is ten percent of the Company's paid-in capital or Fifty Million New Taiwan Dollars or less. For transaction price exceeding Fifty Million New Taiwan Dollar, deliberation or rectification by the Board is required. 取得或處分無形資產，應參考專家評估報告或市場公平市價，決議交易條件及交易價格，作成分析報告提報董事長，其金額在實收資本額百分之十或新台幣伍仟萬元(含)以下者，應呈請董事長核准；超過新台幣伍仟萬元以上者，另須提報董事會討論或追認之。 3. Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the	

條號	修訂條文	原條文	說明
	3. Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection. 本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。 4. Execution 執行單位 The department in use and the financial or administrative department shall be responsible for the execution of membership or intangible asset or right-of-use	Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection. 本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。 4. Execution 執行單位 The department in use and the financial or administrative department shall be responsible for the execution of membership or intangible asset in accordance with the scope of authorization. 本公司取得或處分會員證或無形資產時，應依前項核決權限呈核決後，由使	

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	assets thereof in accordance with the scope of authorization. 本公司取得或處分會員證或無形資產或其使用權資產時，應依前項核決權限呈核決後，由使 用部門及財務部或行政部門負責執行。 5. Memberships or intangible assets or right-of-use assets thereof expert evaluation report 會員證或無形資產或其使用權資產專家評估意見報告 In acquiring or disposing of memberships or intangible assets or right-of-use assets thereof the transaction amount of which reaches twenty percent of the Company's paid in capital or Three Hundred Million New Taiwan Dollars, except in transactions with a government agency, a certified public accountant shall, prior to the Date of Occurrence, provide opinion in respect of the reasonableness of the transaction price in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. 本公司取得或處分會員證或無形資產或其使用權資產之交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，除與臺灣政府機關交易外，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	用部門及財務部或行政部門負責執行。 5. Memberships or intangible assets expert evaluation report 會員證或無形資產專家評估意見報告 In acquiring or disposing of memberships or intangible assets the transaction amount of which reaches twenty percent of the Company's paid in capital or Three Hundred Million New Taiwan Dollars, except in transactions with a government agency, a certified public accountant shall, prior to the Date of Occurrence, provide opinion in respect of the reasonableness of the transaction price in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. 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參億元以上者，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。	

條號	修訂條文	原條文	說明
	規定辦理。		
13	… (D) Content of the Contract: A contract of Merger, Spin-off, acquisition, or Transfer of Shares shall state the following in addition to the matters required under the Applicable Listing Rules (i.e., Article 317-1 and 317-2 of Taiwan's Company Law and Article 22 and 28 of Taiwan's Enterprise Merger and Acquisition Law): 契約應載內容：合併、分割、收購或股份受讓公司之契約除依上市法令(即臺灣公司法第 317 之 1 條、第317 之2 條及企業併購法第 22 條、第28條)規定外，並應載明下列事項。 1. Handling of breach of contract. 違約之處理。 2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a Merger or that is demerged. 因合併而消滅或被分	… (D) Content of the Contract: A contract of Merger, Spin-off, acquisition, or Transfer of Shares shall state the following in addition to the matters required under the Applicable Listing Rules (i.e., Article 317(1) of Taiwan's Company Law and Article 22 of Taiwan's Enterprise Merger and Acquisition Law): 契約應載內容：合併、分割、收購或股份受讓公司之契約除依上市法令(即台灣公司法第 317 之 1 條及企業併購法第 22 條)規定外，並應載明下列事項。 1. Handling of breach of contract. 違約之處理。 2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a Merger or that is demerged. 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	配合台灣金融監督管理委員會民國107 年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	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。 3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof. 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。 4. The manner of handling changes in the number of participating entities or companies. 參與主體或家數發生增減變動之處理方式。 5. Preliminary progress schedule for plan execution, and anticipated completion date. 預計計畫執行進度、預計完成日程。 6. Scheduled date for	或 已買回之庫藏股之處理原則。 3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof. 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。 4. The manner of handling changes in the number of participating entities or companies. 參與主體或家數發生增減變動之處理方式。 5. Preliminary progress schedule for plan execution, and anticipated completion date. 預計計畫執行進度、預計完成日程。 6. Scheduled date for convening the general meeting pursuant to	

