



民國一〇三年股東常會

## 議事錄

時間：一〇三年五月二十九日(星期四)上午九時整

地點：台北國際會議中心 201 會議室

(台北市信義區信義路五段1號2樓)

  
**TPK Holding Co., Ltd.**  
**一〇三年股東常會議事錄**

**時間：**中華民國一〇三年五月二十九日（星期四）上午九時整

**地點：**台北國際會議中心 201 會議室(台北市信義區信義路五段 1 號 2 樓)

**出席：**本公司發行股份總數：329,534,759 股

出席股東所持股數：208,250,752 股

出席股數占全部已發行股數：63.20%

**主席：**董事長 江朝瑞先生



**記錄：**陳建道



**壹、主席致詞：**(略)

**貳、報告事項**

一、本公司一〇二年度營業狀況報告，報請 公鑒。

說明：一〇二年度營業報告書，請參閱附件一。

二、審計委員會查核一〇二年度決算表冊報告，報請 公鑒。

說明：審計委員會查核年度決算表冊，請參閱附件二。

**參、承認事項**

第一案

董事會提

案由：承認一〇二年度營業報告書及合併財務報表案，謹提請 承認。

說明：一、本公司一〇二年度合併資產負債表、合併綜合損益表、合併權益變動表及合併現金流量表，連同營業報告書送請審計委員會查核完竣並出具審計委員會查核報告書在案。上述合併財務報表業經勤業眾信聯合會計師事務所郭慈容會計師及陳俊宏會計師共同查核完竣。

二、各項表冊請參閱附件一~附件三。

三、以上核請股東常會承認。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：208,107,746 權

表決結果	占出席股東表決權數%
贊成權數 188,904,541 權 (含電子投票 73,961,987 權)	90.77
反對權數 11,021 權 (含電子投票 11,021 權)	0.005
電子投票棄權權數 18,987,906 權	9.12

本案照原案表決通過。

第二案

董事會提

案由：承認一〇二年度盈餘分配案，謹提請 承認。

說明：一、本公司一〇二年度營業決算稅後淨利為 243,336,580 美元，除依法提撥 10%

法定盈餘公積計 24,333,658 美元外，另加計以前年度未分配盈餘 466,477,827 美元(已含採用國際財務報導準則調整數 -38,256,120 美元、因長期股權投資調整保留盈餘 -13,961,183 美元及精算損益列入保留盈餘 43,335 美元)，合計可分配盈餘為 685,480,749 美元；考量今年度之資本支出及營運需求，本公司擬發放每股新台幣 5 元之現金股利，共計新台幣 1,646,548,795 元，目前暫以 2014 年 2 月 28 日新台幣 30.30 元兌換 1 美元設算，約為 54,341,544 美元，正確配發之現金股利美金金額，依規定將以股東會前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準；另本公司擬配發董事酬勞 1,200,000 美元；盈餘分派表請參閱附件四。

二、俟股東會通過後，擬請股東會授權由董事會另訂定除息基準日。

三、以上核請股東常會承認。

四、補充說明：依 103 年 5 月 28 日之臺灣銀行買入及賣出美金即期外匯收盤價之平均數新台幣 30.10 元兌換 1 美元，原配發之現金股利換算修正為 54,702,618 美元。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：208,250,752 權

表決結果	占出席股東表決權數%
贊成權數 188,963,641 權 (含電子投票 73,960,087 權)	90.74
反對權數 73,939 權 (含電子投票 13,021 權)	0.04
電子投票棄權權數 18,987,806 權	9.12

本案照原案表決通過。

## 肆、討論事項

### 第一案

董事會提

案由：辦理國內現金增資發行普通股或以現金增資發行普通股方式參與發行海外存託憑證案，謹提請 公決。

說明：一、為充實營運資金及支應轉投資子公司海外購料之資金需求，以強化本公司競爭力，擬提請股東會授權董事會視當時金融市場狀況及本公司資金需求，於適當時機在不超過38,000仟股普通股之額度內，同時或分別或分次依下列原則辦理現金增資發行普通股或以現金增資發行普通股方式參與發行海外存託憑證：

1.於國內辦理現金增資發行普通股之原則與說明：

擬請股東會依證券交易法第28條之1規定，就需公開承銷部份之銷售方式，授權董事會採詢價圈購或公開申購方式擇一進行，提撥公開承銷比例依下列方式辦理：

(1)若採詢價圈購方式

(a)擬依公司章程第8.3條之規定，保留現金增資發行新股10%~15%之

股數由本公司及從屬公司員工優先認購，原股東對保留予員工認購部分無優先認購權；其餘90%~85%股數擬請股東會同意依公司章程第8.2條規定，原股東放棄按原持有股份比例認購，以詢價圈購方式辦理對外公開承銷，並依「中華民國證券商同業公會證券商承銷或再行銷售有價證券處理辦法」辦理。另本公司及從屬公司員工若有認購股份不足或放棄認購部份，董事會得授權董事長洽特定人按發行價格認購之。

(b)本次現金增資發行普通股實際發行價格之訂定將依「中華民國證券商業同業公會承銷商會員輔導發行公司募集與發行有價證券自律規則」(以下簡稱「自律規則」)第七條規定，於向金融監督管理委員會(以下簡稱「金管會」)申報案件、向券商公會申報詢價圈購約定書及向券商公會申報承銷契約時，皆不得低於其前一、三、五個營業日擇一計算之普通股於台灣證券交易所收盤價之簡單算術平均數扣除無償配股除權(或減資除權)及除息後平均股價之九成。實際發行價格於詢價圈購期間完畢後，授權董事長與主辦證券承銷商參酌圈購彙總情形共同議定之，並將所議定之實際發行價格呈報金管會核備後發行之。

(2)若採公開申購方式

(a)擬依公司章程第8.3條規定提撥增資發行股數之10%~15%由本公司及從屬公司員工優先認購，原股東對保留予員工認購部分無優先認購權；另提撥10%對外公開銷售，其餘發行股數80%~75%由原股東按認股基準日股東名簿記載之持股比例認購。員工及原股東認購股份不足一股之部分或放棄認購之股份數額，董事會得授權董事長洽特定人按發行價格認購之。

(b)本次現金增資發行普通股實際發行價格之訂定將依「自律規則」第六條規定，於向金管會申報案件及除權交易日前五個營業日，皆不得低於其前一、三、五個營業日擇一計算之普通股於台灣證券交易所收盤價簡單算術平均數扣除無償配股除權(或減資除權)及除息後平均股價之七成。實際發行價格授權董事長視市場狀況與主辦證券承銷商議定之，並將所議定之實際發行價格呈報金管會核備後發行之。

(3)本案發行新股，每股面額為新台幣10元整。對原股東之權益而言如以本次現金增資發行新股之發行上限38,000仟股普通股計算，對原股東股權稀釋比率為9.84%(已考量員工認股權、已發行之海外可轉換公司債最高可轉換股數及預計現金增資發行之股數，實際稀釋比例依實際轉換及發行股數為準)，因本次現金增資籌募資金，係為充實營運資金及支應轉投資子公司海外購料之資金需求，以維持公司業務的持續發展及強化公司競爭力，故對股東權益應具正面效益。

