股票代號：2724

藝舍國際創新股份有限公司
Architectural Aesthetics Global Development CO.,LTD.

(原名：富驛酒店集團有限公司 FX HOTELS GROUP INC.)

一一五年股東常會

議 事 手 冊

開會日期：民國 一一五 年 六 月 四 日

開會地點：新北市板橋區華江一路 111 號 R 樓

召開方式：實體會議

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藝舍國際創新股份有限公司

民國一一五年股東常會

壹、會議議程

開會時間：民國一一五年六月四日（星期四）上午九時整

開會地點：新北市板橋區華江一路 111 號 R 樓

召開方式：實體會議

宣佈開會

主席就位

主席致詞

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一、報告事項

第一案

案　由：民國 114 年度營業報告，報請　公鑒。

說　明：114 年度營業報告暨 115 年度營業展望，請參閱議事手冊附件一（第 7～10 頁）。

第二案

案　由：審計委員會審查 114 年度決算表冊報告，報請　公鑒。

說　明：1、本公司 114 年度決算表冊，業經會計師查核竣事，並經審計委員會審查完竣後，繕具審查報告書。

2、敦請審計委員宣讀審查報告書。

藝舍國際創新股份有限公司

審計委員會審查報告書

董事會造送本公司民國一一四年度營業報告書、合併財務報表及盈虧撥補表，其中民國一一四年度財務報表業經董事會委任安侯建業聯合會計師事務所查核完竣並出具查核報告。上述營業報告書、合併財務報表及盈虧撥補表業經本審計委員會審查完竣，認為尚無不符，爰依證券交易法第十四條之四及公司法第二百一十九條之規定報告如上，敬請　鑑核。

此致

藝舍國際創新股份有限公司一一五年股東常會

藝舍國際創新股份有限公司

審計委員會召集人　　　王作京

中華民國一一五年三月十二日

二、承認事項

第一案　（董事會提）

案　由：民國 114 年度營業報告書及財務報告案，提請　承認。

說　明：1、本公司 114 年度營業報告書及財務報告業已編製完成，業委請安侯建業聯合會計師事務所池世欽會計師及黃欣婷會計師查核簽證之 114 年度合併財務報表，已送請審計委員會查核完竣，並出具審計委員會審查報告書在案。

2、本案財務報表、會計師查核報告，請參閱本手冊附件二（第 11～18 頁），營業報告書如報告事項所述。

3、謹提請　　承認。

決　議：

第二案　（董事會提）

案　由：民國 114 年度盈虧撥補案，提請　承認。

說　明：1、114 年度盈虧撥補表，請參閱本手冊附件三（第 19 頁）。

2、因本公司本年度為累積虧損，故擬不發放股利。

3、謹提請　　承認。

決　議：

三、討論事項

第一案　（董事會提）

案　由：修訂本公司「公司章程」部分條文案，提請　討論。

說　明：1、因應實務作業需求修訂本公司「公司章程」部分條文，修正條文對照表請參閱附件四（第 20～21 頁）。

2、謹提請　討論。

決　議：

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」部分條文案，提請　討論。

說　明：1、依實際營運需求修訂本公司「取得或處分資產處理程序」部分條文，修正條文對照表請參閱附件五（第 22～29 頁）　。

2、謹提請　討論。

決　議：

第三案　（董事會提）

案　由：代孫公司藝舍投資股份有限公司參與認購關係人現金增資案，提請　討論。

說　明：

1、為優化集團整體營收與獲利，落實資源垂直整合，本公司擬由 100% 持股之孫公司，參與認購關係人立信工營造(股)公司現金增資，預計投入總金額新臺幣 491,400,000 元，計 18,900,000 股，每股價格 26 元。

2、本案業經中華資產鑑定中心股份有限公司出具估價報告進行評估，並由誠昱會計師事務所出具價格合理性意見書。

3、孫公司因向關係人取得或處分不動產外之其他資產且交易金額達孫公司最近期財務報表總資產百分之十以上，茲依取得或處分資產處理程序第十三條第一項規定評估，就相關投資評估報告，請參閱附件六（第 30～41 頁）。

4、交易對象為本公司董事長賴運興之關係企業，屬本公司之實質關係人。

5、經本年度股東常會決議通過後，孫公司始得簽署正式契約。

6、謹提請　討論。

決　議：

第四案　（董事會提）

案　由：修訂本公司股東會議事規則案，提請　討論。

說　明：1、依財團法人中華民國證券櫃檯買賣中心 115.3.16 證櫃監字第 1150549052 號函令，本次擬修訂股東會議事規則部分條文，修正前後條文對照表請參閱附件七（第 42～43 頁）。

2、謹提請　討論。

決　議：

第五案　（董事會提）

案　由：本公司辦理私募普通股案，提請　討論。

說　明：擬辦理私募普通股案，預計發行股數不超過貳仟伍佰萬股，依證券交易法第 43 條之 6 等相關法令及主管機關相關函釋之規定，說明如下：

一、價格訂定之依據及合理性：本次私募價格，不得低於定價日前 1、3 或 5 個營業日擇一計算普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價，或定價日前 30 個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價，二基準計算價格較高者之 8 成訂定之，實際定價日及實際私募價格於不低於股東常會決議成數之範圍內授權董事會視日後洽特定人情形決定之。

二、應募人選擇之方式：

1. 本次決議私募之應募對象以符合證券交易法第四十三條之六等相關法令及主管機關相關函釋規定之特定人為限。
2. 洽定特定人選擇方式與目的，先以對公司營運相當了解、對未來營運能產生直接或間接助益者為優先考量，並符合法令規定之人中選定。

   目前可能之應募人與公司之關係說明如下：

內部應募人	與公司關係	應募法人股東持股前十大股東(持股比例)	應募法人股東持股前十大股東與本公司之關係
賴運興	內部人(董事長)	不適用	不適用
張麗玲	內部人(董事長之配偶)	不適用	不適用
立信興投資股份有限公司	該公司董事長與本公司董事長同一人	賴運興(50%) 張麗玲(50%)	本公司董事長 本公司董事長之配偶
永耀資產股份有限公司	該公司董事長為本公司董事長之二親等	賴永然(99.86%) 賴詠暄(0.14%)	本公司董事長之二親等
禾亞資產股份有限公司	該公司董事長為本公司董事長之二親等	賴詠暄(99.86%) 賴永然(0.14%)	本公司董事長之二親等

三、辦理私募之必要理由及預計效益：

1. 辦理私募之必要理由：

   本公司目前確有挹注資金之需求，惟如透過公開發行有價證券之方式籌措，恐不易於短期間內順利取得所需資金，為避免影響公司正常運作，故擬採私募方式向特定人籌募款項。

2. 辦理私募之資金用途：

本次募得資金擬用於充實營運資金，將於股東常會決議日起一年內分次辦理。

3. 預計達成效益：

充實營運資金及因應本公司及子公司未來營運發展所需之資金需求。

四、其他應敘明事項：

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

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

五、謹提請　討論。

決　議：

四、臨時動議

五、散　　會

貳、附　件

【附件一】114 年度營業報告書暨 115 年度營業展望

一、114 年度營業結果：

(一) 經營成果：

本公司 114 年度合併營收為新台幣 169,097 仟元，較 113 年度 539,391 仟元，減少 370,294 仟元，-68.65%。

本公司 114 年度合併稅後淨損為新台幣 13,317 仟元，較 113 年度之淨利 176,821 仟元，減少 190,138 仟元，-107.53%。

(二) 預算執行情形：

本公司依規定毋需編製與公開財務預測，故不適用。

(三) 財務收支及獲利能力分析

單位：新台幣仟元

分析項目 ＼ 年度		113 年	114 年
財務收支	營業收入淨額	539,391	169,097
	營業毛利	302,918	23,940
	稅後純益	176,821	(13,317)
獲利能力	資產報酬率(%)	30.60	(2.40)
	股東權益報酬率(%)	51.64	(2.27)
	稅前純益占實收資本額比率(%)	40.55	(4.93)
	純益率(%)	32.78	(7.88)
	每股盈餘(元)	2.96	(0.20)

(四) 研究發展狀況：

1. 市場研究發展方面：確實掌握經濟發展趨勢及房地市場資訊，定期研討分析且保持市場敏銳度，以作為產品定位及行銷策略之參考依據，以期創造高銷售率。
2. 建築規劃設計方面：配合推案地點及區域特性，規劃適切之產品以滿足消費者之需求，擘劃優質建築，提高區域競爭力並創造居住新文明及市場價值。

二、115 年度營業計畫概要：

(一) 經營方針：

1. 市場進入「盤整向上回升」階段，購屋動能可望重啟

   114 年房市受限貸與通膨影響，整體買氣偏向觀望，但自第四季起看屋量與成交量明顯回升。115 年市場朝向回溫軌道，本公司將以更精準的區域選案與產品建議，掌握自住族與換屋族回流的動能。

2. 深化優質建商合作，並強化慎選個案策略

   以互信與長期共創為核心，聚焦高品質案源並提升案場效益，強化市場表現、縮短銷售週期，穩固代銷專業形象。

3. 全面強化客戶經營與品牌黏著度

115 年將透過社群內容、活動互動與多元資訊發布，建立更完整的客戶接觸點，深化品牌信任感，並完善客戶分眾管理與跨案配合機制，提升整體服務效率，使品牌成為消費者長期且可靠的居住夥伴。

4. 數位管理精進化，提升效率與決策品質

在既有數位基礎上，115 年將持續強化 AI 客群分析、案場數位化管理與預算控管系統，完善跨部門協作流程，並以數據作為決策核心，進一步提升組織效率與競爭力。

5. 擴大新興重劃區布局，掌握建設與人口移動帶來之商機

本公司將強化新莊塭仔圳、桃園興南重劃區、桃園體育園區、菓林重劃區等區域之布局。

上述區域受惠於交通建設、產業發展與人口移動，具備中長期成長潛力，是本公司未來案源穩定的重要基礎。

(二) 重要之產銷政策：

1. 精準接案策略，掌握市場回溫動能

(1) 優先鎖定北北桃重劃區與捷運沿線等回溫速度快之市場。

(2) 以客流與成交數據作為選案依據，提升案源判斷的精準度。

(3) 深化於建商品牌、產品結構與坪數配置之前期協作，提升個案競爭力。

2. 建立「優質建商 × 長期合作」模式

(1) 持續深化與具穩健體質建商之合作關係。

(2) 協助建商完成前期市場評估、產品定位與空間配置等專業建議，提升個案企劃品質。

(3) 建立中長期案源規劃，維持推案節奏之穩定性。

(4) 合作方式仍以代銷本業為主，合建合作將依個案選擇性投入。

3. 品牌力提升與行銷策略升級

(1) 完成企業識別（CI/VI）統一與案場視覺更新。

(2) 強化社群與區域口碑，定期發布市場觀點與生活內容。

(3) 結合社區參與與公益型行銷活動，形塑具溫度且具辨識度的品牌形象。

4. 數位管理再進化，提升營運效率

(1) 導入 AI 客群分析工具，提高判客效率並強化客群精準度。

(2) 建立案場數位管理流程，強化從廣告投放至成交之全流程管理。（廣告投放 → 客戶諮詢 → 現場到訪 → 成交簽約）。

(3) 推動預算與成本即時控管，提高營運透明度與決策效率。

(4) 普及 VR 看屋與線上簡報等輔助工具，提升跨區支援能力並強化案場服務流程。

5. 區域產品策略與市場需求契合

(1) 針對自住主力市場規劃小坪數、低總價與高機能產品，以提升市場吸納度。

(2) 中高單價產品以建材升級、空間感與生活價值為主軸。

(3) 導入生活廊帶概念與 ESG 相關設計思維，強化產品附加價值與長期競爭力。

6. 財務穩健性與推案節奏管理

(1) 以穩健推案量為原則，避免市場過度集中風險。

(2) 強化成本控管，提升個案利潤與執行效率。

(3) 透過區域分散布局，提升公司整體營運穩定度與抗風險能力。

(三) 未來公司發展策略：

1. 區域深耕 × 多軸線擴張

(1) 北北桃作為核心戰區

本公司將持續深化在板橋江子翠生活圈的營運基礎，並延伸既有成功經驗，包括前期介入產品定位、坪數結構規劃與生活廊帶價值溝通等面向。透過可複製的操作模型，鞏固江子翠作為本公司核心示範市場的品牌口碑與競爭優勢。

隨著居住成本與生活機能差異帶動雙北人口外溢，本公司將以江子翠所累積的市場經驗與操作邏輯（產品力 × 需求對位 × 區域口碑）為基礎，延伸至桃園新興重劃區等具成長性的生活圈，深化桃園市場的布局與合作量能。

透過北北桃帶狀區域的整合性布局，全面提升本公司於核心市場之案源掌握度、選案精準度與整體市場覆蓋率。

(2) 台中 × 台南 × 高雄為中長期成長軸線

台中：作為中部核心且成熟的住宅市場，剛性需求穩定。本公司將持續關注具產品力與區域指標性的個案，視市場條件與合作適配性評估是否切入，建立穩健的中部布局節奏。

台南 × 高雄：台南以善化科學園區帶動長期科技就業需求，高雄則受亞灣計畫及園區建設推動而具備中長期發展潛力。本公司將以「案源品質」與「市場需求」為主要依據，審慎評估合作機會，維持南部市場的策略彈性。以「北部穩健、中南拓展」建立分散化市場結構，提升整體抗風險能力。

2. 建商策略合作深化

(1) 建立標準化之建商合作流程，提升前期評估、產品規劃與銷售協作之整體效率。

(2) 透過跨案場經驗整合，形成可複製之最佳實務，強化本公司於建商品牌中的專業形象。

(3) 以年度合作框架方式深化與建商之策略夥伴關係，提升案源持續性與合作穩定度。

3. 品牌塑造 × 口碑深化

(1) 統一企業識別，提高品牌專業度與辨識度。

(2) 深化社群經營與市場洞察分享，提高市場能見度。

(3) 建立轉介紹制度與客戶關懷流程，提高品牌黏著度。

(4) 推行公益活動，累積正向品牌形象。

4. 數位管理全面提升

(1) AI 客群分析導入。

(2) 全數位案場管理。

(3) 預算管控透明化。

(4) 線上簡報與 VR 工具普及。

以「數據導向 × 效率提升」作為核心競爭力。

5. 合建合作 × 前期市場協助（本業為主、選擇性投入）

(1) 合建合作僅針對具高評估價值之個案，並採審慎原則。

(2) 本公司不投入都更整合業務，以維持營運穩健性。

(3) 前期協助包含市場分析、產品建議與銷售期程規劃等多元服務。

(四) 外部競爭環境、法規環境及總體經營環境分析：

1. 全球經濟及競爭環境：

(1) 全球景氣因利率、通膨、地緣政治與匯率波動仍具不確定性。

(2) 外資持續投入科技製造產業，使台中、台南等科技園區的住宅需求穩定成長。

(3) 代銷產業競爭加劇，本公司將以專業差異化與精準選案提升競爭優勢。

2. 法規環境：

(1) 稅制與貸款政策調整使市場逐漸回歸自住需求，中長期影響正向。

(2) 土地交易與開發流程之透明化，使案源端更重視合規與時程控管。

(3) 本公司持續以合法合規、穩健推案為中心原則。

3. 地方性政策與城市發展：

(1) 北北桃與中南部推動各類重劃與建設計畫，帶動房市需求。

(2) 科技園區擴建與交通建設穩定推升區域住宅需求與居住價值。

4. 市場需求與購屋行為：

(1) 小坪數、低總價、自住型產品為主力需求。

(2) 數位化購屋模式成為新常態，線上看屋、線上洽談逐漸普及。

(五) 總結

115 年將是房市「盤整向上回升」的一年，本公司將以：北北桃深耕 × 台中台南高雄布局擴張 × 建商合作深化 × 品牌升級 × 數位管理 × 穩健推案節奏作為核心策略，提升企業體質與市場競爭力，掌握產業回溫與區域成長帶來之新機會。