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	convening the general meeting pursuant to the Applicable Listing Rules if the plan exceeds the deadline without completion, and relevant procedures. 計畫逾期未完成時，依上市法令應召開股東會之預定召開日期等相關處理程序。 (E) Change in the number of entities participating in the Merger, Spin-off, acquisition or Transfer of Shares: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares and after public disclosure of the information, if the Company intends further to carry out another Merger, Spin-off, acquisition, or share transfer with another company, the Company shall carry out anew the procedures or legal actions that had originally been completed for the former Merger, Spin-off, acquisition, or Transfer of Shares; except that where the number of participating companies is decreased and the general meeting has adopted a resolution authorizing the Board to	the Applicable Listing Rules if the plan exceeds the deadline without completion, and relevant procedures. 計畫逾期未完成時，依上市法令應召開股東會之預定召開日期等相關處理程序。 (E) Change in the number of entities participating in the Merger, Spin-off, acquisition or Transfer of Shares: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares and after public disclosure of the information, if the Company intends further to carry out another Merger, Spin-off, acquisition, or share transfer with another company, the Company shall carry out anew the procedures or legal actions that had originally been completed for the former Merger, Spin-off, acquisition, or Transfer of Shares; except that where the number of participating companies is decreased and the general meeting has adopted a resolution authorizing the Board to alter the limits of authority, the Company may be	

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	alter the limits of authority, the Company may be exempted from calling another general meeting to resolve on the matter anew. 參與合併、分割、收購或股份受讓之公司家數異動時：本公司參與合併、 分割、收購或股份受讓時，於資訊對外公開後如擬再與其他公司進行合 併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，本公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。 (F) Where any of the companies participating in a Merger, Spin-off, acquisition, or Transfer of Shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by provisions of Subparagraphs 2(A), 2(B) and 2(E). 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，並依本條第二項(A)款召開董事會日期、第(B)款事前保密承諾、第(E)款參與合併、分割、收購或	exempted from calling another general meeting to resolve on the matter anew. 參與合併、分割、收購或股份受讓之公司家數異動時：本公司參與合併、 分割、收購或股份受讓時，於資訊對外公開後如擬再與其他公司進行合 併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，本公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。 (F) Where any of the companies participating in a Merger, Spin-off, acquisition, or Transfer of Shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by provisions of Subparagraphs 2(A), 2(B) and 2(E). 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，並依本條第二項(A)款召開董事會日期、第(B)款事前保密承諾、第(E)款參與合併、分割、收購或股份受讓之公司家數異動之規定辦理。	

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	股份受讓之公司家數異動之規定辦理。		
14	1. The following matters shall be publically disclosed in accordance with the specified standards thereunder: 應公告申報項目及公告申報標準： (A) Acquisition or disposal of real property or right-of-use assets thereof, or acquisition or disposal of any property other than real property or right-of-use assets thereof from a related party, the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, from a related party; provided that it should not be applicable to trading of Taiwan government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust companies. 向關係人取得不動產或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產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。但買賣臺灣公債、附買回、賣回條件	1. The following matters shall be publically disclosed in accordance with the specified standards thereunder: 應公告申報項目及公告申報標準： (A) Acquisition or disposal of real property, or acquisition or disposal of any property other than real property from a related party, the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, from a related party; provided that it should not be applicable to trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust companies. 向關係人取得不動產或處分不動產，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。	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

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	之債券、申購或買回臺灣證券投資信託事業發行之貨幣市場基金，不在此限。 (B) Merger, Spin-off, acquisition, or Transfer of Shares. 進行合併、分割、收購或股份受讓。 (C) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the relevant procedures adopted by the Company. 從事衍生性商品交易損失達本公司所定處理程序規定之全部或個別契約損失上限金額。 (D) Acquisition or disposal of or right-of-use assets thereof for operational use from or with a person other than a related party, and: 取得或處分之資產供營業使用之~~機器~~設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一： (1) in case that the paid-in capital of the Company is less than NTD 10 billion, the amount of such	(B) Merger, Spin-off, acquisition, or Transfer of Shares. 進行合併、分割、收購或股份受讓。 (C) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the relevant procedures adopted by the Company. 從事衍生性商品交易損失達本公司所訂處理程序規定之全部或個別契約損失上限金額。 (D) Acquisition or disposal of equipment/machinery for operational use from or with a person other than a related party, and: 取得或處分之資產種類屬供營業使用之機器設備，且其交易對象非為關係人，交易金額並達下列規定之一： (1) in case that the paid-in capital of the Company is less than NTD 10 billion, the amount of such transaction is NTD 500 million or more; or.	