## 2.辦理現金增資發行普通股參與發行海外存託憑證之原則與說明：

- (1)擬依公司章程第8.3條規定，保留發行普通股總數之10%~15%由本公司及從屬公司員工認購，原股東對保留予員工認購部分無優先認購權；員工未認購部份，擬授權董事長洽特定人按發行價格認購或得視市場需要列入參與發行海外存託憑證之原有價證券，其餘90%~85%擬提請股東會依公司章程第8.2條規定，決議原股東放棄優先認購權，全部提撥對外公開發行，以充作參與發行本次海外存託憑證之原有價證券。
- (2)本次現金增資發行普通股參與發行海外存託憑證之發行價格將依國際慣例訂價，以不影響股東權益為原則，惟實際發行價格授權董事長視當時市場狀況洽主辦證券承銷商訂定之，然須符合主管機關規定。本次現金增資發行普通股實際發行價格將依「自律規則」第九條規定，以不低於訂價日本公司普通股於台灣證券交易所收盤價或訂價日前一、三、五個營業日擇一計算之普通股收盤價之簡單算術平均數扣除無償配股除權(或減資除權)及除息後平均股價之九成為原則。鑑於國內股價常有劇烈短期波動，故其實際發行價格於前述自律規則所訂範圍內，授權董事長依國際慣例、並參考國際資本市場及國內市價情形等，與主辦承銷商共同議訂之。若國內相關法令發生變動時，亦得配合法令規定調整訂價方式。
- (3)本案發行新股，對原股東之權益而言如以本次現金增資發行普通股參與發行海外存託憑證之發行上限38,000仟股普通股計算，對原股東股權稀釋比率為9.84%(已考量員工認股權、已發行之海外可轉換公司債最高可轉換股數及預計現金增資發行之股數，實際稀釋比例依實際轉換及發行股數為準)，因本次海外存託憑證發行所籌募資金，係為充實營運資金及支應轉投資子公司海外購料之資金需求，以維持公司業務的持續發展及強化公司競爭力，且配合本次海外存託憑證之發行，將使本公司國際知名度及企業形象持續提昇，故對股東權益應具正面效益。
- (4)除以上所述或依法令規定之授權範圍外，擬授權董事長或其指定之代表人代表本公司簽署一切有關參與發行海外存託憑證之契約及文件，並為本公司辦理一切有關參與發行海外存託憑證所需之事宜。

二、本次現金增資發行普通股或現金增資發行普通股參與發行海外存託憑證發行之新股，其權利與義務與已發行之普通股相同。

三、因資本市場籌資環境變化快速，為掌握訂定發行條件及實際發行作業之時效，本次現金增資發行普通股或現金增資普通股參與發行海外存託憑證之重要內容包括實際發行價格、實際發行股數、發行條件、募集金額、計劃項目、預計資金運用進度與預計可能產生效益等相關事項，暨其他一切有關本次發行計畫之事項，未來如因主管機關指示修正或基

於營運評估，或因法令規定或因客觀環境需要而須變更時，擬請股東會授權董事會依市場狀況全權處理之。

四、本案擬提請股東會授權董事會俟主管機關核准後辦理發行新股相關事宜。

五、以上核請決議。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：208,250,752 權

表決結果	占出席股東表決權數%
贊成權數 186,442,660 權 (含電子投票 71,460,106 權)	89.53
反對權數 2,629,820 權 (含電子投票 2,508,902 權)	1.26
電子投票棄權權數 18,991,906 權	9.12

本案照原案表決通過。

### 第二案

董事會提

案由：修訂本公司「取得或處分資產處理程序」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及依公司實際運作需要，擬修訂取得或處分資產處理程序。

二、取得或處分資產處理程序修訂條文對照表，請參閱附件五。

三、以上核請決議。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：208,250,752 權

表決結果	占出席股東表決權數%
贊成權數 189,030,109 權 (含電子投票 73,966,637 權)	90.77
反對權數 2,365 權 (含電子投票 2,365 權)	0.001
電子投票棄權權數 18,991,912 權	9.12

本案照原案表決通過。

### 第三案

董事會提

案由：解除本公司董事競業禁止案，謹提請 公決。

說明：一、依本公司章程第 30.4 條規定，董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。擬提請股東會許可解除本公司董事自其就任本公司董事之日起，得為自己或他人從事與公司業務範圍相同或類似之行為。

二、董事競業行為列示如下：

職稱	名字	兼任
董事長	江朝瑞	達鴻先進科技股份有限公司 董事長
		金順新開發(平潭)有限公司 執行董事兼總經理
董事	劉世明	宸鴻電子材料(晉江)有限公司 監察人

### 三、以上核請決議

決議：本議案投票表決結果如下：

表決時出席股東表決權數：208,250,752 權

表決結果	占出席股東表決權數%
贊成權數 187,298,304 權 (含電子投票 72,355,750 權)	89.94
反對權數 1,300,815 權 (含電子投票 1,179,897 權)	0.62
電子投票棄權權數 19,425,267 權	9.33

本案照原案表決通過。

### 伍、臨時動議：無。

(股東提問及發言內容暨公司之答覆略)

經詢無其他臨時動議，主席宣佈議畢散會。

### 陸、散會

(本次股東會記錄僅載明會議進行要點；會議進行內容、程序及股東發言仍以會議影音記錄為準)



主席：江朝瑞



記錄：陳建道

  
**TPK Holding Co., Ltd.**  
**(the "Company")**  
**2014 Annual General Shareholders' Meeting Minutes**

Time: May 29, 2014 (Thursday) at 9:00 a.m.

Place: Taipei International Convention Center Room 201 (1 Hsin-Yi Rd., Sec.5, Taipei City, Taiwan)

Total outstanding shares of the Company: 329,534,759 shares

Total shares represented by shareholders present in person or by proxy: 208,250,752 shares

Percentage of shareholding of the shareholders present in person or by proxy: 63.20%

Chairman: Chiang, Chao-Juei, the Chairman of Board of Directors

Secretary: Chen, Chien-Tao

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman declared the meeting duly constituted.

**A. Chairman's Statement (omitted)**

**B. Matters to report**

**Item 1. 2013 Business Report**

Description: The 2013 Business Report is attached as Exhibit 1.

**Item 2. Audit Committee's Review Report**

Description: The Audit Committee's Review Report on 2013 Financial Statements is attached as Exhibit 2.

**C. Matters for Approval**

**Item 1: To approve 2013 Business Report and Consolidated Financial Statements  
(proposed by the Board of Directors)**

Descriptions:

- (1) The 2013 consolidated balance sheet, consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows of the Company along with the 2013 Business Report have been submitted to the Audit Committee for review and approval and the Audit Committee has issued its Review Report accordingly. The above financial statements have been audited by independent auditors Olivia Kuo and Jeff Chen of Deloitte & Touche.
- (2) Please refer to Exhibits 1~3 for 2013 Business Report, Audit Committee's Review Report and 2013 Consolidated Financial Statements.



(3) Please resolve.

Voting Results: Shares present at the time of voting: 208,107,746

Voting Results	% of the represented share present
Votes in favor: 188,904,541 votes (including 73,961,987 votes casted in electronic form)	90.77
Votes against: 11,021 votes (including 11,021 votes casted in electronic form)	0.005
Votes abstained in electronic form: 18,987,906 votes	9.12

RESOLVED, that the above proposal be and hereby was approved as proposed.

**Item 2: To approve 2013 Profit Distribution Proposal (proposed by the Board of Directors)**

Descriptions:

- (1) The 2013 net profit after tax of the Company is USD243,336,580. After setting aside the legal capital reserve of USD24,333,658, and then adding the unappropriated retained earnings of USD466,477,827 for the preceding year (including the negative adjusted amount of adopting IFRS in an amount of USD(38,256,120), the negative adjustments to Retained Earnings due to long-term investments in an amount of USD(13,961,183), and the adjustments of cumulative actuarial gains and losses to Retained Earnings in an amount of USD43,335), the total amount of unappropriated retained earnings distributable are USD685,480,749. Considering the capital expenditure and working capital in the current year, the Company proposes to pay a cash dividend per share of NTD5.0 (totaling NTD1,646,548,795). The foreign exchange rate tentatively adopted was USD 1= NTD30.30 on February 28, 2014 (about USD54,341,544); provided that the exact amount of cash dividends denominated in USD will be calculated based upon the average spot rate for buying and selling published by the Bank of Taiwan between NTD and USD on the business day immediately prior to the date of the general meeting of shareholders. The Company further proposes to pay USD1,200,000 in cash as Directors' remuneration. Please see Exhibit 4 as attached.
- (2) Record date for paying cash dividends: Upon the approval of the shareholders' meeting, it is proposed to authorize the Board of Directors to determine the ex-dividend date.
- (3) Please resolve.