董事長：賴運興　　經理人： 李宗錦　　會計主管： 王美娟

安侯建業聯合會計師事務所
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會 計 師 查 核 報 告

藝舍國際創新股份有限公司(原富驛酒店集團有限公司)董事會　公鑒：

查核意見

藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)民國一一四年及一一三年十二月三十一日之合併資產負債表，暨民國一一四年及一一三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，足以允當表達藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)民國一一四年及一一三年十二月三十一日之合併財務狀況，暨民國一一四年及一一三年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及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，與藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)民國一一四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、不動產代銷收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十四)收入認列；收入認列之說明，請詳合併財務報告附註六(十七)客戶合約之收入。

關鍵查核事項之說明：

藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)目前主要收入來自不動產代銷收入，房地銷售易受整體經濟、房地稅制改革及供需等諸多因素之影響；為因應前述變動環境，管理當局已評估及制定相關收入及收款等控制作業，故列入藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)重大審計風險之考量。因此，收入認列之測試為本會計師執行藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)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：瞭解藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)不動產代銷收入及收款作業流程之控制機制及測試收入之內部控制制度設計及執行之有效性，並抽查現場銷售作業之房地買賣預定單、房地買賣簽約完成確認單與週報表、銷售服務費請款明細表、收款銀行往來交易紀錄；測試勞務合約收入所採用之會計方法是否與會計政策相符；抽核財務報導日前後期間之銷售交易，核對相關憑證，以評估收入認列期間是否允當。

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藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)或停止營業，或除清算或停業外別無實際可行之其他方案。

藝舍國際創新股份有限公司及其子公司之治理單位(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。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。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。

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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，惟其目的非對藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)內部控制之有效性表示意見。

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

4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)不再具有繼續經營之能力。

5.評估合併財務報告(包括相關附註)之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。

6.對於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，決定對藝舍國際創新股份有限公司及其子公司(原富驛酒店集團有限公司及其子公司)民國一一四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：池世欽　黃欣婷

證券主管機關核准簽證文號：金管證審字第1020000737號
金管證審字第1100333824號

民 國 一一五 年 三 月 十二 日

藝舍國際創新股份有限公司及子公司(原富驛酒店集團有限公司及子公司)

合併資產負債表

民國一一四年及一一三年十二月三十一日

單位：新台幣千元

代碼	資　　產	114.12.31 金　額	%	113.12.31 金　額	%
	流動資產：				
1100	現金及約當現金(附註六(一))	$ 100,461	19	324,040	55
1110	透過損益按公允價值衡量之金融資產－流動(附註六(二))	35,728	7	-	-
1140	合約資產－流動(附註六(十七))	33	-	-	-
1150	應收票據淨額(附註六(三)及(十七))	238	-	488	-
1170	應收帳款淨額(附註六(三)及(十七))	13,596	3	10,200	2
1180	應收帳款－關係人淨額(附註六(三)、(十七)及七)	39,849	8	60,270	10
1206	其他應收款－其他(附註七)	214	-	-	-
1320	存貨(建設業適用)(附註六(四)及八)	144,241	27	81,400	14
1410	預付款項(附註七)	3,946	1	8,931	2
1476	其他金融資產－流動(附註六(一)、(九)及九)	14,595	3	-	-
1479	其他流動資產－其他	383	-	414	-
1482	履行合約成本－流動(附註六(四))	99,305	19	76,708	13
		452,589	87	562,451	96
	非流動資產：				
1600	不動產、廠房及設備(附註六(六)及七)	22,656	4	5,278	1
1755	使用權資產(附註六(七)及七)	22,826	4	12,065	2
1780	無形資產	233	-	337	-
1840	遞延所得稅資產-非流動(附註六(十四))	14,346	3	14	-
1990	其他非流動資產－其他(附註六(九)及七)	9,200	2	7,021	1
		69,261	13	24,715	4
	資產總計	$ 521,850	100	587,166	100

代碼	負債及權益	114.12.31 金　額	%	113.12.31 金　額	%
	流動負債：				
2130	合約負債－流動(附註六(十七)及七)	$ 4,565	1	2,734	-
2150	應付票據	160	-	7	-
2170	應付帳款	17,852	3	15,699	3
2180	應付帳款－關係人(附註七)	555	-	292	-
2200	其他應付款(附註六(十))	18,188	3	19,242	3
2220	其他應付款項－關係人(附註七)	-	-	25,020	4
2230	本期所得稅負債	-	-	49,970	9
2280	租賃負債－流動(附註六(十一)及七)	9,630	2	7,836	2
2399	其他流動負債－其他	1,012	-	489	-
		51,962	9	121,289	21
	非流動負債：				
2580	租賃負債－非流動(附註六(十一)及七)	13,990	3	4,351	1
2573	遞延所得稅負債－非流動(附註六(十四))	-	-	1,913	-
2645	存入保證金	2	-	200	-
		13,992	3	6,464	1
	負債總計	65,954	12	127,753	22
	歸屬母公司業主之權益(附註六(十五))：				
3100	股本	596,564	114	596,564	102
	保留盈餘：				
3310	法定盈餘公積	5,143	1	5,143	1
3350	待彌補虧損	(144,601)	(27)	(132,822)	(23)
		(139,458)	(26)	(127,679)	(22)
3400	其他權益	(9,472)	(2)	(9,472)	(2)
	歸屬於母公司業主之權益合計	447,634	86	459,413	78
36XX	非控制權益	8,262	2	-	-
	權益總計	455,896	88	459,413	78
	負債及權益總計	$ 521,850	100	587,166	100

(請詳閱後附合併財務報告附註)

董事長：賴運興　　　經理人：李宗錦　　　會計主管：王美娟

藝舍國際創新股份有限公司及子公司(原富驛酒店集團有限公司及子公司)

合併綜合損益表

民國一一四年及一一三年一月一日至十二月三十一日

單位：新台幣千元

		114年度		113年度	
		金　額	%	金　額	%
4000	**營業收入(附註六(十七)及七)**	$ 169,097	100	539,391	100
5000	**營業成本(附註六(四)、(十三)及七)**	145,157	86	236,473	44
	營業毛(損)利	23,940	14	302,918	56
	營業費用：				
6100	推銷費用(附註六(十三))	13,204	8	9,352	2
6200	管理費用(附註六(十三)及七)	45,537	27	38,250	7
6450	預期信用減損損失(附註六(三)及(二十))	428	-	1,016	-
		59,169	35	48,618	9
	營業淨(損)利	(35,229)	(21)	254,300	47
	營業外收入及支出：				
7100	利息收入(附註六(十九)及七)	1,608	1	1,406	-
7010	其他收入(附註六(二)、(十二)及(十九))	32	-	31,851	6
7020	其他利益及損失(附註六(二)、(五)、(十一)及(十九))	5,082	3	(42,990)	(8)
7050	財務成本(附註六(十一)、(十九)及七)	(904)	(1)	(2,680)	-
		5,818	3	(12,413)	(2)
7900	**稅前淨(損)利**	(29,411)	(18)	241,887	45
7950	**減：所得稅(利益)費用(附註六(十四))**	(16,094)	(10)	65,066	12
	本期淨(損)利	(13,317)	(8)	176,821	33
8300	**其他綜合損益：**				
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	-	-	57,226	10
8399	減：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	-	-	57,226	10
8300	**本期其他綜合損益**	-	-	57,226	10
	本期綜合損益總額	**$ (13,317)**	**(8)**	**234,047**	**43**
	本期淨(損)利歸屬於：				
	母公司業主	$ (11,779)	(7)	176,821	33
8620	非控制權益	(1,538)	(1)	-	-
		$ (13,317)	**(8)**	**176,821**	**33**
	綜合損益總額歸屬於：				
	母公司業主	$ (11,779)	(7)	234,047	43
	非控制權益	(1,538)	(1)	-	-
		$ (13,317)	**(8)**	**234,047**	**43**
	每股(虧損)盈餘(元)(附註六(十六))				
9750	**基本每股(虧損)盈餘(元))**	**$ (0.20)**		**2.96**	
9850	**稀釋每股(虧損)盈餘(元)**	**$ (0.20)**		**2.96**	

(請詳閱後附合併財務報告附註)

董事長：賴運興　　經理人：李宗錦　　會計主管：王美娟

藝舍國際創新股份有限公司及子公司(原富驛酒店集團有限公司及子公司)

合併權益變動表

民國一一四年及一一三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：普通股股本	保留盈餘：法定盈餘公積	保留盈餘：待彌補虧損	保留盈餘：合計	其他權益項目：國外營運機構財務報表換算之兌換差額	其他權益項目：透過其他綜合損益按公允價值衡量之金融資產未實現評價(損)益	歸屬於母公司業主權益總計	非控制權益	權益總額
民國一一三年一月一日餘額	$ 596,564	5,143	(309,643)	(304,500)	(57,226)	(9,472)	225,366	-	225,366
本期淨利	-	-	176,821	176,821	-	-	176,821	-	176,821
本期其他綜合損益	-	-	-	-	57,226	-	57,226	-	57,226
本期綜合損益總額	-	-	176,821	176,821	57,226	-	234,047	-	234,047
民國一一三年十二月三十一日餘額	596,564	5,143	(132,822)	(127,679)	-	(9,472)	459,413	-	459,413
本期淨損	-	-	(11,779)	(11,779)	-	-	(11,779)	(1,538)	(13,317)
本期其他綜合損益	-	-	-	-	-	-	-	-	-
本期綜合損益總額	-	-	(11,779)	(11,779)	-	-	(11,779)	(1,538)	(13,317)
非控制權益增減	-	-	-	-	-	-	-	9,800	9,800
民國一一四年十二月三十一日餘額	**$ 596,564**	**5,143**	**(144,601)**	**(139,458)**	**-**	**(9,472)**	**447,634**	**8,262**	**455,896**

(請詳閱後附合併財務報告附註)

董事長：賴運興 **經理人：李宗錦** **會計主管：王美娟**

藝舍國際創新股份有限公司及子公司(原富驛酒店集團有限公司及子公司)

合併現金流量表

民國一一四年及一一三年一月一日至十二月三十一日

單位：新台幣千元

	114年度	113年度
營業活動之現金流量：		
本期稅前(淨損)淨利	$ (29,411)	241,887
調整項目：		
收益費損項目		
折舊費用	14,485	36,525
攤銷費用	172	141
預期信用減損損失	428	1,016
透過損益按公允價值衡量金融資產之淨利益	(4,427)	-
利息費用	904	2,680
利息收入	(1,608)	(1,406)
股利收入	(28)	-
租賃修改利益	-	(22,222)
處分及報廢不動產、廠房及設備損失	-	3,529
處分無形資產利益	-	(2,712)
處分投資損失	-	33,720
收益費損項目合計	9,926	51,271
與營業活動相關之資產／負債變動數：		
強制透過損益按公允價值衡量之金融資產增加	(31,301)	-
合約資產增加	(33)	-
應收票據減少(增加)	250	(488)
應收帳款增加	(3,824)	(10,446)
應收帳款－關係人減少(增加)	20,421	(20,417)
其他應收款(含關係人)(增加)減少	(214)	2,642
存貨增加	(62,841)	(81,399)
預付款項減少(增加)	4,823	(8,655)
其他金融資產-流動增加	(14,595)	-
其他流動資產減少	31	1,202
履行合約成本-流動增加	(22,597)	(38,150)
與營業活動相關之資產之淨變動合計	(109,880)	(155,711)
合約負債增加	1,831	2,522
應付票據增加(減少)	153	(7,094)
應付票據－關係人減少	-	(115)
應付帳款(含關係人)增加	2,416	14,779
其他應付款(含關係人)(減少)增加	(1,074)	18,536
其他流動負債增加(減少)	523	(2,872)
與營業活動相關之負債之淨變動合計	3,849	25,756
與營業活動相關之資產及負債之淨變動合計	(106,031)	(129,955)
調整項目合計	(96,105)	(78,684)
營運產生之現金(流出)流入	(125,516)	163,203
收取之利息	1,608	1,406
支付之利息	(904)	(2,680)
支付之所得稅	(49,959)	(13,914)
營業活動之淨現金(流出)流入	(174,771)	148,015

藝舍國際創新股份有限公司及子公司(原富驛酒店集團有限公司及子公司)
合併現金流量表(續)
民國一一四年及一一三年一月一日至十二月三十一日

單位：新台幣千元

	114年度	113年度
投資活動之現金流量：		
處分按攤銷後成本衡量之金融資產	-	3
取得不動產、廠房及設備	(19,958)	(5,067)
處分不動產、廠房及設備	-	31
其他非流動資產-其他(增加)減少	(2,179)	11,339
取得無形資產	(68)	(311)
處分子公司之現金轉出數	-	(13,310)
收取之股利	28	-
投資活動之淨現金流出	(22,177)	(7,315)
籌資活動之現金流量：		
其他應付款-關係人減少(增加)	(25,000)	25,000
存入保證金減少	(198)	(6)
租賃本金償還	(11,233)	(35,064)
非控制權益變動	9,800	-
籌資活動之淨現金流出	(26,631)	(10,070)
匯率變動對現金及約當現金之影響	-	(567)
本期現金及約當現金(減少)增加數	(223,579)	130,063
期初現金及約當現金餘額	324,040	193,977
期末現金及約當現金餘額	$ **100,461**	**324,040**

(請詳閱後附合併財務報告附註)

董事長：賴運興　　經理人：李宗錦　　會計主管：王美娟

【附件三】114 年度盈虧撥補表

藝舍國際創新股份有限公司

盈虧撥補表

民國一一四年度

單位:新台幣元

項　　目	金　額
期初未分配盈餘	$(132,821,566)
加：本期稅後淨損	(11,779,626)
期末未分配盈餘	$(144,601,192)

註:本年度不分配股東紅利

董事長：賴運興　　經理人：李宗錦　　會計主管：王美娟

【附件四】公司章程修訂條文對照表

藝舍國際創新股份有限公司
公司章程修訂條文對照表(英文原文)

	Original Article	Proposal for the Amendment
30-2		<u>A notice to convene a regular meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. In case a public company intends to convene a special meeting of shareholders, a meeting notice shall be given to each shareholders no later than 15 days prior to the scheduled meeting date. The cause(s) or subject(s) of a meeting of shareholders to be convened shall be indicated in the individual notice to be given to shareholders; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.</u>
37.	The Company shall send materials as required by the Applicable Public Company Rules (including written ballots if the Members may exercise their votes by means of written ballots at general meetings) relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 34 hereof, and shall transmit the same via the Market Observation Post System. The Board of Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules at least twenty-one (21) days prior to the date of the annual general meeting, and at least fifteen (15) days prior to the date of an extraordinary general meeting. <u>If</u> the Company's <u>paid-in capital at the end of the most recent fiscal year is NT$10 billion or more, or if the Company holds a general meeting with which Members with foreign and Chinese capital who won(s) in total more than 30% of shares,</u> the materials shall be transmitted at least thirty (30) days prior to the general meeting.	The Company shall send materials as required by the Applicable Public Company Rules (including written ballots if the Members may exercise their votes by means of written ballots at general meetings) relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 34 hereof, and shall transmit the same via the Market Observation Post System. The Board of Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules at least twenty-one (21) days prior to the date of the annual general meeting, and at least fifteen (15) days prior to the date of an extraordinary general meeting. <u>And</u> the Company's the materials shall be transmitted at least thirty (30) days prior to the general meeting.