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	transaction is NTD 500 million or more; or. 本公司實收資本額未達新臺幣一百億元時，交易金額達新臺幣五億元以上。 (2) in case that the paid-in capital of the Company is NTD 10 billion or more, the amount of such transaction is NTD 1 billion or more; or. 本公司實收資本額達新臺幣一百億元以上時，交易金額達新臺幣十億元以上。 (E) Where the Company is engaging in the construction business, acquisition or disposal of real property or right-of-use assets thereof for construction use from or with a person other than a related party, the transaction amount of which is NTD 500 million or more; among such cases, if the paid-in capital of the Company has NTD 10 billion or more, and it is engaging in the disposal of real property from a completed construction project that the Company constructed itself ,and	本公司實收資本額未達新臺幣一百億元時，交易金額達新臺幣五億元以上。 (2) in case that the paid-in capital of the Company is NTD 10 billion or more, the amount of such transaction is NTD 1 billion or more; or. 本公司實收資本額達新臺幣一百億元以上時，交易金額達新臺幣十億元以上。 (E) Where the Company is engaging in the construction business, acquisition or disposal of real property for construction use from or with a person other than a related party, the transaction amount of which is NTD 500 million or more. 本公司經營營建業務時，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，交易金額達新臺幣伍億元以上。 (F) Acquisition of real property under an arrangement for commissioned construction on self-owned land or rented land, joint	

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	furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more. 本公司經營營建業務時，取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣伍億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。 (F) Acquisition of real property under an arrangement for commissioned construction on self-owned land or rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the transaction amount of which to be invested by the Company is NTD 500 million or more. 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交	construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, the transaction amount of which to be invested by the Company is NTD 500 million or more. 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司預計投入之交易金額達新臺幣伍億元以上 (G) an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or investment in China, the transaction amount of which reaches 20% or more of paid-in capital of the Company or NTD 300 million; provided, this shall not apply to the following circumstances: 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參億元以上者。但下列情形不在此限： (1) Trading of	

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	易對象非為關係人，本公司預計投入之交易金額達新臺幣伍億元以上 (G) an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or investment in China, the transaction amount of which reaches 20% or more of paid-in capital of the Company or NTD 300 million; provided, this shall not apply to the following circumstances: 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參億元以上者。但下列情形不在此限： (1) Trading of Taiwan government bonds. 買賣臺灣公債。 (2) Where the Company is in professional investment business, securities trading on foreign or domestic securities exchanges or over-the-counter markets, or	government bonds. 買賣公債。 (2) Where the Company is in professional investment business, securities trading on foreign or domestic securities exchanges or over-the-counter markets, or subscription of ordinary corporate bonds or common financial bonds in the domestic primary market. 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，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券。 (3) Trading of bonds under repurchase/resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust companies. 買賣附買回、賣回條	

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	subscription of ordinary corporate bonds or common financial bonds (excluding subordinated bond) in the Taiwan primary market, or subscription or redemption of securities investment trust funds or futures trust funds ,or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange. 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，或於臺灣初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券(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，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國	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。 The amount of transactions above shall be calculated as follows: 前述交易金額之計算方式如下： (A) The amount of any individual transaction. 每筆交易金額。 (B) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。 (C) The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year. 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。	