Note: The average spot rate for buying and selling published by the Bank of Taiwan between NTD and USD on May 28 was USD:NTD= 1:30.10, so the proposed cash dividends, after recalculation, shall become USD 54,702,618.

Voting Results: Shares present at the time of voting: 208,250,752

Voting Results	% of the represented share present
Votes in favor: 188,963,641 votes (including 73,960,087 votes casted in electronic form)	90.74
Votes against: 73, 939 votes (including 13,021 votes casted in electronic form)	0.04
Votes abstained in electronic form: 18,987,806 votes	9.12

RESOLVED, that the above proposal be and hereby was approved as proposed.

#### **D.Matters for Discussion**

**Item 1: To approve the proposed issuance of new common shares for cash by capital increase or proposed issuance of GDRs through the issuance of new common shares by capital increase (proposed by the Board of Directors)**

Descriptions:

I. For the purposes of fulfilling the capital needs of the Company's working capital and overseas procurement of materials by affiliated companies of the Company so as to improve competitiveness, it is proposed to authorize the Board of Directors to issue new shares up to 38,000,000 common shares as it deems appropriate considering the conditions of the then financial markets and the capital needs of the Company and to authorize the Board of Directors to, simultaneously or separately, issue new common shares for cash by capital increase or issue the GDRs through the issuance of new common shares by capital increase in one or several tranches by adopting the following principles:

1. For the issuance of new common shares for cash by capital increase in Taiwan

According to Article 28-1 of the Securities and Exchange Act ("SEA"), it is proposed to authorize the Board of Directors to adopt either "Book Building" or "Public Subscription for Public Offering." The percentage allocated for public offering is detailed in the following sections.

(1)Book Building

- (a) According to Article 8.3 of the Amended and Restated Memorandum of Association and Articles of Association ("M&A"), 10%-15% of the new shares to be issued will be reserved for subscription by the employees of the Company and its subsidiaries, and the shareholders do not have any pre-emptive rights to the reserved employee subscription portion. For the remaining 85%-90% of the new shares to be issued, it is proposed to have all the shareholders waive their pre-emptive rights in proportion to their respective shareholding according to Article 8.2 of the M&A and conduct a public offering through book building, which will be made in accordance with the Rules Governing Underwriting and Resale of Securities by Securities Firms issued by the Taiwan Securities Association. For those unsubscribed by employees, it is further proposed to authorize the Chairman to allot these shares for subscription by designated persons at its issue price.
- (b) According to Article 7 of the Disciplinary Rules for Securities Underwriters Assisting Issuing Company in the Offering and Issuance of Securities issued by the Taiwan Securities Association ("Disciplinary Rules"), the actual issue price of the new common shares for cash by capital increase may not be lower than 90% of average closing price of the common shares of the Company on the Taiwan Stock Exchange for either one, three, or five business days prior to the pricing date after adjustment for any distribution of stock/cash dividends or capital reduction. It is proposed to authorize, after the expiry of the book building period, the Chairman to determine the actual issue price of the new common shares after negotiation with and agreed by the lead underwriter considering the status of book building. The agreed issue price shall be reported to the Financial Supervisory Commission ("FSC") for its approval and the issuance shall be made accordingly.

## (2)Public Subscription

- (a) According to Article 8.3 of the M&A, 10%-15% of the new shares to be issued will be reserved for subscription by the employees of the Company and its subsidiaries, and the shareholders do not have any pre-emptive rights to the reserved employee subscription portion. 10% of the new shares will be allotted for public offering. The remaining 75%-80% of the new shares to be issued will be allotted for the subscription by the shareholders in proportion to their respective shareholding as shown on the shareholder register as of the record

date. For those unsubscribed by employees and shareholders, it is further proposed to authorize the Chairman to allot these shares for subscription by designated persons at its issue price.

- (b) According to the Article 6 of the Disciplinary Rules, the actual issue price of the new common shares for cash by capital increase may not be lower than 70% of average closing price of the common shares of the Company on the Taiwan Stock Exchange for either one, three, or five business days prior to the date of pricing date after adjustment for any distribution of stock/cash dividends or capital reduction. It is proposed to authorize the Chairman to determine the actual issue price of the new common shares after negotiation with and agreed by the lead underwriter. The agreed issue price shall be reported to the FSC for its approval and the issuance shall be made accordingly.
  - (3) The new common shares will be issued at its par value, NTD10. Calculated based upon the maximum number of the issuance of new shares for cash by capital increase (i.e., 38,000,000 common shares), the shareholder equity may be diluted by 9.84% to the maximum (after calculating the number of shares to be issued as a result of the exercise of the Employee Stock Option, the ECB conversion and the estimated new shares to be issued by capital increase. The actual dilution ratio will be determined by the actual conversion and the new share issuance). As the funds raised from the issuance of the new shares for cash by capital increase will be used for working capital and overseas procurement of materials by affiliated companies of the Company, this proposal shall have positive impact on the shareholder equity.
2. The issuance of GDRs through the issuance of new common shares by capital increase
- (1) According to Article 8.3 of the M&A, 10%-15% of the new shares to be issued will be reserved for subscription by the employees of the Company and its subsidiaries, and the shareholders do not have any pre-emptive rights to the reserved employee subscription portion. For those unsubscribed by employees, it is further proposed to authorize the Chairman to allot these shares for subscription by designated persons at its issue price or for participation in the issuance of GDRs depending on the market conditions. For the remaining 85%-90% of the new shares to be issued, it is proposed to have all the shareholders waive their pre-emptive rights in proportion to their respective shareholding according to Article 8.2 of the M&A and conduct a public offering as the underlying shares of the proposed issuance of GDRs.

- (2) The issue price of new common shares for cash by capital increase for the proposed issuance of GDRs will be priced depending on general international practice and it shall not affect shareholder's interests. However, the actual issue price is authorized to be determined by the Chairman after negotiation with and agreed by the lead underwriter depending on the then market conditions, subject to the competent authorities' regulatory requirements. According to the Article 9 of the Disciplinary Rules, the issue price of the new common shares for cash by capital increase may not be lower than 90% of the closing price of common shares on the Taiwan Stock Exchange as of the pricing date or 90% of average closing price of the common shares of the Company for either one, three, or five business days prior to the pricing date, after adjustment for any distribution of stock/cash dividends or capital reduction. Given that the share price in Taiwan may fluctuate significantly in the short term, it is proposed to authorize the Chairman, within the scope of the said requirement under the Disciplinary Rules, to negotiate with the actual issue price with the lead underwriter following the international practice and taking into account the conditions of the international market and the local market price. Should there be any change to the relevant Taiwan laws and regulations, the pricing may be adjusted accordingly.
- (3) Calculated based upon the maximum number of the issuance of new shares for cash by capital increase for the issuance of GDRs (i.e., 38,000,000 common shares), the shareholder equity may be diluted by 9.84% to the maximum (after calculating the number of shares to be issued as a result of the exercise of Employee Stock Option, the ECB conversion and the estimated new shares to be issued by capital increase. The actual dilution ratio will be determined by the actual conversion and the new share issuance). As the funds raised from the issuance of GDRs will be used for working capital and overseas procurement of materials by affiliated companies of the Company so as to support the development of the Company and enhance the Company's competitiveness, and the worldwide reputation and image of the Company will be continuously enhanced as a result of the issuance of GDRs, this proposal shall have positive impact on the shareholder equity.
- (4) In addition to the scope stated above or stipulated by relevant laws and regulations, it is further proposed to authorize the Chairman or the person designated by him to execute all agreements and documents relating to the issuance of GDRs and handle all relevant matters on behalf of the Company.