藝舍國際創新股份有限公司
公司章程修訂條文對照表(中文翻譯)

	原條文	修訂後條文	修正理由
30-2	新增	股東常會之召集，應於三十日前通知各股東；股東臨時會之召集，應於十五日前通知各股東。通知應載明召集事由；其通知經相對人同意者，得以電子方式為之。	配合財團法人中華民國證券櫃檯買賣中心證櫃審字第11500531151號公告新增及修訂。
37.	本公司應依本章程第 34 條之規定，一併發出公開發行公司適用法令要求與會議討論事宜有關之資料（如股東於股東會中得以書面投票之方式進行表決時，應包括書面選票）與股東會召集通知，並上傳至公開資訊觀測站。董事會應備妥當次股東會議事手冊及會議補充資料，寄送予股東或供股東隨時索閱，並應依公開發行公司適用法令，於股東常會召開至少二十一日前，及於股東臨時會召開至少十五日前，將股東會議事手冊及前項會議補充資料，傳送至公開資訊觀測站，若本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。	本公司應依本章程第 34 條之規定，一併發出公開發行公司適用法令要求與會議討論事宜有關之資料（如股東於股東會中得以書面投票之方式進行表決時，應包括書面選票）與股東會召集通知，並上傳至公開資訊觀測站。董事會應備妥當次股東會議事手冊及會議補充資料，寄送予股東或供股東隨時索閱，並應依公開發行公司適用法令，於股東常會召開至少二十一日前，及於股東臨時會召開至少十五日前，將股東會議事手冊及前項會議補充資料，傳送至公開資訊觀測站，且本公司應於股東常會開會三十日前完成前開電子檔案之傳送。	

【附件五】取得或處分資產處理程序修訂條文對照表

藝舍國際創新股份有限公司
取得或處分資產處理程序修訂條文對照表

現行條文	修訂後條文	說明
第二條　法令依據： 一、本處理程序係依中華民國證券交易法第三十六條之一及中華民國證券主管機關所訂之「公開發行公司取得或處分資產處理準則」有關規定訂定之，本公司取得或處分資產應依本處理程序規定辦理，但金融相關法令另有規定者，從其規定。	第二條　法令依據： 一、本處理程序係依中華民國證券交易法第三十六條之一及中華民國證券主管機關所訂之「公開發行公司取得或處分資產處理準則」有關規定訂定之，本公司取得或處分資產，應依本處理程序規定辦理。但金融相關法令另有規定者，從其規定。	參酌中華民國 114 年 7 月 24 日金融監督管理委員會金管證發字第 1140383333 號令「公開發行公司取得或處分資產處理準則」部分條文修正，暨配合實際營運作業所需修改。
第四條　本處理程序之名詞定義如下，若有未定義之用詞，悉依中華民國證券主管機關所定之「公開發行公司取得或處分資產處理準則」之規定： 二、依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依中華民國公司法第一百五十六條之三條規定發行新股受讓他公司股份（以下簡稱股份受讓）者。	第四條　本處理程序之名詞定義如下，若有未定義之用詞，悉依中華民國證券主管機關所訂之「公開發行公司取得或處分資產處理準則」之規定： 二、依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依中華民國公司法第一百五十六條之三規定發行新股受讓他公司股份（以下簡稱股份受讓）者。	
第五條　本公司及本公司轉投資之子公司取得非供營業使用之不動產或有價證券之總額，及個別有價證券之限額如下： 一、有價證券投資及非供營業使用之不動產持有總額，以各該公司之淨值為限。	第五條　本公司及本公司轉投資之子公司取得非供營業使用之不動產及其使用權資產或有價證券之總額，及個別有價證券之限額如下： 一、有價證券投資及非供營業使用之不動產及其使用權資產持有總額，以各該公司之淨值 30 倍為限。	

現行條文	修訂後條文	說明
二、投資非供營業使用之不動產，以各該公司淨值之百分之二十為限。 三、投資個別有價證券之限額，除採權益法之長期股權投資以各該公司之淨值為限外，其餘之有價證券投資，則以各該公司淨值百分之三十為限。	二、投資非供營業使用之不動產及其使用權資產，以各該公司淨值之百分之二十為限。 三、投資個別有價證券之限額，除採權益法之長期股權投資以各該公司之淨值 25 倍為限外，其餘之有價證券投資，則以各該公司淨值 20 倍為限。	
第七條　處理程序之訂定： 一、本公司依規定訂定取得或處分資產處理程序，經董事會通過後，送各監察人並提報股東會同意，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各監察人。	第七條　處理程序之訂定： 一、本公司依規定訂定取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，再經董事會通過後，並提報股東會同意，修正時亦同。其處理程序提報董事會討論時，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。	
二、另外本公司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。	二、另外本公司取得或處分資產依處理程序或其他法律規定應經董事會通過者，其交易提報董事會討論時，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。重大之資產或衍生性商品交易，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。	
三、本公司若設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。	三、前二項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。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。	
四、第三款如未經審計委員會全體成員二分之一以上同意		

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者,得由全體董事三分之二以上同意行之,並應於董事會議事錄載明審計委員會之決議。所稱審計委員會全體成員及前項所稱全體董事,以實際在任者計算之。 第八條　取得或處分不動產、設備或其使用權資產作業程序: 四、執行單位: 本公司取得或處分不動產或設備時,應依前述核決權限呈核後,由董事會或董事長指定之執行單位或使用部門負責執行。 第九條　取得或處分有價證券之評估及作業程序: 三、授權額度及層級: 取得或處分有價證券投資、債券型基金、定存、票券、債券等固定收益型之有價證券及其他經董事會通過之特定有價證券時,其金額在新臺幣三仟萬元(含)以下者,授權董事長核准,並提報最近董事會追認,超過新臺幣三仟萬元者,則應先經董事會決議通過後始得為之。 第十二條　關係人交易價格決定方式及參考依據: 本公司與關係人取得或處分資產,除應依第八條至第十二條規定辦理相關決議程序及評估交易條件合理性等事項外,交易金額達公司總資產百分之十以上者,亦應依前節及本節規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算,應依第十一條規定辦理。在判斷交易對象是否為	 第八條　取得或處分不動產、設備或其使用權資產作業程序: 四、執行單位: 本公司取得或處分不動產、設備或其使用權資產時,應依前述核決權限呈核後,由董事會或董事長指定之執行單位或使用部門負責執行。 第九條　取得或處分有價證券之評估及作業程序: 三、授權額度及層級: 取得或處分有價證券投資、債券型基金、定存、票券、債券等固定收益型之有價證券及其他經董事會通過之特定有價證券時,其金額在新臺幣五仟萬元(含)以下者,授權董事長核准,超過新臺幣五仟萬元者,則應先經董事會決議通過後始得為之。 第十二條　關係人交易價格決定方式及參考依據: 本公司與關係人取得或處分資產,除應依第八條至第十條規定辦理相關決議程序及評估交易條件合理性等事項外,交易金額達公司總資產百分之十以上者,亦應依前節及本節規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算,應依第十一條規定辦理。在判斷交易對象是否為關	

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關係人時，除注意其法律形式外，並應考慮實質關係。 第十三條　評估及作業程序： 本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過及監察人承認後，始得簽訂交易契約及支付款項： 本公司與子公司，或其直接或間接持有百分百已發行股份或資本總額之子公司彼此間，取得或處分供營業使用之設備或其使用權資產，或取得或處分供營業使用之不動產使用權資產，其金額在新臺幣伍仟萬元（含）以下者，依本公司核決權限逐級核准後，事後再提報最近期之董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。 已依本法規定設置獨立董事者，依第一項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 已依本法規定設置審計委員會者，依第一項規定應經監察人承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，準用第七條第四項規定。 本公司或子公司有第一項交易，交易金額達本公司總資產百分之十以上者，應將第一項所列各款資料提交股東會同意後，始得簽訂交易	係人時，除注意其法律形式外，並應考慮實質關係。 第十三條　評估及作業程序： 本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、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，並經董事會決議通過後，始得簽訂交易契約及支付款項： 本公司與子公司，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，取得或處分供營業使用之設備或其使用權資產，或取得或處分供營業使用之不動產使用權資產，其金額在新臺幣伍仟萬元（含）以下者，依本公司核決權限逐級核准後，事後再提報最近期之董事會追認，超過新臺幣伍仟萬元者，則應先經董事會決議通過後始得為之。 依第一項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 依第一項規定應先經審計委員會全體成員二分之一以上同意，並提董事會決議者，準用第七條第三項規定。 本公司或子公司有第一項交易，交易金額達本公司總資產百分之十以上者，應將第一項所列各款資料提交股東會同意後，始得簽訂交易	

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契約及支付款項。但本公司與子公司，或子公司彼此間交易，不在此限。 第十六條　二、本公司監察人應依公司法第二百十八條規定辦理。已依本法規定設置審計委為會者，本款前段對於審計委員會之獨立董事成員準用之。 第二十一條　前項核准人員應將操作契約及交易憑證等資訊如實記錄於「有價證券明細表」中，並與金融機構之對帳單或載有本公司持有狀況之有觀外部資訊核對，以檢覈其操作部位是否符合本處理程序第五條規範之限額。 第二十四條　本公司內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形，作成稽核報告，如發現重大違規情事，應以書面通知各監察人。 已依本法規定設置獨立董事者，於依前項通知各監察人事項，應一併書面通知獨立董事。 已依本法規定設置審計委員會者，第二項對於監察人之規定，於審計委員會準用之。 第五節　企業、合併、分割、收購及股份受讓 第二十七條　本公司參與合併、分割或收購，除其他法律另有規定或有特殊因素行政院金融監督管理委員會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。	契約及支付款項。但本公司與子公司，或其子公司彼此間交易，不在此限。 第十六條　二、本公司審計委員會之獨立董事應依公司法第二百十八條規定辦理。 第二十一條　前項核准人員應將操作契約及交易憑證等資訊如實記錄於「有價證券明細表」中，並與金融機構之對帳單或載有本公司持有狀況之有觀外部資訊核對，以檢核其操作部位是否符合本處理程序第五條規範之限額。 第二十四條　本公司內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形，作成稽核報告，如發現重大違規情事，應以書面通知各審計委員會之獨立董事。 第五節　企業合併、分割、收購及股份受讓 第二十七條　本公司參與合併、分割或收購，除其他法律另有規定或有特殊因素金融監督管理委員會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。	

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本公司參與股份受讓，除其他法律另有規定或有特殊因素事先報經行政院金融監督管理委員會同意者外，應於同一天召開董事會。 本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之即日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報行政院金融監督管理委員會備查。 第三十三條　資訊公開揭露程序： 本公司或取得或處分資產有下列情形者應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 四、取得或處分供營業使用之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： (一) 實收資本額達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。 (二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。 五、本公司及子公司若從事建設相關業務時，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，交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處	本公司參與股份受讓，除其他法律另有規定或有特殊因素事先報經金融監督管理委員會同意者外，應於同一天召開董事會。 本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之即日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報金融監督管理委員會備查。 第三十三條　資訊公開揭露程序： 本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 四、取得或處分供營業使用之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： (一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。 (二) 實收資本額達新臺幣一百億元以上，未達五百億元之公開發行公司，交易金額達新臺幣十億元以上。 (三)實收資本額達新臺幣五百億元以上之公開發行公司，交易金額達公司實收資本額百分之五以上。 五、本公司及子公司若經營營建相關業務時，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，交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處	

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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。 六、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，且其交易對象非關係人，公司預計投入之交易金額未達新臺幣五億元以上。 七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限： (二)以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或初級市場認購外國公債或募集發行之普通公司債及未涉股及未涉股權之一般金融債券(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，或申購或賣回指數投資證券)，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商賣中心及依規定認購之有價證券。 前項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	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。 六、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，且其交易對象非為關係人，公司預計投入之交易金額達新臺幣五億元以上。 七、實收資本額達新臺幣五百億元以上，於證券交易所或證券商營業處所買賣之公債、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），非屬第八款但書各目情形，且其交易對象非為關係人，交易金額達公司實收資本額百分之五以上。 八、除前七款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限： (二)以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或於初級市場認購外國公債或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，或申購或賣回指數投資證券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。 前項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	

現行條文	修訂後條文	說明
一年，已依本準則規定公告部份免再計入。 本公司應按月將公司及其非屬中華民國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，於每月十日前輸入指定之資訊申報網站。	一年，已依本準則規定公告部分免再計入。 本公司應按月將公司及其非屬中華民國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融監督管理委員會指定之資訊申報網站。	
第三十四條 本公司依本條第一款規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內辦理公告申報：	第三十四條 本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報：	
第三十五條 公開發行公司之子公司非屬國內公開發行公司者規定如下： 二、前項子公司適用第三十三條第一項應公告申報標準，有關實收資本額或總資產規定，以本公司之實收資本額或總資產為準。	第三十五條 公開發行公司之子公司非屬國內公開發行公司者規定如下： 二、前項子公司適用第三十三條第一項之應公告申報標準有關實收資本額或總資產規定，以本公司之實收資本額或總資產為準。	
第三十八條　實施與修訂： 。本公司已設置獨立董事，將依本處理程序規定將「取得或處分資產處理程序」提報董事會討論時，應充分考慮各獨立董事之意見，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。	第三十八條　實施與修訂： 本公司已設置獨立董事，依本處理程序規定將「取得或處分資產處理程序」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。	
第三十九條 本處理程序制定於西元二〇〇九年十二月十一日。 （以下略） 本處理程序第九次修正於西元二〇二五年六月二十五日。	第三十九條 本處理程序制定於西元二〇〇九年十二月十一日。 （以下略） 本處理程序第九次修正於西元二〇二五年六月二十五日。 本處理程序第十次修正於西元二〇二六年六月四日。	

【附件六】投資評估報告、估價報告及會計師意見書(摘要)

藝舍投資股份有限公司
依「取得或處分資產處理程序」規定之評估

一、取得或處分資產之目的、必要性及預計效益：	一、取得目的及必要性 1.強化工程承攬資質與履約能力： 營造業受限於甲、乙、丙等承攬限額。透過取得該關係營造廠 30% 股權，本公司可實質參與其經營，確保集團大型開發計畫之工程發包穩定性。在缺工缺料環境下，能有效管控施工進度與施工品質，避免外部營造廠違約風險。 2.取得特許執照與技術專利： 該營造業關係人擁有甲級營造，取得其股權係為獲取該特殊技術之使用權或優先配合權，以建立本公司在不動產開發市場的技術門檻。 3.實現開發與營造之一條龍效益： 透過持股 30%，本公司與營造廠由「採購關係」轉為「戰略合作夥伴」。在前端規劃階段即可導入營造廠的施工可行性評估，減少後續設計變更衍生的成本浪費，落實價值工程。 二、預計效益 1.股權比例之定位分析（重大影響力）： 權益法認列：持股 30%依法需採權益法核算，本公司可依持股比例認列該營造廠之獲利，而非僅認列股利。這將有助於平滑化本公司在大型開發案空窗期的財務表現。 決策參與：30% 股權足以依《公司法》行使董事監察人提名權，確保本公司能參與其年度工程配置與預算審查，防止利益偏離。 2.營造業不同於一般製造業，營造廠評價應採「完工百分比法」審視其在建案量。本次評價已查核其合約未結餘額，確保未來 5 年獲利能見度高。為達成拓展經營範圍達成多角化經營目標，強化公司面對市場波動風險能力及增加投資收益。
二、選定關係人為交易對象之原因：	標的公司認列營收時點能確實掌握且獲利穩定，相較於收購外部未知營造廠，本案具備較低的資訊不對稱風險及整合成本，可視為長期投資配置。