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	證券櫃檯買賣中心規定認購之有價證券。 (3) Trading of bonds under repurchase/resale agreements, or subscription or redemption of Taiwan money market funds issued by securities investment trust companies. 買賣附買回、賣回條件之債券、申購或買回臺灣證券投資信託事業發行之貨幣市場基金。 The amount of transactions above shall be calculated as follows: 前述交易金額之計算方式如下： (A) The amount of any individual transaction. 每筆交易金額。 (B) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.	(D) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year. 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 (E) For the calculation of 10 percent of total assets, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. 有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。 "Within one year" as used above refers to the year preceding the base date of occurrence of the current transaction. Items duly announced need not be entered. 前述所稱「一年內」，係以本次交易事實發生之日為基準，往	

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	一年內累積與同一相對人取得或處分同一性質標的交易之金額。 (C) The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year. 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。 (D) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year. 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 (E) For the calculation of 10 percent of total assets, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation	前追溯推算一年，已公告部份免再計入。 2. Public disclosure timeframe 辦理公告及申報之時限 In acquiring or disposing of assets, if one of the above has been met and the transaction amount reaches the public announcement threshold, a public report shall be established in accordance with the Procedures within two days from the day of occurrence of the fact: 本公司取得或處分資產，具有本條前項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之日起二日內辦理公告申報。 3. Procedures for public disclosure of information 公告申報程序 (A) The Company shall submit the relevant information to a reporting website designated by the Commission. 本公司應將相關資訊於金管會指定網站辦理公告申報。 (B) The Company shall on a monthly basis and prior to the tenth day of each month submit the relevant information in respect of	

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	of Financial Reports by Securities Issuers shall be used. 有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。 "Within one year" as used above refers to the year preceding the base date of occurrence of the current transaction. Items duly announced need not be entered. 前述所稱「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，已公告部份免再計入。 2. Public disclosure timeframe 辦理公告及申報之時限 In acquiring or disposing of assets, if one of the above has been met and the transaction amount reaches the public announcement threshold, a public report shall be established in accordance with the Procedures within two days from the day of occurrence of the fact: 本公司取得或處分資產，具有本條前項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之日起二日內辦理公告申報。	derivative products transactions of the Company and a subsidiary which is not a public company in the Republic of China to a reporting website designated by the Commission. 本公司應按月將本公司及其非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金管會指定之資訊申報網站。 (C) When the Company at the time of public announcement makes an error or omission in an item required by the Procedures to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days of the Company becoming aware of such error or omission. 本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。 (D) In acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting	

條號	修訂條文	原條文	說明
	3. Procedures for public disclosure of information 公告申報程序 (A) The Company shall submit the relevant information to a reporting website designated by the Commission. 本公司應將相關資訊於金管會指定網站辦理公告申報。 (B) The Company shall on a monthly basis and prior to the tenth day of each month submit the relevant information in respect of derivative products transactions of the Company and a subsidiary which is not a public company in the Republic of China to a reporting website designated by the Commission. 本公司應按月將本公司及其非屬臺灣公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金管會指定之資訊申報網站。 (C) When the Company at the time of public announcement makes an error or omission in an item required by the Procedures to be publicly	minutes, log books, appraisal reports and certified public account, attorney, and securities underwriter opinions at the company headquarters, where they shall be retained for five years except the Applicable Listing Rules provide otherwise. 本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除上市法令另有規定者外，至少保存五年。 (E) After a public disclosure of information pursuant to the above has been made, upon occurrence of the following, a report of relevant information shall been made on the information reporting website designated by the Commission within two days from the day of occurrence of the fact: 本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生日即日起二日內將相關資訊於金管會指定網站辦理公告申報： 1. Change, termination, or	

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	announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days of the Company becoming aware of such error or omission. 本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。 (D) In acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and certified public account, attorney, and securities underwriter opinions at the company headquarters, where they shall be retained for five years except the Applicable Listing Rules provide otherwise. 本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除上市法令另有規定者外，至少保存五年。 (E) After a public disclosure of information pursuant to the above has been made,	rescission of a contract signed in regard to the original transaction. 原交易簽訂之相關契約有變更、終止或解除情事。 2. The Merger, Spin-off, acquisition, or Transfer of Shares is not completed by the scheduled date set forth in the contract. 合併、分割、收購或股份受讓未依契約預定日程完成。 3. Amendments to or changes in the report previously made to the information reporting website designated by the Commission. 原公告申報內容有變更。	