II. The shareholder's rights and obligations of the new shares to be issued for cash by capital increase or for the issuance of GDRs shall rank *pari passu* in all respects with the issued and

outstanding common shares of the Company.

III. Due to the rapid change in the capital market and to facilitate the efficiency of determining the issuance terms and actual issuance procedures, it is proposed to authorize the Board of Directors, in relation to the proposed issuance of new common shares for cash by capital increase or proposed issuance of GDRs through the issuance of new common shares by capital increase, if any change to the material content of the issuance (including actual issue price, the actual issue number of shares, issuance terms, offering size, planned items, estimated schedule for use of proceeds and estimated benefits and all other matters relating to this issuance) shall be made as a result of the requests by the competent authorities, business evaluation, regulatory requirements, or objective circumstances, to handle all related matters depending on the market condition.

IV. It is proposed to authorize the Board of Directors to handle all related matters of the issuance of new shares upon receipt of approvals from the competent authorities.

V. Please resolve.

Voting Results: Shares present at the time of voting: 208,250,752

Voting Results	% of the represented share present
Votes in favor: 186,442,660 votes (including 71,460,106 votes casted in electronic form)	89.53
Votes against: 2,629,820 votes (including 2,508,902 votes casted in electronic form)	1.26
Votes abstained in electronic form: 18,991,906 votes	9.12

RESOLVED, that the above proposal be and hereby was approved as proposed.

**Item 2: To amend the Procedures of Acquisition or Disposal of Assets. (proposed by the Board of Directors)**

Descriptions:

- (1) To comply with the Taiwan competent authority's regulatory requirements and to accommodate the Company's actual business needs, the Board of Directors proposes to amend the Procedures of Acquisition or Disposal of Assets.
- (2) The comparison table of amendments to the Procedures of Acquisition or Disposal of Assets is attached as Exhibit 5.

(3) Please resolve.

Voting Results: Shares present at the time of voting: 208,250,752

Voting Results	% of the represented share present
Votes in favor: 189,030,109 votes (including 73,966,637 votes casted in electronic form)	90.77
Votes against: 2,365 votes (including 2,365 votes casted in electronic form)	0.001
Votes abstained in electronic form: 18,991,912 votes	9.12

RESOLVED, that the above proposal be and hereby was approved as proposed.

**Item 3: Proposal to release the Directors from non-competition restrictions.  
(proposed by the Board of Directors)**

Descriptions:

- (1) According to Article 30.4 of M&A, Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to the shareholders, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the shareholders at such general meeting by a Supermajority Resolution vote. It is proposed to release the Directors from any restrictions on their participation in the matters within or similar to the scope of the Company's business for himself or on behalf of others since the date of the appointment as Directors.
- (2) Directors from non-competition restrictions list:

Title	Name	List of companies the Director may have interest in
Director	Chao-Juei Chiang	Cando Corporation - Chairman
		Golden Touch Development Corp. - Executive Director & General Manager
	Shih-Ming Liu	TPK Material Solutions Inc. - Supervisor

(3)

Please resolve.

Voting Results: Shares present at the time of voting: 208,250,752

Voting Results	% of the represented share present
Votes in favor: 187,298,304 votes (including 72,355,750 votes casted in electronic form)	89.94
Votes against: 1,300,815 votes (including 1,179,897 votes casted in electronic form)	0.62
Votes abstained in electronic form: 19,425,267 votes	9.33

RESOLVED, that the above proposal be and hereby was approved as proposed.

### **E. Ad Hoc Motion**

(Questions raised by the shareholders and management's responses were omitted)

There being no other business and special motions, upon a motion duly made and seconded, the meeting was adjourned.

Chairman

Secretary

Chiang, Chao-Juei

Chen, Chien-Tao






附件

**Exhibit**

## TPK Holding Co., Ltd.

### 營業報告書

2013 年是觸控市場變化迅速的一年。在需求方面，觸控應用由高階行動裝置迅速普及至中、低階產品。而價格競爭激烈的中、低階產品市場，對於成本要求更甚於對品質與規格的要求，導致本公司 2013 年於中、低階觸控市場中斬獲有限。在供給方面，觸控產業前幾年的優異獲利表現也吸引眾多競爭者爭相投入觸控，導致某些觸控產能在 2013 年供過於求，不少觸控業者不堪虧損，已相繼退出觸控市場。面對觸控產業劇烈的結構性變化，本公司已擬訂並著手進行相關成本控管與效率提升計劃。此外，針對高階市場，本公司積極推動高規格之單面玻璃觸控產品 Touch-on-Lens (TOL)，協助客戶達到全強度且更輕薄、更優異的光學效果。為因應龐大的中階行動裝置觸控需求，本公司已啟動奈米銀線 (Silver-Nano Wire) 薄膜觸控的產能建構，以期達到客戶對中階產品之成本要求。儘管觸控市場前景充滿挑戰，我們深信 TPK 擁有的觸控技術與產品設計能力，加上製程創新及高中低階產品的完整佈局將可帶領公司突破重重挑戰，並達到觸控應用全面生活化之目標。

根據 Display Search 在 2013 年 12 月發表的研究報告，2014 年觸控模組出貨將達 17.8 億件，預估較 2013 年的 15.4 億件成長 15.6%，而 2014 年產值也將擴大至 352.8 億美元，預估較 2013 年之 316.1 億美元成長 11.6%。隨著人們已經習慣觸控功能的存在，除了在筆記型電腦、一體機 (All-In-One PC)、手持式遊戲機及車用等市場加深應用，更會拓展至醫療設備及家庭電子產品的範疇，相信以本公司的創新思維與具有彈性的生產能力，能夠提供客戶高品質、低成本的觸控產品，並提供給客戶完整的一站式服務。

#### 2013 年策略目標

本公司在 2013 年的主要策略目標為具備完整產品線以實現大量客製之目標，具體完成以下幾項重要成果：

- 1.順利轉換小尺寸 Glass/Glass 至中尺寸 Glass/Film 產能，滿足中尺寸觸控應用需求；
- 2.一體機觸控應用(AIO)產能增至每月 50 萬片，以滿足其逐年增長之市場需求；
- 3.中尺寸全強度單片式觸控（Touch On Lens, TOL）產能成長至每月 200 萬片；
- 4.因應未來筆記型電腦所需觸控應用需求，設立平潭廠區，並整合其全部製程於單一廠區；
- 5.成立材料廠並投入生產水膠等化學材料，強化垂直整合綜效。

## **財務表現**

本公司2013年合併營收為新台幣1,590.7億元，較 2012 年減少9.9%，稅後淨利為新台幣71.9億元，較前一年度稅後淨利新台幣143.6億元減少50%，每股盈餘為新台幣21.21元。

## **研發情形**

保持技術的領先是本公司增加競爭力的重要因素，至2013年底已取得專利數達642件，有1,750件在申請中，並同時積極主張所擁有之專利權利。

未來本公司將持續投注於觸控相關技術之研發，尤其在原材料、先進設備和玻璃處理技術等方面，進而強化本公司垂直整合之能力。同時透過專利製程與自行研發設計之自動化設備，以期達到高於業界的良率與效率，以建立起競爭對手無法複製的進入障礙。