三、向關係人取得不動產或其使用權資產，依第十六條及第十七條規定評估預定交易條件合理性之相關資料：	不適用
四、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：	不適用
五、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：	為達成拓展經營範圍達成多角化經營目標，強化公司面對市場波動風險能力及增加投資收益，擬參與關係人立信工營造股份有限公司現金增資。預計投入總金額新臺幣491,400,000元，計18,900,000股，每股價格26元，本公司一年現金收支預測表詳下表。
六、依前條規定取得之專業估價者出具之估價報告，或會計師意見：	請詳閱 專業估價師報告：中華資產鑑定中心股份有限公司估價報告 會計師意見書：誠昱會計師事務所
七、本次交易之限制條件及其他重要約定事項：	無

藝舍投資股份有限公司-未來一年各月份之現金收支預測表

單位：新臺幣千元

月份 / 項目	115/07	115/08	115/09	115/10	115/11	115/12	116/01	116/02	116/03	116/04	116/05	116/06	合計
期初現金餘額 1	20,109	17,182	16,255	15,328	14,401	13,474	12,557	11,630	10,703	9,776	8,849	7,922	20,109
加：非融資性收入 2													
應收帳款及票據收現													0
營業收入收現													0
其他收入（含利息、租金等）						10							10
合計	0	0	0	0	0	10	0	0	0	0	0	0	10
減：非融資性支出 3													
應付帳款及票據付現(含營建工程 銷售等相關費用)													0
薪資付現													0
利息支出	917	917	917	917	917	917	917	917	917	917	917	917	11,004
其他支出、稅金等	2,010	10	10	10	10	10	10	10	10	10	10	10	2,120
支付董監酬勞、員工紅利													0
發放現金股利													0
取得採用權益法之投資	500,000											(17,916)	482,084
合計	502,927	927	927	927	927	927	927	927	927	927	927	(16,989)	495,208
要求最低現金餘額 4													0
所需資金總額 5=3+4	502,927	927	927	927	927	927	927	927	927	927	927	(16,989)	495,208
融資前可供支用現金餘額(短絀)6=1+2-5	(482,818)	16,255	15,328	14,401	13,474	12,557	11,630	10,703	9,776	8,849	7,922	24,911	(337,012)
融資淨額 7													
發行公司債													0
借　　款	500,000												500,000
償　　債													0
合計	500,000	0	0	0	0	0	0	0	0	0	0	0	500,000
期末現金餘額 8=1+2-3+7	17,182	16,255	15,328	14,401	13,474	12,557	11,630	10,703	9,776	8,849	7,922	24,911	24,911

評價報告書內容

壹、評價摘要：背景與服務範圍

一、報告背景：

(一)委託人：藝舍投資股份有限公司

(二)評價標的：

立信工營造股份有限公司(以下簡稱立信工)30%股權增資之公平市場價值。

(三)評價目的：交易目的

(四)報告類型：簡明評價報告

(五)衡量日期：2025 年 12 月 31 日

(六)報告日期：2026 年 04 月 05 日

二、價值標準及價值前提：

(一)價值標準：公平市場價值。

(二)價值前提：繼續使用(最高及最佳使用)。

三、資料來源：

(一)委託人所提供預期財報資訊、歷史財報資訊。

(二)本報告所收集到的資本市場數據。

(三)台灣經濟新報(TEJ)所提供的資本市場數據。

(四)鉅亨網、Money DJ、Yahoo Finance 等財經網站。

(五)路透社財經網(Reuters Business Network)。

(六)IMF、World Bank、台經院產經資料庫等網站所公開的經濟前景分析。

(七)櫃買中心-產業價值鏈資訊平臺。

(八)公司內部資料庫。

案件編號：260430283

四、報告聲明、用途與限制：

(一)本次評價報告指定用途為提供上述評價目的之使用，是故本報告及結論，僅基於本次評價目的使用，不得移作其他目的使用。

(二)評價過程所涉及的因素涵蓋甚廣，例如法律訴訟風險、總體經濟風險、非系統性風險等。本報告依據評價委託人所提供資訊為主要依據，然後依據可公開查詢的市場資訊或專業產業資料庫等資訊為分析依據，因此對於任何會影響價值之法律訴訟風險，未必能涵蓋本報告分析範圍內，是故若實質上該法律事項事關重大，本報告之閱讀者應請教適當之法律顧問。

(三)由於內部及外部因素將嚴重影響價值判斷，因此，揭露於本報告中之資訊，對於評價結論相當重要且關係密切；據此，本報告在對本次評價下結論之同時，並未隱瞞任何必要之資訊。

(四)評價過程涵蓋因素廣泛，若針對相關評價假設存有不同見解，乃屬於產業常態現象，是故本公司未對最後價格提出任何保證。評價理論涵蓋成本法、市場法、收益法等三大主流架構，其中衍生的評價方法包含不同切入角度的理論。因此，在不同評價人員，運用合理之評價方法所計算出之價格，亦會有明顯之差距。考量這些可能因素下，本公司於本報告中，利用普遍最能被接受之評價方式及程式對評價之價值表示最後之意見。

(五)評價報告書中的預測、預估或經營結果估計，係基於當前市場條件、預期短期需求及供給因素及連續穩定的經濟基礎上。因此，這些預測將隨著將來條件的不同而改變。

四、報告聲明、用途與限制：

(一)本次評價報告指定用途為提供上述評價目的之使用，是故本報告及結論，僅基於本次評價目的使用，不得移作其他目的使用。

(二)評價過程所涉及的因素涵蓋甚廣，例如法律訴訟風險、總體經濟風險、非系統性風險等。本報告依據評價委託人所提供資訊為主要依據，然後依據可公開查詢的市場資訊或專業產業資料庫等資訊為分析依據，因此對於任何會影響價值之法律訴訟風險，未必能涵蓋本報告分析範圍內，是故若實質上該法律事項事關重大，本報告之閱讀者應請教適當之法律顧問。

(三)由於內部及外部因素將嚴重影響價值判斷，因此，揭露於本報告中之資訊，對於評價結論相當重要且關係密切；據此，本報告在對本次評價下結論之同時，並未隱瞞任何必要之資訊。

(四)評價過程涵蓋因素廣泛，若針對相關評價假設存有不同見解，乃屬於產業常態現象，是故本公司未對最後價格提出任何保證。評價理論涵蓋成本法、市場法、收益法等三大主流架構，其中衍生的評價方法包含不同切入角度的理論。因此，在不同評價人員，運用合理之評價方法所計算出之價格，亦會有明顯之差距。考量這些可能因素下，本公司於本報告中，利用普遍最能被接受之評價方式及程式對評價之價值表示最後之意見。

(五)評價報告書中的預測、預估或經營結果估計，係基於當前市場條件、預期短期需求及供給因素及連續穩定的經濟基礎上。因此，這些預測將隨著將來條件的不同而改變。

(六)本評價報告書評價結果係作為委託人在報告書所載之評價目的限制下參考，評價目的變更可能使該評價結果發生改變。因此，本報告書無法適用於其他評價目的下之參考使用。

(七)本公司引用意見書中所載之各項資料，在各項假設及限制條件下，運用各種合理之評價方法分析計算各項資產之公允價值。本次評價係依據國際財務報導準則(International Financial Reporting Standards, IFRSs)、國際會計準則(International Accounting Standard, IAS)、評價準則公報及中華無形資產暨企業評價協會之企業評價職業準則執行。

(八)本評價報告結果不必然成為委託人或使用者最後決定金額。

案件編號：260430283

五、價值分析：

(一)財務預測的假設基礎：

1.本案評價方法採用市場法為評價方法。對照委託人所提供的衡量日期財報，本報告在經過管理會議討論與訪談後，確認前述財報符合公司資產與收益現狀，故作為財務假設基礎。

2.非流通性折價(Discount for Lack of Marketability, DLOM)因為立信工是未上市公司，與上市同業相比，缺乏即時交易市場，因此股權流動性不足。在市場法中，通常會先以可比公司的交易倍數算出「上市等級的估值」，再扣除 DLOM。國際實務(Mercer、Shannon Pratt 等研究)：DLOM 多落在 15%–30%。在台灣資產評價實務，未上市中小型營建公司多採 20%左右。本案採 20%作為折價幅度。

3.公司規模折價：標的公司與類比的上市公司有經營規模的差距，在評價中需要考慮，一般採用的公司規模折價在 10%-20%之間，本案評價標的的資產與類比公司相關數據後，採用 10%作為公司規模折價。

(二)評價結論：

本次評價採用市場法結論。立信工增資 30%股權，於衡量日期 2025 年 12 月 31 日的公平市場價值區間為新台幣 473,060,685 元~578,185,282 元。或換算每股約 25.0297 元~30.5918 元。

評價人員 賴朝崑 (簽名或蓋章)

案件編號：260430283

藝舍投資股份有限公司對立信工股份有限公司股權之公允價值評估合理性意見書

意見書摘要

一、　委任人：藝舍投資股份有限公司（下稱「藝舍投資」)。

二、　評價標的：立信工營造股份有限公司（下稱「立信工」）增資 18,900,000 股(約 30%股權)之公允價值。

三、　委任內容：藝舍投資因策略性考量，擬以增資立信工 18,900,000 股(約 30%股權)普通股。本會計師依據《公開發行公司取得或處分資產處理準則》、《中華民國評價準則公報》及《專家出具意見書實務指引》等規定自行估算立信工股權價值，並就中華資產鑑定中心股份有限公司（下稱「中華資產鑑定」）所出具之「立信工營造股份有限公司股權價值評估」股權價格合理性進行複核。本會計師依據公開發行公司取得或處分資產處理準則第 10 條及第 23 條規定，就股權價格合理性表示意見，供藝舍投資董事會評估之參考依據，不作為其他用途使用。

四、　依據法令：公開發行公司取得或處分資產處理準則第 10 條及第 23 條等規定。

五、　評價目的：交易目的。

六、　價值標準及價值前提：

(一) 價值標準：市場價值。

(二) 價值前提：最高及最佳使用前提。

七、　評價基準日：2025 年 12 月 31 日。

八、　評價之假設、限制條件及重大不確定性：

(一)本意見書之結論，僅對所述評價目的及評價基準日方為有效。

(二)本意見書中所使用藝舍投資及立信工之財務報表及其他相關資料，其編製係雙方管理當局之責任，本事務所僅引用藝舍投資及立信工提供之財務報表及相關資料進行評價，且對於委任人所提供之上述資訊之整體忠實性、完整性及準確性，並未執行獨立之驗證或複核，在各重大方面予以完全信賴，本會計師亦未按一般公認審計準則查核。同時評價人員有部份資料係使用外部專家之報告，其編製係外部專家之責任，本事務所僅引用內容進行設算，對其報告內容不表示任何意見。

(三)在不同之評價目的下，使用不同之基礎假設或不同之評價日期，將對評估標的價值及報告內容產生重大影響，不同評價人員所評估之結果，亦存在差異，本事務所使用目前一般接受之評價方法及評價流程，藝舍投資對立信工增資18,900,000股(約30%股權)之合理性表示意見，惟本會計師未對交易價格提出任何保證。本事務所係以假設企業永續經營情況下進行評價。

(四)本會計師依據財團法人中華民國會計研究發展基金會發布之評價準則公報第十一號「企業之評價」第七條之規定，已針對公開市場可取得之資訊進行合理性評估，確認其來源之可靠性與適當性。惟基於所受委任範圍，本會計師並未對前述資訊依一般公認審計準則進行查核工作或依財團法人中華民國會計研究發展基金會發布之確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」執行確信程序，故對其正確性或允當性無法提供任何程度之確信。

(五)本報告交付後，除非再經藝舍投資之委任，本事務所不負更新評估報告或價值結論責任。本報告及結論，僅能基於本次評價目的使用，不得移作其他目的使用，且本報告內容非經藝舍投資或本事務所同意，不得進行複印或以任何方式將內容傳遞予第三人。

(六)評估人員在進行完評估報告之後，並未受約束需要出席法院提供專家意見或是列席相關會議。若有相關需求，必須事先經過雙方事前磋商同意之後始得進行。另由於本事務所並非專業於法律之公司，因此任何會影響價值之法律訴訟，本事務所無法以專業律師之觀點來判斷。若實質上該

法律事項事關重大，本報告之閱讀者應請教適當之法律顧問。

九、 評估執行流程：

(一) 定義及確認評價任務

1. 確認受評資產、評價目的及評價基礎。
2. 評估評價是否能合理完成。
3. 簽訂評價任務及雙方權利義務之確認書。

(二) 調查與蒐集相關資訊

1. 內部資訊：財務、業務、產品及財務預測等資訊。
2. 外部資訊：總體經濟、產業、資本市場及法令等資訊。
3. 市場同業資訊。

(三) 分析所蒐集之資訊

1. 過去營運或使用結果。
2. 目前營運或使用狀況。
3. 未來展望。
4. 產業、總體經濟環境及法令。

(四) 價值評估

1. 選擇合適的評價方式。
2. 依產業分析資訊決定評價參數。
3. 考量並反映經濟環境因素。
4. 整合以上資訊，提出價值結論，檢驗所提出價值結論之合理性。

(五) 報告撰寫及溝通

1. 書面報告初稿。
2. 報告結果溝通及說明。
3. 正式書面報告。

十、　形成意見基礎及意見結論：

經本會計師檢視相關產業資訊，計算並複核中華資產出具「立信工營造股份有限公司普通股股權評價報告」計算相關資料，依市場法考量可量化之財務數據、市場客觀資料及非量化調整之溢折價率執行重新計算，得到合理的價格區間為每股新台幣約24.9893065～30.5424858元。合理交易股權價值為新台幣472,297,894～577,252,981元。

會計師：王惠貞

證照號碼：金管會證字第8313號

中　華　民　國　一　一　五　年　四　月　十　三　日

【附件七】股東會議事規則修訂條文對照表

藝舍國際創新股份有限公司
股東會議事規則修正條文對照表

現行條文	修正後條文	說明
第 三 條 (第一項至第二項略) 股東常會之召集，應編製議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。 (以下略)	第 三 條 (第一項至第二項略) 本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料、股東會議事手冊及會議補充資料等製作成電子檔案傳送至公開資訊觀測站。本公司應於股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。 (以下略)	配合公開發行公司股東會議事手冊應行記載及遵行事項辦法第六條修正。
第十三條　（行使表決權及決議之方式） (第一項至第七項略) 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。	第十三條　（行使表決權及決議之方式） (第一項至第七項略) 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。 股東會有董事選舉議案且候選人人數超過應選席次、有董事解任議案、或有公司法第一百八十五條、第三百十六條、企業併購法第十八條、第二十七條、第二十九條、第三十五條、金融控股公司法第二十四條第二項第一款、第二十六條第二項第一款所定之議案，宜由主席指定律師、會計師或公證人為監票人。	增修法令予以明確

現行條文	修正後條文	說明
計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。 (以下略)	主席依前項所指定之人，不能為負責投票程序相關事務者，亦不得為公司或關係企業之董事、經理人或受僱人。 監票人應監督投票、計票過程，並於選舉結果統計表簽名。如依第九項指定監票人，股東會議事錄應載明監票人之姓名及職稱。 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。 (以下略)	
第十九條　本規則制定於二零零九年六月三十日。 (以下略) 第七次修訂於二零二二年六月二十四日股東會通過。	第十九條　本規則制定於二零零九年六月三十日。 (以下略) 第七次修訂於二零二二年六月二十四日股東會通過。 第八次修訂於二零二六年六月四日股東會通過。	增訂修訂日期

參、附　　錄

【附錄一】『公司章程』

THE COMPANIES LAW (AS AMENDED)

Company Limited by Shares

AMENDED AND RESTATED
MEMORANDUM OF ASSOCIATION

OF

Architectural Aesthetics Global Development CO.,LTD.
藝舍國際創新股份有限公司
(Adopted by a Special Resolution passed on June 25th, 2025)

1. The name of the Company is Architectural Aesthetics Global Development CO.,LTD. 藝舍國際創新股份有限公司.

2. The Registered Office of the Company shall be at the offices of Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052 Grand Cayman, KY1-1208, Cayman Islands or at such other place as the Directors may determine.