條號	修訂條文	原條文	說明
	upon occurrence of the following, a report of relevant information shall been made on the information reporting website designated by the Commission within two days from the day of occurrence of the fact: 本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生日即日起二日內將相關資訊於金管會指定網站辦理公告申報： 1. Change, termination, or rescission of a contract signed in regard to the original transaction. 原交易簽訂之相關契約有變更、終止或解除情事。 2. The Merger, Spin-off, acquisition, or Transfer of Shares is not completed by the scheduled date set forth in the contract. 合併、分割、收購或股份受讓未依契約預定日程完成。 3. Amendments to or changes in the report previously made to		

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	the information reporting website designated by the Commission. 原公告申報內容有變更。		
15	… 4. For purposes of determining whether disclosure is required, “paid-in capital” or " the aggregate asset" refers to the paid-in capital or the aggregate amount of asset of the Company. 子公司之公告申報標準中，所稱達「實收資本額」或「總資產」，係以本公司之實收資本額或總資產為準。	… 4. For purposes of determining whether disclosure is required, “twenty percent of the company’s paid-in capital” or "ten percent of the aggregate asset of the company" refers to the paid-in capital or the aggregate amount of asset of the Company. 子公司之公告申報標準中，所稱達「公司實收資本額百分之二十」或「公司總資產百分之十」係以本公司之實收資本額或總資產為準。	配合台灣金融監督管理委員會民國107年11月26日公告施行之公開發行公司取得或處分資產處理準則修訂。

廣華控股有限公司背書保證作業程序修訂條文對照表

HIROCA HOLDINGS LTD.

Revision Comparison Chart of Procedures for Making of Endorsements and Guarantees

2019年 3/25董事會 5/31股東會

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12	Any amendment of the Procedures shall be effective upon review of the Independent Directors of the Audit Committee and approval by the Board, subject to the approval by a general meeting. Any objection by the Director which is recorded or in writing shall be submitted to the Independent Directors of the Audit Committee. 本處理程序之修正應送審計委員會各獨立董事審查，並經董事會通過後，提報股東會通過後實施。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會各獨立董事。 The amendment of Procedures pursuant to the preceding subparagraph shall be approved by one-half or more of all members of the Audit Committee and then submitted to the Board of Directors for approval. In the event that the amendment of Procedures is not approved by one-half or more of all members of the Audit Committee, the Board may still pass such amendment upon approval of two-third or more of all members of the Board, and record the resolution of the Audit Committee in the minutes of the Board of Directors. "All Members of the Audit Committee and All Members of the Board " as referred to above shall be calculated as the number of	These Procedures and any amendment thereof shall be effective upon approval by the Board and review of the Independent Directors of the Audit Committee, subject to the approval by a general meeting. Any objection by the Director which is recorded or in writing shall be submitted to the Independent Directors of the Audit Committee. 本處理程序經董事會通過後，送審計委員會各獨立董事審查，並提報股東會通過後實施，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會各獨立董事。 The comments of the Independent Directors of the Audit Committee shall be fully considered by the Board during deliberations pursuant to the preceding subparagraph and the concurring or objecting position of the Independent Directors and any objection reasons shall be clearly recorded in the Board meeting minutes. 本公司依前項規定將作業程序提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。	配合台灣金融監督管理委員會民國108年3月7日公告施行之公開發行公司資金貸與及背書保證處理準則修訂。

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	members actually in office. 本公司依前項規定修正時，應經審計委員會全體成員二分之一以上同意，並提董事會決議，如未經審計委員會全體成員二分之一以上同意，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。前述所稱審計委員會全體成員及全體董事，以實際在任者計算之。		

附件七

廣華控股有限公司資金貸與他人作業程序修訂條文對照表

HIROCA HOLDINGS LTD.