## **2014 年營業計劃概要**

展望2014年，營運策略將持續提升高階觸控產品之技術，並開發中階平價觸控應用產品，以因應原有客戶及平價市場成長之需求。此外，針對公司組織架構進行改造，成立個別戰略事業群，以達到成本控制的最佳化。2014年營業計畫概述如下：

- 1.持續提升高階觸控市場技術：為因應高階觸控產品對於輕、薄與強度之需求，公司積極推廣高階單片玻璃觸控解決方案（TOL）。目前TOL在智慧型手機與平版電腦市場均已開始量產，並得到客戶之肯定，預計在2014年擴大TOL客戶群。
- 2.開發中階平價觸控產品：為因應市場中低階觸控產品快速成長之需求，本公司積極導入平價觸控解決方案。針對中小尺寸市場，本公司開發觸控奈米銀線觸控技術，並預計於2014年第二季開始量產；針對筆記型電腦市場，本公司於平潭建設高度垂直整合的OGS觸控產能，以達到良率及效率之提升，並預計於2014年第四季量產。
- 3.組織改造：為因應觸控市場之競爭，本公司針對組織架構進行改造，成立個別戰略事業

群，以達到生產流程與成本控制之最佳化。

### 未來公司發展策略

觸控應用市場將持續擴大，2014年勢必也將面臨更多的競爭與挑戰，本公司秉持務實的經營理念，嚴加控管成本，貫徹「新、速、實、簡」精神，以提供優質製造服務、與客戶共同精進成長、創造股東利益、關懷回饋社會為宗旨，憑藉著多元技術與價值創新的卓越競爭力，在各位股東的支持以及全體同仁的努力下，讓TPK繼續成為最優質及最具競爭力的專業觸控技術領導廠商。

董事長

江朝瑞



總經理

孫大明



會計主管

吳文瑜




TPK Holding Co., Ltd. 審計委員會查核報告書

董事會造具本公司民國一〇二年度營業報告書、合併財務報表及盈餘分派議案，經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四等相關規定報告如上，敬請 鑒核。

TPK Holding Co., Ltd.

審計委員會召集人：張宏源



中 華 民 國 一 〇 三 年 三 月 十 一 日

會計師查核報告

TPK Holding Co., Ltd. 公鑒：

TPK Holding Co., Ltd.及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表與合併現金流量表，業經本會計師查核竣事。上開合併財務報告之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報告表示意見。

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

依本會計師之意見，第一段所述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、經金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 TPK Holding Co., Ltd. 及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併財務狀況，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

勤業眾信聯合會計師事務所  
會計師 郭 慈 容

郭慈容



會計師 陳 俊 宏

陳俊宏



財政部證券暨期貨管理委員會核准文號  
台財證六字第 0920123784 號

行政院金融監督管理委員會核准文號  
金管證審字第 0990031652 號

中 華 民 國 103 年 3 月 25 日

民國 102 年 12 月 31 日暨民國 101 年 12 月 31 日及 1 月 1 日

單位：新台幣仟元

代碼	資	102年12月31日			101年12月31日			101年1月1日			
		產	金	額	%	金	額	%	金	額	%
	流動資產 (附註四)										
1100	現金及約當現金 (附註四、六及二七)	\$	38,299,393	25	\$	23,237,949	18	\$	10,382,671	11	
1147	無活絡市場之債券投資—流動 (附註四、八及三三)		9,259,115	6		3,280,388	2		777,190	1	
1170	應收帳款淨額 (附註四、五、九及三二)		14,818,938	10		27,968,009	22		7,853,182	9	
1200	其他應收款 (附註四、五、九、二七及三二)		8,432,098	6		4,740,418	4		11,228,003	12	
1220	當期所得稅資產 (附註四及二四)		112,676	-		7,561	-		107	-	
130X	存貨 (附註四、五及十)		8,431,379	6		14,110,200	11		11,798,922	13	
1470	其他流動資產 (附註四及十五)		184,126	-		87,947	-		168,200	-	
11XX	流動資產合計		79,537,725	53		73,432,472	57		42,208,275	46	
	非流動資產										
1550	採用權益法之投資 (附註四、五、十一、十六及三三)		1,682,240	1		3,621,239	3		4,119,954	4	
1600	不動產、廠房及設備 (附註四、五、十二、二七及三二)		54,838,929	36		44,733,443	35		37,898,859	41	
1760	投資性不動產淨額 (附註四、五、十三及三二)		316,594	-		189,350	-		-	-	
1780	無形資產 (附註四、五及十四)		1,184,490	1		1,282,558	1		1,412,032	2	
1840	遞延所得稅資產 (附註四、五及二四)		895,655	1		551,212	-		544,825	1	
1915	預付設備款		11,218,751	7		4,278,258	3		4,230,022	5	
1920	存出保證金 (附註二九及三二)		148,096	-		185,041	-		316,823	-	
1985	長期預付租金 (附註四、十五及二七)		1,378,292	1		712,197	1		739,123	1	
1990	其他非流動資產—其他		311	-		1,335	-		5,642	-	
15XX	非流動資產合計		71,663,358	47		55,554,633	43		49,267,280	54	
1XXX	資產總計		151,201,083	100		128,987,105	100		91,475,555	100	
	負債及權益										
	流動負債 (附註四)										
2100	短期借款 (附註八、十六、二七、三二及三三)	\$	39,303,186	26	\$	9,981,445	8	\$	4,075,968	4	
2170	應付票據及帳款		19,370,541	13		29,590,771	23		25,543,326	28	
2180	應付帳款—關係人 (附註三二)		1,104,528	1		2,778,038	2		548,704	1	
2213	應付工程及設備款 (附註十八及三二)		6,075,476	4		4,132,459	3		5,627,283	6	
2219	其他應付款—其他 (附註十八、二一、二七及三二)		3,764,251	2		3,846,298	3		3,641,652	4	
2230	當期所得稅負債 (附註四及二四)		557,335	-		2,751,266	2		563,375	1	
2252	保固之短期負債準備 (附註四、五及十九)		1,628,419	1		1,600,449	1		1,053,621	1	
2255	虧損性合約之短期負債準備 (附註四、五、十及十九)		240,291	-		243,658	-		118,216	-	
2320	一年內到期長期負債 (附註十六及十七)		14,802,872	10		2,539,771	2		1,394,406	2	
2399	其他流動負債—其他		151,989	-		481,188	1		83,858	-	
21XX	流動負債合計		86,998,888	57		57,945,343	45		42,650,409	47	
	非流動負債										
2530	應付公司債 (附註四及十七)		6,309,052	4		16,266,544	13		10,339,275	11	
2540	長期借款 (附註十一、十六、三二及三三)		9,458,663	6		8,388,423	6		8,805,866	10	
2570	遞延所得稅負債 (附註四及二四)		3,474,077	3		2,997,791	2		2,073,154	2	
2640	應計退休金負債 (附註四及二十)		26,116	-		27,666	-		22,816	-	
2645	存入保證金		34,295	-		18,581	-		27,314	-	
2655	股東往來 (附註三二)		20,157	-		57,188	-		66,402	-	
2670	其他非流動負債—其他		2,991	-		13,547	-		26,094	-	
25XX	非流動負債合計		19,325,351	13		27,769,740	21		21,360,921	23	
2XXX	負債合計		106,324,239	70		85,715,083	66		64,011,330	70	
	歸屬於母公司業主之權益 (附註四、十一、十七、二十、二一、二六及二八)										
	股本										
3110	股本—普通股		3,292,887	2		3,271,352	3		2,352,709	3	
3200	資本公積		16,494,984	11		16,124,540	12		8,194,203	9	
	保留盈餘										
3310	法定盈餘公積		3,220,044	2		1,814,617	1		694,987	1	
3350	未分配盈餘		21,102,720	14		22,595,702	18		16,091,676	17	
3300	保留盈餘合計		24,322,764	16		24,410,319	19		16,786,663	18	
	其他權益										
3410	國外營運機構財務報表換算之兌換差額	(	138,785)	-	(	1,193,611)	( 1)		-	-	
3425	備供出售金融資產未實現損益	(	1,078)	-	(	772)	-		( 980)	-	
3400	其他權益合計	(	139,863)	-	(	1,194,383)	( 1)		( 980)	-	
31XX	母公司業主權益合計		43,970,772	29		42,611,828	33		27,332,595	30	
36XX	非控制權益		906,072	1		660,194	1		131,630	-	
3XXX	權益合計		44,876,844	30		43,272,022	34		27,464,225	30	
	負債與權益總計		151,201,083	100		128,987,105	100		91,475,555	100	