3. The objects for which the Company is established are unrestricted and shall include, but without limitation, the following:

   (i) (a) To carry on the business of an investment company and to act as promoters and entrepreneurs and to carry on business as financiers, capitalists, concessionaires, merchants, brokers, traders, dealers, agents, importers, and exporters and to undertake and carry on and execute all kinds of investment, financial, commercial, mercantile, trading and other operations.

   (b) To carry on whether as principals, agents or otherwise howsoever the business of realtors, developers, consultants, estate agents or managers, builders, contractors, engineers, manufacturers, dealers in or vendors of all types of property including services.

   (ii) To exercise and enforce all rights and powers conferred by or incidental to the ownership of any shares, stock, obligations or other securities including without prejudice to the generality of the foregoing all such powers of veto or control as may be conferred by virtue of the holding by the Company of some special proportion of the issued or nominal amount thereof, to provide managerial and other executive, supervisory and consultant services for or in relation to any company in which the Company is interested upon such terms as may be thought fit.

(iii) To purchase or otherwise acquire, to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with real and personal property and rights of all kinds and, in particular, mortgage, debentures, produce, concessions, options, contracts, patents, annuities, licenses, stocks, shares, bonds, policies, book debts, business concerns, undertakings, claims, privileges and choses in action of all kinds.

(iv) To subscribe for, conditionally or unconditionally, to underwrite, issue on commission or otherwise, take, hold, deal in and convert stocks, shares, and securities of all kinds and to enter into partnership or into any arrangement for sharing profits, reciprocal concessions or cooperation with any person or company and to promote and aid in promoting, to constitute, form or organise any company, syndicate or partnership of any kind, for the purpose of acquiring and undertaking any property and liabilities of the Company or of advancing, directly or indirectly, the objects of the Company or for any other purpose which the Company may think expedient.

(v) To stand surety for or to guarantee, support or secure the performance of all or any of the obligations of nay person, firm or company whether or not related or affiliated to the Company in any manner and whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, both present and future, including its uncalled capital or by any such method and whether or not the Company shall receive valuable consideration thereof.

(vi) To engage in or carry on any other lawful trade, business or enterprise which may at any time appear to the Board of Directors of the Company capable of being conveniently carried on in conjunction with any of the aforementioned businesses or activities or which may appear to the Board of Directors or the Company likely to be profitable to the Company.

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

4. Except as prohibited or limited by the Companies Act (as amended), the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse discount, execute and issue

promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company including uncalled capital or without security; to invest monies of the Company in such manner as the Board of Directors determine; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers, employees, past or present and their families; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Board of Directors, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a licence is required under the laws of the Cayman Islands when so licensed under the terms of such laws.

5. The liability of each Member is limited to the amount from time to time unpaid on such Member's Shares.

6. The share capital of the Company is NT$1,500,000,000.00 (One Billion and Five Hundred Million New Taiwan Dollars) divided into 150,000,000 common shares of a nominal or par value of NT$10.00 (Ten New Taiwan Dollars) each with power for the Company insofar as is permitted by law, to redeem or purchase any of its Shares and to increase or reduce the said capital subject to the provisions of the Companies Act (as amended) and the Articles of Association and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of Shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of Association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates.

7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Act (as amended) and, subject to the provisions of the Companies Act (as amended) and the Articles of Association, it shall have the power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

8. The end of the financial year of the Company shall fall on the 31st day of December each year.

THE COMPANIES ACT (AS AMENDED)

AMENDED AND RESTATED
ARTICLES OF ASSOCIATION

OF

Architectural Aesthetics Global Development CO.,LTD.
藝舍國際創新股份有限公司
(Adopted by a Special Resolution passed on June 25th, 2025)

1. In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,

“Articles”	means the Articles as originally framed or as from time to time altered by Special Resolution;
“Applicable Public Company Rules”	means the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by any of the ROC Securities Exchanges, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
"As Adjusted"	means as appropriately adjusted for any subsequent bonus consolidation, issue, subdivision, share split, reclassification, recapitalization or similar arrangement.
“Board”	means the board of directors appointed or elected pursuant to these Articles or, as the case may be, the directors assembled as a board or as a board or as a committee thereof ;
“Book-Entry Form”	means a method whereby the delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Form shall be recorded in the entry sub-account under the Company’s account with the securities central depository in Taiwan;
“Class” or “Classes”	means any Class or Classes of Shares as may from time to time be issued by the Company;

"Common Share"	means a common share of a nominal or par value of NT$10.00 (Ten New Taiwan Dollars) each.
“Consolidated Company”	means the new company that results from the consolidation of two or more Constituent Companies;
“Consolidation”	means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Statute;
“Company”	means the above named company;
“Constituent Company”	means an existing company that is participating in a Merger or a Consolidation with one of more other existing companies within the meaning of the Statute;
“Directors”	means the directors for the time being of the Company;
“dividend”	includes bonus;
“FSC”	means the Financial Supervisory Commission of the ROC;
“Independent Directors”	means the Directors who are elected as "Independent Directors" for the purpose of Applicable Public Company Rules;
“Market Observation Post System”	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via http://newmops.tse.com.tw/;
“Member” or “Shareholder”	means a person who is registered as the holder of Shares in the Register of Members and includes each subscriber to the Memorandum of Association pending entry in the Register of such subscriber;
“Memorandum”	means the memorandum of association of the Company as amended or substituted from time to time;
“Merger”	means the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Statute;
“month”	means a calendar month;
“notice”	means written notice as further provided in these Articles unless otherwise specifically stated;
“Officer”	means any person appointed by the Board to hold an office in the Company;
“Ordinary Resolution”	means a resolution: (a) passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where

	proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled; or (b) approved in writing by all of the Shareholders entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Shareholders and the effective date of the resolution so adopted shall be the date on which the instrument, or the last of such instruments, if more than one, is executed;
"Register of Members"	means the register of Members required to be kept pursuant to the Statute;
"Registered Office"	means the registered office as required by the Statute;
"Remuneration Committee"	means the remuneration committee of the Board, established pursuant to these Articles;
"ROC" or "Taiwan"	means Taiwan, the Republic of China;
"ROC Securities Exchanges"	means GreTai Securities Market (including the Emerging Stock Market) and the Taiwan Stock Exchange of the ROC;
"Seal"	means the common seal of the Company and includes every duplicate seal;
"Secretary"	includes an Assistant Secretary and any person appointed to perform the duties of Secretary of the Company;
"Share"	means a share in the capital of the Company. All references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression "Share" shall include a fraction of a Share;
"Solicitor"	means any Member, a trust enterprise or a securities agent mandated by Member(s), who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting, pursuant to the Applicable Public Company Rules;
"Special Resolution"	has the same meaning as in the Statute and includes a resolution approved in writing as described therein;
"Special Resolution for Mergers or Consolidations"	means a resolution of the Company passed in accordance with section 233 (6) of the Statute for the purpose of approving and/or authorizing a plan of merger or consolidation, and being a resolution passed as a Special Resolution;

“Spin-off”	refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;
“Statute”	means the Companies Act of the Cayman Islands (as amended) and every statutory modification or re-enactment thereof for the time being in force;
“Subsidiary”	means, with respect to any company, (1) the entity, one half or more of whose total number of the issued voting shares or the total amount of the capital stock are directly or indirectly held by such company; (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (3) the entity, one half or more of whose executive shareholders or board directors are concurrently acting as the executive shareholders or board directors of such company; and (4) the entity, one half or more of whose total number of issued voting shares or the total amount of the capital stock are held by the same shareholder(s) of such company;
“Supermajority Resolution”	means a resolution adopted by a majority vote cast by the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at a general meeting attended by Members who represent two-thirds or more of the total issued shares of the Company or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding shares of the Company, but more than one half of the total issued shares of the Company, means instead, a resolution adopted at such general meeting by two-thirds or more of the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at such general meeting;
“Supervisor”	means a supervisor of the Company, elected pursuant to these Articles;
“Surviving Company”	means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Statute;

“Taiwan Clearing House”	means the Taiwan Clearing House established by the Taiwan Payments Clearing System Development Foundation to process check clearing and settlement services;
“written” and “in writing”	include all modes of representing or reproducing words in visible form;
“Audit Committee”	A committee of the Board of Directors, composed solely of Independent Directors of the Company;
Acquisition	The company acquires shares, business or assets of another company in exchange for shares, cash or other assets under Applicable Public Company Rules; and
Share exchange	The company transfers all its issued shares to another company in exchange for shares, cash or other assets in that company as the consideration for shareholders of the transferring company.

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

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

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

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

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

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

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

2. The business of the Company may be commenced as soon after incorporation as the Board of Directors shall see fit, notwithstanding that part only of the Shares may have been allotted.

3. The Board of Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registration.

CERTIFICATES FOR SHARES

4. Certificates representing Shares of the Company shall be in such form as shall be determined by the Board of Directors. Such certificates may be under Seal. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. The name and address of the person to whom the Shares represented thereby are issued, with the number of Shares and date of issue, shall be entered in the register of Members of the Company. All certificates surrendered to the Company for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of Shares shall have been surrendered and cancelled. The Board of Directors may authorise certificates to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process. In addition, the Board of Directors may also issue shares in Book-Entry Form without any tangible certificate of shares in accordance with these Articles.

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

ISSUE OF SHARES

6. (a) Subject to the provisions, if any, in that behalf in the Memorandum or Articles and to any resolution of Members of the Company in general meeting and without prejudice to any special rights previously conferred on the holders of existing Shares, the Board of Directors may allot, issue, grant options over or otherwise dispose of Shares of the Company (including fractions of a Share) with or without preferred, deferred or other special rights or restrictions, whether in regard to dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, provided that no Share shall be issued at a discount except in accordance with the Statute, and PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in these Articles, the Company shall be precluded from issuing bearer Shares, warrants, coupons or certificates. The Shares issued by the Company may be in physical form or in Book-Entry Form. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.

   (b) Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may allot and issue new Shares to the employees of the Company and/or its Subsidiaries as approved by the Members by way of a Supermajority Resolution, such Shares being subject to restrictions shall also be adopted by Supermajority Resolution thereby, and the number of the Shares to be issued, the issuance price, and the terms and conditions of such issuance shall comply with the Applicable Public Company Rules.

7. Where the Company increases its issued Share capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the FSC or other Taiwan authorities, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail. The Company may also reserve certain percentage of the total amount of such newly issued Shares for subscription by its employees.

8. (a) Unless otherwise resolved by the Members in a general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new Shares for cash consideration, the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion in the immediately preceding Article) issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of such remaining newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase such newly-issued Shares. In the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such Shares into a public offering tranche or offer any unsubscribed new Shares to a specific person or persons in accordance with the Applicable Public Company Rules.

(b) The pre-emptive right of the Members under Article 8 (a) shall not apply if new Shares are issued in connection with:

(i) a Merger or Consolidation with another company, or pursuant to any Spin-off or reorganization of the Company;

(ii) fulfilling the Company's obligations under warrants and/or options issued by the Company, including those issued in accordance with the employee incentive programs under Article 10 (a);

(iii) fulfilling the Company's obligations under convertible bonds or corporate bonds issued by the Company which are convertible into Shares or which entitle its holders to acquire Shares;

(iv) Shares issued pursuant to a statutory private placement in accordance with Applicable Public Company Rules; and

(v) new fully-paid Shares issued to the Members as bonus shares issued pursuant to Article 105, and/or as effecting any capitalisation of any other amount pursuant to Article 106.

(c) Where subscriber delays payment for shares, the Company shall fix a period of not less than one month and call upon each subscriber to pay up, declaring that in case of default of payment within the stipulated period their right shall be forfeited. The subscribers who fail to pay accordingly shall forfeit their rights and the shares subscribed to by them shall be otherwise sold. And the Company may claim compensation for loss or damage against such defaulting subscribers.

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

10. The Company may, upon approval by the Board, adopt one or more incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the

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

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

TRANSFER OF SHARES

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

13. The registration of transfers may be suspended when the Register of Members is closed in accordance with Article 23.

14. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transfer of Shares of the Company may be effected through the book entry system of the Taiwan Depository & Clearing Corporation.

REDEMPTION, PURCHASE, SURRENDER AND TREASURY SHARES

15. (a) Subject to the provisions of the Statute and the Memorandum, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the Shares, may by Special Resolution determine.

(b) Subject to the provisions of the Statute and the Memorandum, the Company may purchase its own Shares (including fractions of a Share), including any redeemable Shares, provided that the manner and terms of purchase have first been authorised by the Company in general meeting by an Ordinary Resolution and may make payment therefor in any manner authorised by the Statute, including out of capital. Notwithstanding the foregoing and subject to the provisions of the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may purchase its Shares listed and traded on such ROC Securities Exchange in accordance with the Applicable Public Company Rules if such purchase is authorised by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board except that the quorum necessary for a Board meeting considering such on-market repurchases shall be more than two-thirds of the total number of Directors, and the Board shall report the execution of such repurchase to the Members at the next general meeting.

(c) No Share may be redeemed or purchased unless it is fully paid-up.

(d) The Company may accept the surrender for no consideration of any fully paid Share (including a redeemable Share) unless, as a result of the surrender, there would no longer be any issued Shares of the Company other than shares held as treasury shares.

(e) The Company is authorised to hold treasury Shares in accordance with the Statute.

(f) The Board may designate as treasury shares any of the Shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Statute.

(g) Shares held by the Company as treasury shares shall continue to be classified as treasury shares until such Shares are either cancelled or transferred in accordance with the Statute or these Articles.

15A. (a) So long as the Shares are listed on any ROC Securities Exchange, the Company's transfer of any treasury share designated in accordance with Article 15 (e) to any employee of the Company and/or its Subsidiaries for less than the average actual purchase or redemption price, shall be authorised by the Members at the most recent general meeting by ways of a Special Resolution. A summary of the following matters relating to the Company's transfer of Shares designated as treasury shares to employees of the Company and/or its Subsidiaries must be specified in the notice of the general meeting where such authorisation is sought:

(i) the proposed transfer price, the discount rate, the bases of calculations and the reasonableness thereof;

(ii) the number of treasury shares to be transferred, and the purpose and the reasonableness of the proposed transfer;

(iii) qualifications of the employees, and the number of treasury shares they may purchase; and

(iv) impacts on shareholders' equity, such as additional expenses incurred, reduction of the Company's earnings per share, and the financial burdens on the Company resulting from transferring treasury shares to employees at less than the average actual purchase or redemption price.

(b) So long as the Shares are listed on any ROC Securities Exchange, the aggregate number of treasury shares transferred to employees in accordance with this Article 15A (a) may not exceed five (5) per cent of the total issued shares of the Company, and the aggregate number of shares to any single employee may not exceed 0.5 per cent of the total issued shares of the Company, subject to the Applicable Public Company Rules (including

Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies promulgated by FSC).

(c) So long as the Shares are listed on any ROC Securities Exchange, when the Company transfers its treasury shares designated in accordance with Article 15 (e) or Article 15 (f) to any employee of the Company and/or its Subsidiaries, the Company may impose such restrictions on the transfer that such employee shall not subsequently transfer his/her Shares so obtained from the Company for a period of no more than two (2) years.