Revision Comparison Chart of Procedures for Granting of Loans

2019年 3/25董事會 5/31股東會

條號	修訂條文	原條文	說明
3	1. Where funds are lent to a company or business with business relationships with the Company, such loan shall be granted in accordance with Subparagraph 2 of Article 4; loan may be granted due to short-term financing need only under one of the following circumstances: 本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第四條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限： (A) a subsidiary of the Company of which the Company holds fifty percent or more of its shares having a business need for short-term financing; 本公司持股達百分之五十以上之子公司因業務需要而有短期融通資金之必要者。 (B) where short-term financing is required for a company or business due to purchase of materials or operational needs; or 他公司或行號因購料或營運週轉需要而有短期融通資金之必要者。 (C) where the loan is approved by	1. Where funds are lent to a company or business with business relationships with the Company, such loan shall be granted in accordance with Subparagraph 2 of Article 4; loan may be granted due to short-term financing need only under one of the following circumstances: 本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第四條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限： (A) a subsidiary of the Company of which the Company holds fifty percent or more of its shares having a business need for short-term financing; 本公司持股達百分之五十以上之子公司因業務需要而有短期融通資金之必要者。 (B) where short-term financing is required for a company or business due to purchase of materials or operational needs; or 他公司或行號因購料或營運週轉需要而有短期融通資金之必要者。 (C) where the loan is approved by	配合台灣金融監督管理委員會民國108年3月7日公告施行之公開發行公司資金貸與及背書保證處理準則修訂。

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	the Board of the Company. 其他經本公司董事會同意資金貸與者。 2. Where any responsible persons of the Company violate this Article or Article 4, the responsible persons shall be jointly and severally liable for the repayment obligation of the borrower, and where any damages occurred to the Company or a subsidiary of the Company accordingly, such responsible persons shall be liable for such damages. 本公司負責人如有違反本條或第四條規定，應與借款人連帶負返還責任；如本公司或本公司之子公司因此受有損害者，該本公司負責人亦應負損害賠償責任。	the Board of the Company. 其他經本公司董事會同意資金貸與者。	
4	1. The accumulated total of loans granted shall not exceed twenty-five percent ofthe business net value of the Company; provided, however, where funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed twenty percent of the business net value of the Company; 本公司總貸與金額以不超過本公司淨值的百分之二十五為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值的百分之二十為限。 2. The amount of an individual	1. The accumulated total of loans granted shall not exceed twenty-five percent ofthe business net value of the Company; provided, however, where funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed twenty percent of the business net value of the Company; 本公司總貸與金額以不超過本公司淨值的百分之二十五為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值的百分之二十為限。 2. The amount of an individual	配合台灣金融監督管理委員會民國108年3月7日公告施行之公開發行公司資金貸與及背書保證處理準則修訂。

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	loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount between the parties. “Business transaction amount” refers to the amount of purchase or sale between the parties,whichever is higher; 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。 3. Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed ten percent of the business net value of the Company. 有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。 4.The restriction in the proviso of the paragraph 1 shall not apply to loans between the Company's subsidiaries out side of the Republic of China of whom the Company directly or indirectly holds one hundred percent of voting shares, or from such Company's subsidiaries out side of the Republic of China to the Company; provided, however, the accumulated total amount of such loans shall not exceed forty percent of the business net value of the Company and each individual loan shall not exceed	loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount between the parties. “Business transaction amount” refers to the amount of purchase or sale between the parties,whichever is higher; 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。 3. Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed ten percent of the business net value of the Company. 有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。	

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	twenty-five percent of the business net value of the Company. 本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外子公司對本公司從事資金貸與，不受本條第一項但書之限制，但其總額以本公司淨值百分之四十為限，個別對象限額以本公司淨值百分之二十五為限。		
5	… 3. Scope 授權範圍 After the financial department has conducted a credit investigation, the term of each loan and relevant matters shall be submitted to the general manager for approval and further to the Board for its approval. No other person may be authorized to make such decision. The comments of each Independent Director shall be duly considered, and the concurring or objecting position of such Independent Director shall be clearly recorded in the Board meeting minutes, including any reason for objection. 本公司辦理資金貸與事項，經本公司財務單位徵信後，呈總經理核准並提報董事會決議通過後辦理，不得授權其他人決定。並應充分考量各獨立董事之意見，將其同意或反對之明確意見及反對之理由列入董事會紀錄。 Loans between the Company and it parent company, or between the Company's subsidiaries, shall be	… 3. Scope 授權範圍 After the financial department has conducted a credit investigation, the term of each loan and relevant matters shall be submitted to the general manager for approval and further to the Board for its approval. No other person may be authorized to make such decision. The comments of each Independent Director shall be duly considered, and the concurring or objecting position of such Independent Director shall be clearly recorded in the Board meeting minutes, including any reason for objection. 本公司辦理資金貸與事項，經本公司財務單位徵信後，呈總經理核准並提報董事會決議通過後辦理，不得授權其他人決定。並應充分考量各獨立董事之意見，將其同意或反對之明確意見及反對之理由列入董事會紀錄。 Loans between the Company and it parent company, or between the Company's subsidiaries, shall be	配合台灣金融監督管理委員會民國108年3月7日公告施行之公開發行公司資金貸與及背書保證處理準則修訂。