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：孫大明



會計主管：吳文瑜



TPK Holding Co., Ltd. 及子公司

合併綜合損益表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股盈餘為元

代 碼		102年度		101年度	
		金 額	%	金 額	%
4100	營業收入淨額（附註四、二二、二七及三二）	\$ 159,067,439	100	\$ 176,609,592	100
5110	營業成本（附註四、十、十二、十四、十九、二十、二一、二三、二九及三二）	<u>138,136,906</u>	<u>87</u>	<u>146,724,889</u>	<u>83</u>
5900	營業毛利	<u>20,930,533</u>	<u>13</u>	<u>29,884,703</u>	<u>17</u>
	營業費用（附註四、十二、十四、二十、二一、二三、二七、二九及三二）				
6100	推銷費用	984,022	1	962,217	-
6200	管理費用	4,538,973	3	3,920,433	2
6300	研究發展費用	<u>5,416,368</u>	<u>3</u>	<u>4,703,853</u>	<u>3</u>
6000	營業費用合計	<u>10,939,363</u>	<u>7</u>	<u>9,586,503</u>	<u>5</u>
6900	營業淨利	<u>9,991,170</u>	<u>6</u>	<u>20,298,200</u>	<u>12</u>
	營業外收入及支出				
7010	政府補助收入（附註四）	934,360	1	420,593	-
7100	利息收入（附註四及二三）	819,915	1	493,312	-
7190	其他收入—其他（附註二三、二九及三二）	198,206	-	205,081	-
7230	外幣兌換利益淨額（附註四）	93,638	-	13,420	-
7510	利息費用（附註四、十二、十六、十七及二三）	( 1,078,076 )	( 1 )	( 712,009 )	-
7590	什項支出（附註四、十三及二三）	( 101,171 )	-	( 16,103 )	-
7635	透過損益按公允價值衡量之金融資產（負債）損失（附註四及七）	( 30,673 )	-	( 29,112 )	-
7070	採用權益法認列之關聯企業損失之份額（附註四及十一）	( <u>1,923,186</u> )	( <u>1</u> )	( <u>395,516</u> )	<u>-</u>
7000	營業外收入及支出合計	( <u>1,086,987</u> )	<u>-</u>	( <u>20,334</u> )	<u>-</u>

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代 碼		102年度		101年度	
		金 額	%	金 額	%
7900	稅前淨利	\$ 8,904,183	6	\$ 20,277,866	12
7950	所得稅費用 (附註四及二四)	<u>1,289,616</u>	<u>1</u>	<u>5,361,542</u>	<u>3</u>
8200	本年度淨利	<u>7,614,567</u>	<u>5</u>	<u>14,916,324</u>	<u>9</u>
	其他綜合損益				
8310	國外營運機構財務報表換算 之兌換差額 (附註四及二 一)	1,051,780	-	( 1,099,063 )	( 1 )
8360	確定福利計畫精算利益 (損 失) (附註四及二十)	1,041	-	( 6,218 )	-
8370	採用權益法認列之關聯企業 其他綜合損益之份額 (附 註四及二一)	37,457	-	( 103,199 )	-
8399	與其他綜合損益組成部分相 關之所得稅利益 (費用) (附註四、二一及二四)	( <u>5,567</u> )	<u>-</u>	<u>2,438</u>	<u>-</u>
8300	本年度其他綜合損益 (稅後淨額)	<u>1,084,711</u>	<u>-</u>	( <u>1,206,042</u> )	( <u>1</u> )
8500	本年度綜合損益總額	<u>\$ 8,699,278</u>	<u>5</u>	<u>\$ 13,710,282</u>	<u>8</u>
	淨利歸屬於：				
8610	母公司業主	\$ 7,188,503	5	\$ 14,364,913	8
8620	非控制權益	<u>426,064</u>	<u>-</u>	<u>551,411</u>	<u>-</u>
8600		<u>\$ 7,614,567</u>	<u>5</u>	<u>\$ 14,916,324</u>	<u>8</u>
	綜合 (損) 益總額歸屬於：				
8710	母公司業主	\$ 8,244,305	5	\$ 13,166,347	8
8720	非控制權益	<u>454,973</u>	<u>-</u>	<u>543,935</u>	<u>-</u>
8700		<u>\$ 8,699,278</u>	<u>5</u>	<u>\$ 13,710,282</u>	<u>8</u>
	每股盈餘 (附註二五)				
	來自母公司業主本年度淨利				
9710	基 本	<u>\$ 21.90</u>		<u>\$ 46.09</u>	
9810	稀 釋	<u>\$ 21.21</u>		<u>\$ 43.89</u>	

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：孫大明



會計主管：吳文瑜



單位：新台幣仟元



TPK Holding Co., Ltd. 公司  
民國 102 年 12 月 31 日

代碼	歸屬		於		母		公		司		其		他		主		權		之		益		
	股本 (附註四及一)	資本公積 (附註四、一七、二一及二八)	法定盈餘公積 (附註四及二一)	留	盈餘	未分配盈餘 (附註四、二一及二八)	國外營運機構財務報表換算之兌換差額 (附註四及二一)	備供出售金融商品未實現 (損) 益 (附註四及二一)	非控制權益 (附註四、二一及二八)	計	總	總	總	總	總	總	總	總	總	總	總	總	總
A1	\$ 2,352,709	\$ 8,194,203	\$ 694,987	\$ 16,091,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B1	-	-	1,119,630	( 1,119,630 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B5	-	-	-	( 4,705,418 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 4,705,418 )
B9	705,813	-	-	( 705,813 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D1	-	-	-	14,364,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,916,324
D3	-	-	-	( 5,163 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 1,206,042 )
D5	-	-	-	14,339,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,710,282
E1	176,000	6,612,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,788,863
I1	-	( 838 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 838 )
M5	-	-	-	( 1,321,059 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 1,321,059 )
N1	-	253,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	253,762
N1	36,830	450,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,082
C3	-	614,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	614,298
O1	-	-	-	( 3,894 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 19,175 )
Z1	3,271,352	16,124,540	1,814,617	22,595,702	( 1,193,611 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	( 772 )	43,272,022
B1	-	-	1,405,427	( 1,405,427 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B5	-	-	-	( 6,870,195 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 6,870,195 )
D1	-	-	-	7,188,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,188,503
D3	-	-	-	1,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,084,711
D5	-	-	-	7,189,785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,699,278
I1	1,296	53,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,023
M5	-	-	-	( 407,145 )	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 407,145 )
N1	-	130,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,791
N1	20,239	180,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,396
O1	-	5,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	( 209,095 )
Z1	\$ 3,292,887	\$ 16,494,984	\$ 3,220,044	\$ 21,102,720	( \$ 138,785 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	( \$ 1,078 )	\$ 44,876,844