VARIATION OF RIGHTS OF SHARES

16. If at any time the Share capital of the Company is divided into different Classes of Shares, the rights attached to any Class (unless otherwise provided by the terms of issue of the Shares of that Class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of that Class. The provisions of these Articles relating to general meetings shall apply to every such general meeting of the holders of one Class of Shares.

17. The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be varied by the creation, allotment or issue of further Shares ranking pari passu therewith or subsequent to them, the redemption or purchase of Shares of any Class by the Company.

TRANSMISSION OF SHARES

18. In case of the death of a Member, his/her shares shall be handled in accordance with applicable inheritance laws, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any Shares which had been held by him solely or jointly with other persons.

19. (a) Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Board of Directors and subject as hereinafter provided, elect either to be registered himself as holder of the Share or to make such transfer of the Share to such other person nominated by him as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Board of Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by that Member before his death or bankruptcy as the case may be.

(b) If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send the Company a notice in writing signed by him stating that he so elects.

20. A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Member in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Board of Directors may at any time give notice requiring any such person to elect either to be registered himself

or to transfer the Share and if the notice is not complied with within ninety days the Board of Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.

21. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transmission of Shares of the Company may be effected through the book-entry system of the Taiwan Depository & Clearing Corporation and pursuant to the Applicable Public Company Rules.

ALTERATION OF CAPITAL & CHANGE OF LOCATION OF REGISTERED OFFICE

22. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum and may, without restricting the generality of the foregoing:

(i) increase the share capital by such sum to be divided into shares of such amount or without nominal or par value as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine.

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

(iii) by subdivision of its existing shares or any of them divide the whole or any part of its share capital into shares of smaller amount than is fixed by the Memorandum;

(iv) cancel any shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person.

PROVIDED THAT notwithstanding the foregoing, for so long as the Shares are listed on any ROC Securities Exchange, the currency of denomination of the share capital of the Company shall be New Taiwan Dollar (NTD) and the par value of each Share shall be NTD10.

(b) Subject to the provisions of the Statute, the Company may by resolution of the Board of Directors change the location of its registered office.

(c) The Company may from time to time, by Special Resolution and subject to compliance with the provisions of the Statute, reduce its share capital or capital redemption reserve in any manner permitted by law

CLOSING REGISTER OF MEMBER OR FIXING RECORD DATE

23. For purpose of determining Members entitled to notice of or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any dividend, or in order to make a determination of Members for any other proper purpose, the Board of Directors of the Company shall provide that the Register of Members shall be closed for transfers for a certain period in accordance with Applicable Public Company Rules.

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

GENERAL MEETING

25. An annual general meeting shall be held within six months following the end of each fiscal year and shall specify the meeting as such in the notices calling it. Unless otherwise provided in these Articles, any general meeting shall be convened by the Board of Directors.

    The general meeting may be held by video conference or live streaming platform. The relevant operating procedures shall be handled and followed in accordance with the laws and regulations announced by ROC Securities Exchange authority. Members who participate in the general meeting through video or live streaming platform are deemed to be present in person.

26. The general meetings shall be held at such time and place as the Board of Directors shall determine provided that unless otherwise provided by the Statute, the general meetings shall be held physically in Taiwan. If the Board resolves to hold a general meeting outside of Taiwan, the Company shall apply for the approval of the applicable ROC Securities Exchange thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside of Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting, including without limitation, the handling of the voting of proxies submitted by Members.

27. General meetings other than annual general meetings shall be called extraordinary general meetings. The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary.

28. The Board shall, on a Members requisition, forthwith proceed to convene an extraordinary general meeting of the Company. For the purpose of this Article, a “Members requisition” is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the issued Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.

29. The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.

30. If the Board of Directors does not within 15 days from the date of deposit of the requisition dispatch the notice of holding an extraordinary general meeting to convene a general meeting, the requisitionists may themselves convene a general meeting. A general meeting convened as aforesaid by requisitionists shall be convened in the same manner as nearly as possible as that in which general meetings are to be convened by the Board of Directors.

30-1 Shareholders continuously holding 50% or more of the total number of outstanding shares of a company for a period of three months or a longer time may convene a special shareholders' meeting. The calculation of the holding period and holding number of shares shall be based on the holding at the time of share transfer suspension date.

31. (a) Subject to the Statute and without prejudice to other provisions of these Articles as regards the matters to be dealt with by Special Resolution, the Company may from time to time by Special Resolution:

(i)change its name;

(ii)alter or add to these Articles;

(iii) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; or

(b) The Company may, by a Special Resolution for Mergers or Consolidation, effect a Merger or a Consolidation of the Company in accordance with the Statute. In case the Company participates in the merger/consolidation and its trading of Shares on OTC is terminated thereafter while the surviving or newly incorporated company is not a listed or OTC company, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued shares of the Company.

32. Subject to the Statute and these Articles, the Company may from time to time by Supermajority Resolution:

(a) effect any capitalization of distributable reserve in accordance with Article 106 hereof.

(b) effect any Spin-off of the Company;

(c) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;

(d) transfer its business or assets, in whole or in any essential part; or

(e) acquire or assume the whole business or assets of another person, which will have a material effect on the Company's business operation.

(f) issue securities, including options, warrants and convertible bonds, pursuant to a statutory private placement to qualified investors in Taiwan in accordance with Applicable Public Company Rules.

(g) Share exchange

33. Subject to the Statute, with regard to the dissolution procedures of the Company, the Company shall pass:

(a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or

(b) a Special Resolution, if the Company resolves that it be wound up voluntarily other than the reason stated in Article 33 (a) above.

NOTICE OF GENERAL MEETINGS

34. At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting. At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.

35. A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in these Articles, be deemed to have been properly called if it is so agreed by all the Members entitled to attend an annual general meeting or an extraordinary general meeting (as the case may be).

36. The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate the proceedings of that meeting.

37. The Company shall send materials as required by the Applicable Public Company Rules (including written ballots if the Members may exercise their votes by means of written ballots at general meetings) relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 34 hereof, and shall transmit the same via the Market Observation Post System. The Board of Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules at least twenty-one (21) days prior to the date of the annual general meeting, and at least fifteen (15) days prior to the date of an extraordinary general meeting. If the Company's paid-in capital at the end of the most recent fiscal year is NT$10 billion or more, or if the Company holds a general meeting with which Members with foreign and Chinese capital who won(s) in total more than 30% of shares, the materials shall be transmitted at least thirty (30) days prior to the general meeting.

38. The following matters shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion. The major content may be placed in the web-side designated by the securities of authority or the Company :

(a) election or discharge of Directors and/or Supervisors,

(b) alteration of the Memorandum and these Articles, and

(c) (i) dissolution, Merger, Consolidation or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which will have a material effect on the business operation of the Company, and

(d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business,

(e) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,

(f) proportionate distribution based on the respective shareholding of each Member from the legal reserve (as provided by Articles 101 and 102 herein) and the capital surplus reserve of the Company which arises out of (i) the share premium, (ii) gains derived from the Company's acceptance of donated assets, and

(g) the private placement of any equity-type securities issued by the Company,

(h) capital reduction,

(i) apply for an approval of ceasing its status as a public company

39. The Board shall keep the Memorandum, these Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review, transcribe, make copies of the aforementioned documents. The Company shall also make its shareholder service agent (if any) to provide with the access.

39-1 The Board or other authorized conveners of general meetings may require a company or its shareholder service agent to provide with the roster of shareholders.

40. The Company shall make all statements and records prepared by the Board and the report prepared by the Supervisors available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules. Members may inspect and review the aforementioned documents from time to time and may be accompanied by their advisors, attorneys, or certified public accountants for the purpose of such inspection and review.

PROCEEDINGS AT GENERAL MEETINGS

41. No business shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Unless otherwise provided for in these Articles, Members present in person or by proxy, representing more than one-half of the total issued Shares, shall constitute a quorum for any general meeting.

42. The Board shall table business reports, financial statements and proposals for distribution of profits or losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members as required by the Applicable Public Company Rules. After ratification by the Members at the general meeting, the copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or loss, shall be distributed to each Member and/or publicly announced by the Board for and on behalf of the Company in accordance with the Applicable Public Company Rules.

43. A resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands.

44. Nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with improper convention of any general meeting or improper passage of any resolution. The Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.

45. Unless otherwise expressly required by the Statute, the Memorandum or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.

46. A resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held. HOWEVER, so long as the Shares are listed in any ROC Securities Exchange, the rule in this Article 46 regarding written resolutions signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall NOT apply.

47. Member(s) holding 1% or more of the total number of issued Shares immediately prior to the relevant book close period, during which the Company closes its Register of Members, may propose to the Company a proposal for discussion at an annual general meeting in writing or by way of electronic transmission. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of issued Shares, (b) where the matter of such proposal may not be resolved by a general meeting, or (c) the proposing Member has proposed more than one proposal.

48. The Chairman, if any, of the Board of Directors shall preside as Chairman at every general meeting of the Company, or if there is no such Chairman, or if he shall not be present within fifteen minutes after the time appointed for the holding of the meeting, or is unwilling to act, the Directors present shall elect one of their number to be Chairman of the general meeting. If at any general meeting no Director is willing to act as Chairman or if no Director is present within fifteen minutes after the time appointed for holding the meeting, the Members present shall choose one of their number to be Chairman of the general meeting.

49. (a) Unless otherwise expressly provided herein, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the Chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the Chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with these Articles.

(b) The Chairman may, with the consent of any general meeting duly constituted hereunder, and shall if so directed by the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a general meeting is adjourned for 5 days or more after the adjournment, notice of the adjourned meeting shall be given as in the case of an original meeting; save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned general meeting.

VOTES OF MEMBERS

50. (a) Subject to the Statute and any rights or restrictions for the time being attached to any Class or Classes of Shares, every Member who is present at a general meeting, either in person or by proxy, shall have one vote for every Share of which he or the person represented by proxy is the holder.

(b) So long as the Shares are listed on any ROC Securities Exchange, if a Member holding more than one share attempts to separately exercise his votes in favour of or against the relevant resolution, such Member must do so in accordance with the Applicable Public Company Rules.

51. Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.

52. So long as the Shares are listed on any ROC Securities Exchange, the Board may determine that Members may exercise their voting power at a general meeting either by means of a written ballot or by means of electronic transmission in accordance with the Applicable Public Company Rules; provided, however, that so long as the Shares are listed on any ROC Securities Exchange, if a general meeting is to be held outside of Taiwan or if FSC otherwise require, the Company shall provide the Members with a method for exercising their voting power by means of a written ballot and/or electronic transmission in accordance with Applicable Public Company Rules. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or by way of electronic transmission. A Member who exercises his/her/its voting power at a general meeting by means of a written ballot or of electronic transmission shall be deemed present in person at such general meeting, but any Member voting in such manner shall not be entitled to notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting. For the purposes of clarification, such Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting.

53. In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a written ballot or by means of electronic transmission pursuant to Article 52 hereof later intends to attend general meetings in person, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its previous declaration of intention in the same manner previously used in exercising his/her/its voting power. Votes by means of written ballot or electronic transmission shall be valid if the relevant Member fails to revoke the declaration of intention before the prescribed time.

54. In the case of joint holders of Shares, such joint holders shall appoint a representative among them to exercise the votes of their Shares and shall notify the Company such appointment. If no such representative is appointed by such joint holders of record, then the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.

55. (a) No Member shall be entitled to vote at any general meeting unless he is registered as a Member of the Company on the record date for such general meeting. A Member of unsound mind, or in respect of whom an order has been made by any count having jurisdiction in lunacy, may vote by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee receiver, curator bonis or other persons may vote by proxy

(b) Subject to the Statutes, so long as the Shares are listed in any ROC Securities Exchange, when a Director or Supervisor pledges more than one-half of the Shares he/she/it held at the moment when he/she/it was elected as a Director, such Director may not exercise the votes with respect to the Shares pledged exceeding the one-half threshold, and the votes of the Shares pledged by such Director exceeding the one-half threshold shall not be counted in the total number of votes of Members present at the meeting and such Shares may not be counted in determining the quorum of the general meeting.

SHARES WHICH MAY NOT BE ENTITLED TO VOTE

56. The Shares in the Company as set out below shall not be voted at any general meeting and shall not be counted in determining the total number of issued Shares at any given time:

(a) Shares in the Company that are owned by the Company;

(b) Shares in the Company that are owned by its Subsidiary, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company; and

(c) Shares in the Company that are owned by a company, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company, its Subsidiaries and the holding companies to which the Company is a Subsidiary.

57. A Member who has a personal interest in any motion discussed at a general meeting, and such interest is in conflict with and may harm the interests of the Company, shall abstain from voting such Member's Shares in regard to such motion but such Shares may be counted in determining the number of Shares of the Members present at the such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

DISSENTING MEMBERS' APPRAISAL RIGHT

58. In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her/its objection at the meeting, may request the Company to buy back all of his/her/its Shares at the then prevailing fair price:

(a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other person or the regular joint operation of the Company with others;

(b) The Company transfers the whole or a material part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or

(c) The Company accepts the transfer of the whole business or assets of another person, which will have a material effect on the Company's business operations.

59. In the event any part of the Company's business is spun off or involved in any Merger or Consolidation, Acquisition or Share exchange with any other company, the Member, who has forfeited his/her/its right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his/her/its Shares at the then prevailing fair price.

59-1 (a) The shareholder filing a request under the article 58 and article 59 shall make it in writing within 20 days since the resolution of the general meeting was made and specify the price for buying back. If the Company and shareholder reach an agreement about the price of buying back, the Company shall pay for the shares within 90 days since the resolution of the general meeting was made. In case no agreement is reached, the Company shall pay the fair price it has recognized to the dissenting shareholder who asks for a higher price within 90 days since the resolution of the general meeting was made. If the Company did not pay, the Company shall be considered to be agreeable to the price requested by the shareholder as provided above.

(b) The shareholder who vote against or abstain from voting at the shareholders' meeting may filing a request under the article 59 and no agreement is reached within 60 days since the resolution of the general meeting was made, the Company shall apply to the Taiwan Taipei District Court for a ruling on the fair price against all the dissenting shareholders as the opposing party within 30 days after that duration.

(c) The number of shares relinquished in the preceding paragraph shall not be counted in the number of voting rights of shareholders present.

PROXIES

60. The instrument appointing a proxy shall be in writing and shall be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation under the hand of an officer or attorney duly authorised in that behalf. A Member shall serve such instrument of proxy to the Company no later than five (5) days prior to the date of the general meeting. In case two or more instruments of proxy are received from one Member, the first one received by the Company shall prevail; unless such Member explicitly revoke the previous instrument of proxy in the subsequent instrument of proxy. A proxy need not be a Member of the Company. The instrument appointing a proxy shall be deposited at the Registered Office, at the securities agent in the ROC mandated by the Company, or at such other place, in a timely fashion as is specified for that purpose in the notice convening the meeting.

60A. (a) Subject to the Applicable Public Company Rules, except for trust enterprises organized under the laws of the ROC or a shareholders' service agent (as the term is defined under the Applicable Public Company Rules) recognized by the FSC, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to vote as represented by such proxy shall be no more than 3% of the total outstanding voting shares immediately prior to the relevant date of closure of the Register of Members for purposes of determining Members entitled to vote at the general meeting; any vote in respect of the portion in excess of such 3% threshold shall not be counted.

(b) The instrument of proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (i) instructions on how to complete the form, (ii) the matters to be voted upon by the proxy, and (iii) basic identification information relating to the relevant Member appointing the proxy, his/her/its proxy and the Solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy form shall be distributed on the same day by mail or via electronic transmission to all Members.