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	submitted to the Board for approval pursuant to the foregoing. The Board may authorize the Chairman to make severalloans or recurring loans to the same borrower to the extent within a specific amount and within a period no longer than one year. "Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its subsidiary to an individual entity shall not exceed ten percent of the Company's net value in its most recent financial statement except loans between the Company's subsidiaries out side of the Republic of China of whom the Company directly or indirectly holds one hundred percent of voting shares, or from such Company's subsidiaries out side of the Republic of China to the Company. 本公司與其母公司或子公司間，或本公司之子公司間之資金貸與，亦應依上述規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之中華民國境外之公司間或該中華民國境外公司對本公司之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司最近期財務報表淨值百分之十。	submitted to the Board for approval pursuant to the foregoing. The Board may authorize the Chairman to make severalloans or recurring loans to the same borrower to the extent within a specific amount and within a period no longer than one year. "Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its subsidiary to an individual entity shall not exceed ten percent of the Company's net value in its most recent financial statement except loans between the Company's subsidiaries out side of the Republic of China of whom the Company directly or indirectly holds one hundred percent of voting shares. 本公司與其母公司或子公司間，或本公司之子公司間之資金貸與，亦應依上述規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之中華民國境外之公司間之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司最近期財務報表淨值百分之十。	
12	Any amendment of the Procedures shall be effective upon review of	The Procedures and any amendment thereof shall be	配合台灣金融

條號	修訂條文	原條文	說明
	the Independent Directors of the Audit Committee and approval by the Board, subject to the Ordinary Resolution in the general meeting. Any objection by the Director which is recorded or in writing shall be submitted to each of the Independent Directors of the Audit Committee and to the general meeting for discussion. 本程序之修正應送審計委員會各獨立董事審查，經董事會通過後，並提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會各獨立董事，並提報股東會討論。 The amendment of Procedures pursuant to the preceding subparagraph shall be approved by one-half or more of all members of the Audit Committee and submitted to the Board of Directors for approval. In the event that the amendment of Procedures is not approved by one-half or more of all members of the Audit Committee, the Board may still pass such amendment upon approval of two-third or more of all members of the Board, and record the resolution of the Audit Committee in the minutes of the Board of Directors. "All Members of the Audit Committee and All Members of the Board " as referred to above shall be calculated as the number of members actually in office.	effective upon approval by the Board and review of the Independent Directors of the Audit Committee, subject to the Ordinary Resolution in the general meeting. Any objection by the Director which is recorded or in writing shall be submitted to each of the Independent Directors of the Audit Committee and to the general meeting for discussion. 本程序經董事會通過後，送審計委員會各獨立董事審查，並提報股東會以普通決議通過後實施，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會各獨立董事，並提報股東會討論。 The comments of each of the Independent Directors of the Audit Committee shall be fully considered by the Board of Directors during deliberations pursuant to the preceding subparagraph, and the concurring or objecting position of the Independent Directors and any objection reasons shall be clearly recorded in the Board meeting minutes. 本公司依前項規定將作業程序提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。	監督管理委員會民國108年3月7日公告施行之公開發行公司資金貸與及背書保證處理準則修訂。

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	本公司依前項規定修正作業程序時，應經審計委員會全體成員二分之一以上同意，並提董事會決議，如未經審計委員會全體成員二分之一以上同意，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。前述所稱審計委員會全體成員及全體董事，以實際在任者計算之。		