後附之附註係本合併財務報告之一部分。



會計主管：英文瑜



經理人：孫大明



董事長：江朝瑞

TPK Holding Co., Ltd.及子公司

合併現金流量表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		102 年度	101 年度
	營業活動之現金流量		
A10000	本年度稅前淨利	\$ 8,904,183	\$ 20,277,866
A20010	不影響現金流量之收益費損項目		
A20100	折舊費用	6,392,841	4,585,219
A20200	攤銷費用	167,718	168,202
A20300	呆帳費用 (迴轉利益)	6,641	( 396)
A20900	利息費用	1,078,076	712,009
A21200	利息收入	( 819,915)	( 493,312)
A21900	員工認股權酬勞成本	130,791	253,762
A22300	採用權益法認列之關聯企業損失之份額	1,923,186	395,516
A22500	處分及報廢不動產、廠房及設備損失	71,666	5,916
A22800	處分無形資產損失	-	136
A23700	存貨跌價及呆滯損失	892,555	67,710
A23800	資產減損損失	1,205,178	354,953
A24200	買回應付公司債利益	-	( 3,974)
A29900	預付租賃款攤銷	20,085	14,991
A29900	提列 (迴轉) 負債準備	( 22,684)	737,704
A30000	營業資產及負債之淨變動數		
A31150	應收帳款減少 (增加)	13,142,200	( 19,796,941)
A31180	其他應收款減少 (增加)	( 3,655,668)	6,553,875
A31200	存貨減少 (增加)	4,257,901	( 2,051,806)
A31240	其他流動資產減少 (增加)	( 96,201)	89,523
A32150	應付票據及帳款增加 (減少)	( 10,220,231)	3,720,846
A32160	應付帳款—關係人增加 (減少)	( 1,673,509)	2,229,333
A32170	應付工程及設備款增加 (減少)	1,943,017	( 1,510,991)
A32180	其他應付款減少	( 167,499)	( 116,529)
A32230	其他流動負債增加 (減少)	( 329,199)	250,582
A32200	短期負債準備減少	( 5,030)	( 8,897)
A32240	應計退休金負債減少	( 693)	( 313)
A33000	營運產生之現金流入	23,145,409	16,434,984
A33100	收取之利息	786,007	425,723
A33500	支付之所得稅	( 3,462,203)	( 2,263,431)
AAAA	營業活動之淨現金流入	<u>20,469,213</u>	<u>14,597,276</u>

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代 碼		102 年度	101 年度
	投資活動之現金流量		
B00600	取得無活絡市場之債券投資	(\$ 5,978,727)	(\$ 2,503,198)
B02200	取得子公司股權之淨現金流出	( 1,304,443)	( 1,361,655)
B02700	購置不動產、廠房及設備	( 5,709,564)	( 3,175,216)
B02800	處分不動產、廠房及設備價款	45,170	57,118
B03700	存出保證金減少	36,946	131,781
B04500	購置無形資產	( 65,795)	( 65,031)
B04600	處分無形資產價款	7,839	245
B04800	其他資產減少(增加)	( 6)	5,412
B07100	預付設備款增加	( 16,688,776)	( 10,779,471)
B07300	長期預付租金增加	( 496,309)	-
BBBB	投資活動之淨現金流出	( 30,153,665)	( 17,690,015)
	籌資活動之現金流量		
C01200	發行公司債	-	6,716,804
C01300	償還公司債	-	( 79,456)
C01600	舉借長期借款	8,335,812	5,595,800
C01700	償還長期借款	( 6,186,989)	( 4,440,389)
C03000	存入保證金增加(減少)	15,714	( 8,734)
C00100	短期借款增加	28,965,087	6,007,794
C03800	其他應付款—關係人減少	( 30,035)	-
C04300	其他負債減少	( 10,555)	( 9)
C04600	現金增資	-	6,788,863
C04500	發放現金股利	( 6,870,195)	( 4,705,418)
C04800	員工執行認股權	200,396	487,082
C05600	支付之利息	( 499,001)	( 304,938)
C05800	非控制權益變動	891	277,265
CCCC	籌資活動之淨現金流入	23,921,125	16,334,664
DDDD	匯率變動對現金及約當現金之影響	824,771	( 386,647)
EEEE	本年度現金增加數	15,061,444	12,855,278
E00100	年初現金餘額	23,237,949	10,382,671
E00200	年底現金餘額	\$ 38,299,393	\$ 23,237,949

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：孫大明



會計主管：吳文瑜



## 【附件四】



單位：美金元

期初未分配盈餘	518,651,795
採用國際財務報導準則調整數	<u>(38,256,120)</u>
調整後期初保留盈餘	480,395,675
因長期股權投資調整保留盈餘	(13,961,183)
精算損益列入保留盈餘	<u>43,335</u>
調整後未分配盈餘	466,477,827
本期淨利(註1)	243,336,580
減：提列法定盈餘公積	<u>(24,333,658)</u>
本期可供分配盈餘	685,480,749
分派項目：	
-普通股現金股利-每股新台幣 5 元 (註2及3)	<u>(54,341,544)</u>
期末未分配盈餘	<u>631,139,205</u>

註1：擬配發

董事酬勞 1,200,000

註2：正確配發之現金股利之美金金額，依規定將以股東會前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準，目前暫以2014年2月28日新台幣30.30元兌換1美元設算。

註3：本次現金股利依本公司2014年2月28日流通在外股數329,309,759股計算，嗣後如因本公司已發行海外可轉換公司債經持有人請求轉換成普通股或員工認股權執行等，致影響流通在外股份數量，股東配息率因此發生變動者，擬提請股東會授權董事會全權處理。

## 補充資料

每股現金股利(新台幣元)	5
現金股利(新台幣元)	1,646,548,795
現金股利(美金元)	54,341,544

董事長：江朝瑞



經理人：孫大明



會計主管：吳文瑜



**Exhibit 4.**

**TPK Holding Co., Ltd.**  
**PROFIT DISTRIBUTION TABLE**  
**Year 2013**

(Unit : \$US)

Unappropriated retained earnings of previous year	518,651,795
The adjusted amount of adopting IFRSs	<u>(38,256,120)</u>
Unappropriated retained earnings of previous year after adjustments	480,395,675
The adjustments to retained earnings due to long-term investments	(13,961,183)
The adjustments of cumulative actuarial gains and losses to Retained Earnings	<u>43,335</u>
Unappropriated retained earnings after adjustments	466,477,827
2013 net profit after tax(Note1)	243,336,580
Less : 10% legal reserve	<u>(24,333,658)</u>
Distributable net profit	685,480,749
Distributable item :	
-Cash dividend to shareholders-NT\$ 5 per share (Note 2 and 3)	<u>(54,341,544)</u>
The ending balance of unappropriated retained earnings	<u>631,139,205</u>

Note 1: Proposed distribution of directors' compensation 1,200,000

Note 2: Exact amount of cash dividends denominated in USD will be calculated based upon the average spot rate for buying and selling published by the Bank of Taiwan between NTD and USD on the business day immediately prior to the date of the general meeting. The foreign exchange rate tentatively adopted is USD 1: NTD30.30 on February 28, 2014.