(c) In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a proxy instrument intends to attend general meetings in person or to exercise his/her/its voting power by means of written ballots or electronic transmissions, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its instrument of proxy. Votes by proxy shall be valid if the relevant Member fails to revoke the instrument of proxy before the time prescribed by the Applicable Public Company Rules.

SOLICITATION OF PROXIES

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

DIRECTORS

62. (a) There shall be a Board of Directors consisting of not less than five (5) persons, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re election. The Company may from time to time by Special Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including without limitation, Applicable Public Company Rules) are met. The first Directors of the Company shall be determined in writing by, or appointed by a resolution of, the subscribers of the Memorandum or a majority of them.

(b) If the Members meeting resolves prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the "Re-Election"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re Election.

63. Unless otherwise approved by one of the ROC Securities Exchanges in which the Company's Shares are traded, no more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Director.

64. In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 63 hereof, the non qualifying Director(s) who was elected with fewer number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 63 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements in Article 63 shall automatically be vacated from his/her/its position of Director.

65. Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of the same shall have accounting or financial expertise.

66. Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be governed by the Applicable Public Company Rules.

67. The Board of Directors is authorised to determine the remuneration (including the bonuses) paid to the Directors (including Independent Directors), upon the recommendation by the Remuneration Committee so long as the Shares are listed on any ROC Securities Exchange, taking into account the extent and value of the services provided for the management of the Company and the industry-wide compensation levels and practices.

68. (a) A Director (other than an Independent Director) may hold any other office or place of profit under the Company (other than the office of Supervisor) in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board of Directors may determine.

(b) However, if a Director (including an Independent Director) holds any office or place or profit outside the Company, such Director is required to disclose and explain his appointment to such other office or place of profit, and the nature and extent of his interests to the Members at a general meeting, and is required to obtain approval from the Members by a Supermajority Resolution at the general meeting.

69. (a) When a government agency or a corporation is a Member, and such government agency or corporation has been elected as a Director or a Supervisor, such government agency or corporation shall designate an individual as its duly authorised representative to exercise the powers and duties of a Director or a Supervisor. Such representative may be replaced at any time and from time to time by the said government agency or corporation at its sole discretion.

(b) Notwithstanding anything to the contrary, where a government agency or a corporation is also a Member, such government agency or corporation (an "Appointor") is entitled to nominate one (1) or more individual representatives to be elected as Directors or Supervisors (for the purpose of these Articles, "Appointee Directors/Supervisors") in accordance with Article 70, provided that the same government agency or corporation may not appoint Appointee Directors and Appointee Supervisors at the same time.

(c) The Appointor may, by prior written notice to the Company, remove the Appointee Directors/Supervisors nominated by it and appoint another individual as an Appointee Director/Supervisor for the remaining term of office. This Article 69(c) will not apply if the Appointee Director is removed by a Supermajority Resolution pursuant to Article 74.

(d) Subject to the Applicable Public Company Rules, a shareholding qualification for each of the Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.

69-1 (a) So long as the Shares are listed on any ROC Securities Exchange, if, during the term of office, a Director or Supervisor transfers his shareholding such that he holds less than one half of the Shares he held as at the date of his appointment according to the Register of Members, the Director or Supervisor shall, ipso facto, be automatically discharged from office.

(b) So long as the Shares are listed on any ROC Securities Exchange, a Director or Supervisor's appointment shall not become effective in the following circumstances:

(i) if such Director or Supervisor transfers his Shares such that he holds less than one half of the Shares he held as at the date on which his appointment is approved according to the Register of Members, but prior to the commencement of the term of his appointment becoming effective, if applicable; or

(ii) if such Director or Supervisor transfers his Shares such that he holds less than one half of the Shares he held as at the date on which his appointment is approved according to the Register of Members during the Transfer Prohibition Period.

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

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

ELECTION AND REMOVAL OF DIRECTORS

70. Subject to Article 69 (c), the Company may by a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 71 below. Members present in person or by proxy, representing more than one-half of the total issued Shares shall constitute a quorum for any general meeting to elect one or more Directors.

70.1 The election of Directors and Independent Directors shall adopt candidate nomination mechanism. The list of Candidates of Directors shall be submitted by the current Board upon examination after accepting nomination and such list shall be distributed to the Members at or prior to any general meeting convened for the purposes of electing Directors.

71. Subject to Article 69 (c), Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the

number of Directors to be elected ("Special Ballot Votes"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. The top candidates in the number equal to the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected.

72. The list of Candidates of Independent Directors shall be nominated by the current Board of Directors and such list shall be distributed to the Members at or prior to any general meeting convened for the purposes of electing Directors, PROVIDED that the first list of Candidates of Independent Directors shall be nominated by the Directors or the sole Director of the Company prior to the adoption of these Amended and Restated Articles at any general meeting convened for the purposes of adopting these Articles and of electing Directors pursuant to these Articles, and such list shall be distributed to the Members at or prior to any such general meeting. Subject to the Statute, the Memorandum and these Articles, the Company may also adopt a candidate nomination mechanism which is in compliance with the Applicable Public Company Rules by an Ordinary Resolution passed at any general meeting. If the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall convene an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.

73. If the number of Directors is less than five (5) persons due to the vacancy of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the Board of Directors of the Company equals to one third of the total number of Directors elected, the Board of Directors shall convene, within sixty days, a general meeting of Members to elect succeeding Directors to fill in the vacancies.

74. The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another in his stead. For the avoidance of doubt, the provisions of this Article 74 also applies to a Director who is an Appointee Director.

75. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damages to the Company or in serious violation of applicable laws, regulations, and/or these Articles, but not been removed by a resolution of a general meeting, the Member(s) holding 3% or more of the total number of issued Shares of the Company may, within 30 days after that general meeting, institute a lawsuit in a court with competent jurisdiction for a judgment to remove such Director. The Taipei District Court, ROC, may be the court of the first instance for this matter.

DIRECTOR'S PROXY

76. If a Director is unable to attend a meeting of the Board of Directors because of absence, illness or otherwise, such Director may appoint another Director to attend that meeting on his/her behalf. The appointing Director shall, in each instance, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at that meeting. A Director may only accept the appointment to act as the proxy of one other Director.

77. A Director residing in a foreign country other than ROC may appoint in writing a Member residing in ROC as his/her proxy to attend the meetings of the Board of Directors on a regular basis, provided that the relevant Taiwan authority is notified of and approves such appointment of the proxy (or the change thereof).

POWERS AND DUTIES OF DIRECTORS

78. (a) Subject to the Statute, Applicable Public Company Rules, and these Articles, the Board of Directors shall manage and conduct the business of the Company by passing resolutions at meetings of the Board of Directors. The Board of Directors (or a sole Director if only one is appointed) who may pay all expenses incurred in promoting, registering and setting up the Company, and may exercise all such powers of the Company as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting.

(b) Subject to the Cayman Islands law, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law, such Director shall be held liable for any damages therefrom. Subject to Cayman Islands laws, the Members may by way of an Ordinary Resolution request a Director to disgorge the gains from his breach of the duty of loyalty and the duty to exercise fiduciary cares.

(c) If a Director, during his conduct of the business of the Company, caused damages to other third parties by violating applicable laws, such Director shall be jointly liable to such damaged third parties.

79. The Board of Directors may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board of Directors, to be the attorney or attorneys of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board of Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Board of Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him.

80. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Board of Directors shall from time to time by resolution determine.

81. The Board of Directors shall cause minutes to be made in books provided for the purpose:

(a) of all appointments of officers made by the Board of Directors;

(b) of the names of the Directors (including those represented thereat by proxy) present at each meeting of the Board of Directors and of any committee of the Board of Directors;

(c) of all resolutions and proceedings at all meetings of the Company and of the Board of Directors and of committees of the Board of Directors.

82. The Board of Directors on behalf of the Company may pay a gratuity or pension or allowance on retirement to any Director who has held any other salaried office or place of profit with the Company or to his widow or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.

83. The Board of Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

MANAGEMENT

84. (a) The Board of Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following paragraphs shall be without prejudice to the general powers conferred by this paragraph.

(b) The Board of Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any persons to be members of such committees or local boards or any managers or agents and may fix their remuneration.

(c) The Board of Directors from time to time and at any time may delegate to any such committee, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the Board of Directors and may authorise the members for the time being of any such local board, or any of them to fill up any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Board of Directors may think fit and the Board of Directors may at any time remove any person so appointed and may annul or vary any such delegation, but no person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.

(d) Any such delegates as aforesaid may be authorised by the Board of Directors to sub delegate all or any of the powers, authorities, and discretions for the time being vested in them.

PROCEEDINGS OF DIRECTORS

85. Except as otherwise provided by these Articles, the Board of Directors shall meet together for the despatch of business, convening, adjourning and otherwise regulating their meetings as they think fit. Any resolution put to the vote at any meeting shall be decided by a majority of votes of the Board of Directors present at a meeting at which there is a quorum. In case of an equality of votes, the resolution shall fail.

86. (a) All meetings of the Board of Directors shall be summoned by the Chairman of the Board of Directors, at the time and the location designated by the Chairman of the Board of

Directors, except that the first meeting of the Board of Directors of each term of office shall be summoned by the Director who received the most votes in the election of Directors within 15 days after the election is completed.

(b) A meeting of the Board of Directors shall be summoned by at least seven days notice in writing to all Directors and Supervisors, and the notice shall set forth the general nature of the business to be considered, or may be summoned from time to time if there is any emergency, provided that notice may be waived by all the Directors either at, before or after the meeting is held and PROVIDED FURTHER if notice is given in person, by cable, telex or telecopy the same shall be deemed to have been given on the day it is delivered to the Board of Directors or transmitting organisation as the case may be.

87. (a) A Director shall attend meetings of the Board of Directors by person or by proxy in accordance with these Articles.

(b) Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Board of Directors shall be more than one-half of the number of the Directors, PROVIDED ALWAYS that if there shall at any time be only a sole Director the quorum shall be one. For the purposes of this Article, proxy appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.

(c) When the following resolutions put to the vote at any meeting of the Board of Directors, the quorum required shall be more than two-thirds of the number of Directors: (i) matters described in Article 38 (c) herein; (ii) any issuance, allotment, or placement of new Shares; (iii) any issuance of debenture, bonds, or any other type of debt securities; (iv) any plan of declaration of dividends and/or bonus; and (v) election and removal of the Chairman of the Board of Directors described in Article 89 herein.

88. The Board of Directors may act notwithstanding any vacancy in its number.

89. The Board of Directors shall elect a Chairman of the Board of Directors and determine the period for which he is to hold office. The Chairman of the Board of Directors shall be elected by and among the Directors by a majority vote at a meeting in which a quorum provided in Article 87(c) (v) is present; but if no such Chairman is elected, or if at any meeting the Chairman is not present, the Directors present may choose one of their number to be Chairman of the meeting. The Chairman of the Board of Directors may be removed by a majority vote of more than two-thirds of the attending Directors at a meeting of the Board of Directors in which a quorum provided in Article 87 (c) (v) is present, PROVIDED that the Chairman being so removed by the Board of Directors shall remain as a Director of the Company.

90. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law. A Director who has a personal interest in the matter under discussion at a meeting of the Board of Directors, which conflicts with and may harm the interests of the Company, shall neither vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at that meeting of the Board.

90-1 Where the spouse, a blood relative within the second degree of kinship of the Director, or any company which has a controlling or subordinate relation with a Director has interests in the matters under discussion in the Board meeting, such Director shall be deemed to have a personal interest in the matter, and shall apply mutatis mutandis to Article 90.

90-2 In the Merger, Consolidation, Acquisition or Share exchange by the Company, a director who has a personal interest in the transaction of Merger, Consolidation, Acquisition or Share exchange shall explain to the Board meeting and the general meeting the essential contents of such personal interest and the cause of approval or dissent to the resolution of Merger, Consolidation, Acquisition or Share exchange. The company shall also state the important contents of the directors' interests and the reasons for or against the merger resolution in the reasons for convening the shareholders' meeting, which may be located on the website designated by the securities authority of the Republic of China or the company, and its website shall be stated in the notice.

91. The Board of Directors may delegate any of their powers to committees consisting of such member or members of the Board of Directors as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Board of Directors.

92. A committee may meet and adjourn as it thinks proper. Any resolution put to the vote at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the resolution shall fail.

93. All acts done by any meeting of the Board of Directors or of a committee of Board of Directors shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and qualified to be a Director as the case may be.

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

REMUNERATION COMMITTEE

94-1 The Board shall establish a Remuneration Committee in accordance with the Applicable Public Company Rules, including the Regulations Governing Establishment and Operation of Remuneration Committees of Companies Listed in Taiwan Stock Exchange and the GreTai Securities Market. Subject to the Statute and the Applicable Public Company Rules, the Board shall adopt regulations governing the operation of the Remuneration Committee, and such regulations shall at least specify the following: (a) the composition, the number and the term of the Remuneration Committee members; (b) duties and functions of the Remuneration Committee; (c) regulations governing the meetings of the Remuneration Committee; and (d) resources which the Company shall provide when the Remuneration Committee exercises its duties and functions.

AUDIT COMMITTEE

94-2 (a) The Company shall establish an Audit Committee. The Supervisor will be cancelled. Section 109 to 117 in this Article governing the Supervisor's duties and functions shall apply mutatis mutandis to the Audit Committee or the Independent Director.

(b) The Audit Committee shall be Composed of the entire number of Independent Directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

(c) Regulations governing the numbers, term of office, duties and functions, the regulations governing the proceedings of meetings of the Audit Committee, and resources to be provided by the Company when the audit committee exercises its powers shall be prescribed separately by Audit Committee organic regulations.

(d) Subject to the condition that the board of directors does not or is unable to convene a meeting of shareholders, the Independent Director of the Audit Committee may, for the benefit of the Company, call a meeting of shareholders when it is deemed necessary.

94-3 (a) Before any resolution of Merger, Consolidation, Acquisition or Share exchange by the Board of Directors, the audit committee shall review the fairness and reasonableness of the plan and transaction of the Merger, Consolidation, Acquisition or Share exchange, and then to report the review results to the Board of Directors and general meeting. However, if the resolution by the general meeting is not required by Cayman Islands law, such review results may not be reported to the general meeting.

(b) When the audit committee reviews matters, it shall seek opinions from an independent expert on the justification of the share exchange ratio or distribution of cash or other assets.

(c) The review results of audit committees and opinions from independent experts shall be delivered to the each shareholder together with the notice of the general meeting for the Merger, Consolidation, Acquisition or Share exchange. However, if the Merger, Consolidation, Acquisition or Share exchange adopted by the Board of Directors is excluded from a resolution by the general meeting under Cayman Islands Law, the Board of Directors shall submit reports for matters of the Merger, Consolidation, Acquisition or Share exchange at the next closest general meeting.

(d) The Company shall send the documents of the Merger, Consolidation, Acquisition or Share exchange to shareholders ; if the Company announced the same content as in those documents on a website designated by the competent securities authority and those documents are prepared in the Company and at the venue of the general meeting by the Company, those documents shall be deemed as having been sent to shareholders.

94-4 Member(s) holding 1% or more of the total number of issued Shares of the Company for more than 6 month may request in writing the Audit Committee to initiate, on behalf of the Company, an action against a Director of the Company. In case the Audit Committee fail to initiate such action within 30 days after having received the aforementioned request, then subject to Cayman Islands law, the Members filing that request in accordance with this Article, may initiate the action on behalf the Company in any court with competent jurisdiction, and the Taipei District Court, ROC may be the court of the first instance for this action.

DUTY OF THE BOARD TO ADVISE IN A TENDER OFFER

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

(a) The types and number of the Shares held by the Directors and the Members holding more than 10% of the issued Shares in their own names or in the names of other persons;

(b) Recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;

(c) Whether or not there is any material change in the financial condition of the Company after the submission of the latest financial report, and an explanation of the change (if any); and

(d) The types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Members holding more than 10% of the issued Shares held in their own names or in the name of other persons.

VACATION OF OFFICE OF DIRECTOR

96. The office of a Director shall be vacated:

(a) if he gives notice in writing to the Company that he resigns the office of Director;

(b) if he is removed from office pursuant to these Articles;

(c) if he dies, or has been adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court, and having not been reinstated to his rights and privileges;

(d) if an order is made by any competent court or official on the grounds that he is or will be suffering from lunacy, mental disorder, or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws or having been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.

(e) having committed an offence as specified in the ROC statute of prevention of organizational crimes or similar legislations in other jurisdictions, and subsequently adjudicated guilty by a final judgment, and has not completed serving the sentence, or five years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;

(f) having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one year, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;

(g) having committed the offense as specified in the Anti-corruption Act and subsequently convicted of a crime, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon; or

(h) having been blacklisted by the Taiwan Clearing House due to default on negotiable instruments, and the term of such sanction has not expired yet.

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

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

PRESUMPTION OF ASSENT

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

SEAL

98. (a) The Company may, if the Board of Directors so determine, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Board of Directors or of a committee of the Board of Directors authorised by the Board of Directors in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or the Secretary or Secretary Treasurer or some person appointed by the Board of Directors for the purpose.

(b) The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the Common Seal of the Company and, if the Board of Directors so determine, with the addition on its face of the name of every place where it is to be used.

(c) A Director, Secretary or other officer or representative or attorney may without further authority of the Board of Directors affix the Seal of the Company over his signature alone to any document of the Company required to be authenticated by him under Seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

OFFICERS

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

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

(c) The officer acting within the scope of their duties, should take the same liability as the director.

DIVIDENDS, DISTRIBUTIONS AND RESERVE

100. Subject to the Statute, and subject to these Articles and any direction of the Company in general meetings, the Board of Directors, after obtaining Ordinary Resolution or in the case of Article 32 (a), Supermajority Resolution, may from time to time declare dividends and distributions on Shares of the Company issued and authorise payment of the same out of the funds of the Company lawfully available therefor.

101. Out of the net profit of the Company for each fiscal year, after having provided for income tax, and covered the losses of the previous years, there shall be first set aside a mandated legal capital reserve of ten percent (10%) from the net profit after tax. The Board of Directors may, before declaring any dividends or distributions, set aside such sums as they think proper as a reserve or reserves which shall at the discretion of the Board of Directors, be applicable for any purpose of the Company and pending such application may, at the like discretion, be employed in the business of the Company.

102. No dividend or distribution shall be payable except out of the profits of the Company, realised or unrealised, or out of the share premium account or as otherwise permitted by the Statute. However, when the legal reserve as provided in Article 101 reaches more than 25% of the paid in capital of the Company, the fund in the mandated reserve account in excess of 25% of the paid-in capital of the Company may be used to pay dividends or distributions.

103. The Board of Directors may declare that any dividend or distribution be paid wholly or partly by the distribution of specific assets (including shares, or other securities of any other company), or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Board of Directors may settle all questions as they think expedient and in particular may issue fractional certificates and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all Members and may vest any such specific assetsin trustees as may seem expedient to the

Board of Directors. However, subject to the Statute and so long as the Shares are listed on any ROC Securities Exchange, before the Company makes distributions in kind, the Board shall request certified public accountants to audit the value of such assets, and any distribution of assets other than cash and the value thereof shall be approved by the Members by way of a Special Resolution at general meetings.

104. Any dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the holder who is first named on the register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Anyone of two or more joint holders may give effectual receipts for any dividends, bonuses, or other monies payable in respect of the Share held by them as joint holders.

105. (a) So long as the Shares are listed on any ROC Securities Exchange, where there is an annual profit for a given fiscal year (i.e. the amount of income before income tax and before distributing employees', Directors' and Supervisors' bonuses of a current year, the "Annual Profit"), the Company may set aside no more than three percent (3%) of the Annual Profit as the Directors' and Supervisors' bonuses and such bonus payment shall only be paid in cash, provided that if there is accumulated losses, the Company shall first reserve the losses covering amounts. The ratio and the method to distribute the Directors' and Supervisor's year-end bonuses of the current year shall be proposed by the Remuneration Committee and approved by the Board of Directors by way of a resolution passed by a simple majority by the Directors at a Board meeting attended by more than two-thirds of the total number of Director, and the Board of Directors shall report the resolution to the Members at the general meeting.

(b) So long as the Shares are listed on any ROC Securities Exchange, where there is the Annual Profit, employees of the Company and the Subsidiaries of the Company collectively shall be entitled to receive year-end bonus of no less than one percent (1%) of the Annual Profit, which may be payable in cash, fully paid-up Shares, or any combination of both, provided that if there is accumulated losses, the Company shall first reserve the losses covering amounts. The ratio and the method to distribute the employees' year-end bonus of the current year shall be authorised by the Board of Directors by way of a resolution passed by a simple majority by the Directors at a Board meeting attended by more than two-thirds of the total number of Director, and the Board of Directors shall report the resolution to the Members at the general meeting.

(c) Where based on the Company's final accounts in respect of a current year, so long as the Shares are listed on any ROC Securities Exchange, if there is any annual earnings (i.e. the amount of the Annual Profits less Directors', Supervisors' and the employees' bonuses of a current year according to Article 105(a)and(b), the "Annual Earnings"), subject to Cayman Islands law, such Annual Earnings shall be allotted to each item in the following order:

(i) paying applicable taxes;
(ii) covering accumulated losses;
(iii) setting aside a sum ten percent (10%) legal reserve pursuant to the Applicable Public Company Rules ("Legal Reserve"), unless the accumulated amount of such reserve equals to the total paid-up capital of the Company; and

(iv) setting aside a sum for an additional special reserve in compliance with the requirements promulgated by applicable ROC authorities (including, but not limited to, the FSC or any applicable ROC Securities Exchanges)

The balance of such profits remaining after all the foregoing deduction provided from (i) to (iv) shall hereinafter be referred to as the "Distributable Net Profit of the Current Year." Distributions of cash and/or bonus shares (together "Distributions") may be declared from Distributable Net Profit of the Current Year and any undistributed retained earnings accrued from prior years (together "Accumulated Distributable Net Profit").

(d) When the Board of Directors elects to declare Distributions from the Accumulated Distributable Net Profit, the Board of Directors shall prepare the plan of declaration of Distributions in accordance with the following guidelines, and submit such plan for approval of the Members at general meetings: The Accumulated Distributable Net Profit is available for distribution to the Members as cash dividend and/or bonus shares to the Members. The dividends as proposed in the plan of declaration of Distribution may not be less than ten percent (10%) of the Distributable Net Profit of the Current Year. In respect of the cash dividend declared and/or bonus shares issued to the Members, cash dividends shall be no more than fifty percent (50%) of such dividends declared.

(e) No dividend or distribution shall bear interest against the Company.

CAPITALISATION

106. Subject to the Statute, Applicable Public Company Rules, and these Articles, the Company may upon the recommendation of the Board of Directors by a resolution in a general meeting authorise the Board of Directors to capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid up to and amongst them in the proportion aforesaid. In such event the Board of Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Board of Directors to make such provisions as they think fit for the case of Shares becoming distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned).

BOOKS OF ACCOUNT

107. The Board of Directors shall cause proper books of account to be kept with respect to:

(a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;

(b) all sales and purchases of goods by the Company;

(c) the assets and liabilities of the Company.

108. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions. The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one year.

SUPERVISORS

109. There shall be no less than three (3) Supervisors, each of whom shall be appointed to a term of office of three (3) years- and may be eligible for re-election. Supervisors shall be elected by Members at general meetings. To the extent required by the Applicable Public Company Rules, at least one of the Supervisors shall be domiciled in the ROC. The quorum and the cumulative voting mechanism of Board of Directors, as prescribed in Article 71, shall be applied mutatis mutandis to the election of Supervisors.

110. The Board of Directors is authorised to determine the remuneration paid to the Supervisors, taking into account the extent and value of the services provided for the Company and the industry-wide compensation levels and practices.

111. If all of the Supervisors are resigned or removed, the Board of Directors shall hold, within sixty days, an extraordinary general meeting to elect succeeding Supervisors to fill the vacancies.

112. Supervisors shall supervise the execution of business operations of the Company, and may from time to time inspect, transcribe, and make a copy of the business and financial conditions of the Company, examine the books and documents, and request the Board of Directors or any Officer to make reports thereon.

113. Supervisors shall audit various financial statements and corporate records prepared for the submission to all Members at general meetings by the Board of Directors, and shall make a report of their findings and opinions at general meetings. When performing their aforementioned duties, the Supervisors may appoint an attorney or a certified public accountant to conduct the auditing on their behalf.

114. Supervisors are entitled to attend meetings of the Board of Directors and to state their opinions therein. In case the Board of Directors or any director commits any act, when carrying out the business operations of the Company, in a manner violating the applicable laws and/or regulations, these Articles, or any resolution passed at a general meeting, the supervisors shall immediately notify the Board of Directors or the violating director, as the case may be, to cease such act.

115. Each Supervisor may separately exercise his/her/its authority prescribed in these Articles.

116. No Supervisor may concurrently serve in the office of a Director, other officers, or as an employee of the Company.

117. Member(s) holding 1% or more of the total number of issued Shares of the Company for more than 6 month may request in writing the Supervisors to initiate, on behalf of the Company, an action against a Director of the Company. In case the Supervisors fail to

initiate such action within 30 days after having received the aforementioned request, then subject to Cayman Islands law, the Members filing that request in accordance with this Article, may initiate the action on behalf the Company in any court with competent jurisdiction, and the Taipei District Court, ROC may be the court of the first instance for this action.

117-1 Subject to the condition that the board of directors does not or is unable to convene a meeting of shareholders, the supervisors may, for the benefit of the company, call a meeting of shareholders when it is deemed necessary.

117-2 The Supervisor acting within the scope of their duties, should take the same liability as the director.

NOTICES

118. Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by post, cable, telex or telecopy to him or to his address as shown in the register of Members, such notice, if mailed, to be forwarded airmail if the address be outside the Cayman Islands.

119. (a) Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre-paying and posting a letter containing the notice, and to have been effected at the expiration of 60 hours after the letter containing the same is posted as aforesaid.

(b) Where a notice is sent by cable, telex, telecopy or electronic message, service of the notice shall be deemed to be effected by properly addressing, and sending such notice through a transmitting organisation and to have been effected on the day the same is sent as aforesaid.

120. A notice may be given by the Company to the joint holders of record of a Share by giving the notice to the joint holder first named on the register of Members in respect of the Share.

121. A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member by sending it through the post as aforesaid in a pre-paid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

122. Notice of every general meeting shall be given in any manner hereinbefore authorised to:

(a) every person shown as a Member in the register of Members as of the record date for such meeting except that in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the register of Members.

(b) every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting; and

No other person shall be entitled to receive notices of general meetings.

WINDING UP

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

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

124. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up on the Shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members as set out in Article Error! Reference source not found 23-1. This Article is to be without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

INDEMNITY

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

FINANCIAL YEAR

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

TRANSFER BY WAY OF CONTINUATION

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

【附錄二】『股東會議事規則』

藝舍國際創新股份有限公司

股東會議事規則

第 一 條　為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，訂定本規則，以資遵循。

第 二 條　本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

第 三 條　本公司股東會除法令另有規定外，由董事會召集之。

本公司股東會開會時，得以視訊會議或視訊輔助會議方式為之，其相關作業程序及應遵行事項，悉依主管機關頒布之法令規定辦理。股東以視訊參與股東會者，視為親自出席。

股東常會之召集，應編製議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、監察人、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。

股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

本公司應於股東常會召開前之停止股票過戶日前，公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

第 四 條　股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前二日，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第 五 條　（召開股東會地點及時間之原則）

股東會應於董事會指定之時間及地點召開，惟除法令另有規定外，股東會應於中華民國境內召開。

如董事會決議在中華民國境外召開股東會，本公司應於董事會決議後或股東取得主管機關召集許可後二日內申報中華民國財團法人證券櫃檯買賣中心（或台灣證券交易所，若適用）同意。於中華民國境外召開股東會時，本公司應於中華民國境內委託經中華民國證券主管機關及中華民國財團法人證券櫃檯買賣中心櫃買中心（或臺灣證券交易所，若適用）核准之指定機構，受理該等股東會行政事務（包括但不限於受理股東委託投票事宜）。

第 六 條　（簽名簿等文件之備置）

本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。

股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。

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

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

政府或法人為股東時，出席股東會之代表人不限於一人，惟應以當次股東會擬選任董事及監察人之人數為上限，如該次股東會並未進行董監選舉，以三人為上限。

法人受託出席股東會時，僅得指派一人代表出席。

第 七 條　（股東會主席、列席人員）

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

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

董事會所召集之股東會，宜有董事會過半數之董事參與出席。

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

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第 八 條　（股東會開會過程錄音或錄影之存證）

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

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

第 九 條　（股東會法定出席股份數）

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

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

第 十 條　（議案討論）

股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決，並安排適足之投票時間。

第十一條　（股東發言）

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

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十二條　（股東會之表決，應以股份為計算基準）

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

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

前項不得行使表決灌之股份數，不算入已出席股東之表決權數。

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

第十三條　（行使表決權及決議之方式）

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

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

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

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

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

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

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

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

第十四條　（選舉事項）

股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依本公司章程及相關法令提起訴訟者，應保存至訴訟終結為止。

第十五條　（股東會議事錄）

股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。

前項決議方法，係經主席徵詢股東意見，股東對議案無異議者，應記載「經主席徵詢全體出席股東無異議通過」；惟股東對議案有異議時，應載明採票決方式及通過表決權數與權數比例。

第十六條　（對外公告）

徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司 (或財團法人中華民國證券櫃檯買賣中心) 規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第十七條　（會場秩序之維護）

辦理股東會之會務人員應佩帶識別證或臂章。

主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

第十八條　（休息、續行集會）

會議進行時，主席得酌定時間宣布休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。

股東會排定之議程於議事 (含臨時動議) 未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

股東會得本公司章程或相關法令規定，決議在五日內延期或續行集會。

第十九條　本規則制定於二零零九年六月三十日。

第一次修訂於二零零九年十二月二十一日股東會通過。

第二次修訂於二零一二年六月二十九日股東會通過。

第三次修訂於二零一三年六月二十四日股東會通過。

第四次修訂於二零一七年十二月十八日股東會通過。

第五次修訂於二零二零年六月二十二日股東會通過。

第六次修訂於二零二一年六月二十五日股東會通過。

第七次修訂於二零二二年六月二十四日股東會通過。

【附錄三】『全體董事持股情形』

一、 截至本次股東常會停止過戶日 115 年 4 月 5 日止，本公司實收資本額為新台幣 596,563,450 元，已發行股份總數為 59,656,345 股。

二、 依據證券交易法第 26 條規定，全體董事法定最低應持有股數為 4,772,508 股。

三、 股東名簿記載個別及全體董事持有股數，已符合法定成數標準。

本公司董事截至本次股東會停止過戶日(115 年 4 月 5 日)股東名簿記載股數如下：

職稱	姓名	目前持有股數	
		股數	持股比率 %
董事長	賴運興	20,000,000	33.53
董事	李宗錦	0	-
董事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：吳盈良	7,331,993	12.29
董事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：唐有建	7,331,993	12.29
獨立董事	王作京	0	-
獨立董事	柯富彬	0	-
獨立董事	張雅琪	0	-

註：本公司截至本次股東會停止過戶日已發行股份總額為 59,656,345 股。