Note 3: The amount of cash dividend is calculated based upon total issued shares outstanding (329,309,759 shares) on February 28, 2014. Before the distribution record date, if the total issued shares outstanding is affected by conversion in connection with ECBs and ESOP, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

## Supplementary Data:

Cash dividend per share (NTD)	<b>5</b>
Cash dividends (NTD)	<b>1,646,548,795</b>
Cash dividends (USD)	<b>54,341,544</b>

Chairman: Chiang, Chao-Juei    Executive: Sun, Ta-Min    Accounting Manager: Wu, Wen-Yu

取得或處分資產處理程序修訂前後條文對照表

修訂後	修訂前
<b>第2.2.條</b> 不動產(含土地、房屋及建築、投資性不動產、 <u>土地使用權</u> 、營建業之存貨)及設備。	<b>第2.2.條</b> 不動產(含營建業之存貨)及 <u>其他固定資產</u> 。
<b>第3.1.3.條</b> 關係人、子公司：應依證券發行人財務報告編製準則規定認定之。	<b>第3.1.3.條</b> 關係人：指依財團法人中華民國會計研究發展基金會(以下簡稱會計研究發展基金會)所發布之財務會計準則公報第六號所規定者。
<b>第3.1.4.條</b> (條次變更) 專業估價者：指不動產估價師或其他依法律得從事不動產、 <u>設備估價</u> 業務者。	<b>第3.1.4.條</b> 子公司：指依會計研究發展基金會發布之財務會計準則公報第五號及第七號所規定者。
<b>第3.1.5.條</b> (條次變更) 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。	<b>第3.1.5.條</b> 專業估價者：指不動產估價師或其他依法律得從事不動產、 <u>其他固定資產估價</u> 業務者。
<b>第3.1.6.條</b> (條次變更) 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。	<b>第3.1.6.條</b> 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。
<b>第3.1.7.條</b> (條次變更) 最近期財務報表：公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。	<b>第3.1.7.條</b> 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。
<b>第3.1.8.條</b> (條次變更) 主管機關：係指中華民國金融監督管理委員會。	<b>第3.1.8.條</b> 「最近期財務報表」：公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。

<p><b>第3.1.9.條 (刪除)</b></p>	<p><b>第3.1.9.條</b> 主管機關：係指<u>中華民國行政院金融監督管理委員會</u>。</p>
<p><b>第3.5.條</b> 取得或處分不動產或<u>設備</u>作業程序</p>	<p><b>第3.5.條</b> 取得或處分不動產或<u>其他固定資產</u>作業程序</p>
<p><b>第 3.5.1.條</b> 本公司及子公司取得或處分不動產及<u>設備</u>，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。</p>	<p><b>第 3.5.1.條</b> 本公司及子公司取得或處分不動產及<u>其他固定資產</u>，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。</p>
<p><b>第 3.5.2.條</b> (2) 取得或處分<u>設備</u>，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司及子公司『核決權限表』規定辦理。</p>	<p><b>第 3.5.2.條</b> (2) 取得或處分<u>其他固定資產</u>，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司及子公司『核決權限表』規定辦理。</p>
<p><b>第 3.5.3.條</b> 執行單位 本公司及子公司取得或處分不動產或<u>設備</u>時，應依前項核決權限呈核決後，由資產管理單位負責執行。</p>	<p><b>第 3.5.3.條</b> 執行單位 本公司及子公司取得或處分不動產或<u>其他固定資產</u>時，應依前項核決權限呈核決後，由資產管理單位負責執行。</p>
<p><b>第3.5.4.條</b> 本公司及子公司取得或處分不動產或<u>設備</u>，除向政府機構交易、自地委建、租地委建，或取得、處分供營業使用之設備者外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定： (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。 (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。 (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依<u>財團法人中華民國會計研究發展基金會</u>（以下簡稱會計研究發展基</p>	<p><b>第3.5.4.條</b> 本公司及子公司取得或處分不動產或<u>其他固定資產</u>交易金額達應主管機關公告申報標準者，除向政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備者外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定： (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。 (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。 (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易</p>



<p>金會)所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>(A)估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>(B)二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>(4)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p>	<p>金額外，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>(A)估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>(B)二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>(4)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p>
<p><b>第3.6.2.條</b></p> <p>本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，<u>除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外</u>，應將下列資料，提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p>	<p><b>第3.6.2.條</b></p> <p>本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，應將下列資料，提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p>
<p><b>第3.6.5.條</b></p> <p>本公司及子公司向關係人取得不動產，有下列情形之一者，免適用第3.6.3.條及第3.6.4.條規定，但仍應依第3.6.2.條規定辦理：</p> <p>(1)關係人係因繼承或贈與而取得不動產。</p> <p>(2)關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>(3)<u>與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</u></p>	<p><b>第3.6.5.條</b></p> <p>本公司及子公司向關係人取得不動產，有下列情形之一者，免適用第3.6.3.條及第3.6.4.條規定，但仍應依第3.6.2.條規定辦理：</p> <p>(1)關係人係因繼承或贈與而取得不動產。</p> <p>(2)關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>(3)與關係人簽訂合建契約而取得不動產。</p>
<p><b>第 3.7.1.條</b></p> <p>本公司及子公司取得或處分會員證或無形資產交易悉依核決權限辦理，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，<u>除與政府機構交易外</u>，應於事實發生日前洽請會計師就交易價格之合理性表示意見，並提董事會通過後始得為之</p>	<p><b>第3.7.1.條</b></p> <p>本公司及子公司取得或處分會員證或無形資產交易悉依核決權限辦理，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，並提董事會通過後始得為之。</p>

### 第3.11.1.條

本公司及子公司取得或處分資產，依相關法令規定，如有下列情形者，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相關主管機關指定之資訊申報網站辦理公告申報：

- (1) 向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金，不在此限。
- (2) 進行合併、分割、收購或股份受讓。
- (3) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- (4) 除(1)~(3)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者。但下列情形不在此限：
  - (A) 買賣公債。
  - (B) 買賣附買回、賣回條件之債券、申購或贖回國內貨幣市場基金。
  - (C) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。
  - (D) 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，交易金額未達新臺幣五億元以上。(以公司預計投入之金額為計算基準)

### 第3.11.1.條

本公司及子公司取得或處分資產，依相關法令規定，如有下列情形者，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相關主管機關指定之資訊申報網站辦理公告申報：

- (1) 向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。
- (2) 進行合併、分割、收購或股份受讓。
- (3) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- (4) 除(1)~(3)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者。但下列情形不在此限：
  - (A) 買賣公債。
  - (B) 買賣附買回、賣回條件之債券。
  - (C) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。
  - (D) 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，交易金額未達新臺幣五億元以上。(以公司預計投入之金額為計算基準)

**第 3.15.4.條**

本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。

第一次修訂，並經 2010 年 4 月 13 日股東會通過。

第二次修訂，並經 2011 年 4 月 18 日股東會通過。

第三次修訂，並經 2012 年 5 月 16 日股東會通過。

第四次修訂，並經 2014 年 5 月 29 日股東會通過。

**第 3.15.4.條**

本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。

第一次修訂，並經 2010 年 4 月 13 日股東會通過。

第二次修訂，並經 2011 年 4 月 18 日股東會通過。

第三次修訂，並經 2012 年 5 月 16 日股東會通過。

**Comparison Table of Amendments to the Procedures of Acquisition or Disposal of Assets**

<b>Proposed Amendments</b>	<b>Current Provisions</b>
<p><b>Article 2.2</b> Real property (including <u>land, buildings, constructions, investment-oriented real estate, the rights to use land, inventories of construction enterprises) and equipment;</u></p>	<p><b>Article 2.2</b> Real property (including inventories of construction enterprises) and <u>other fixed assets;</u></p>
<p><b>Article 3.1.3</b> Related party or Subsidiary: <u>Shall be defined in accordance with the requirements set forth under the Guidelines Governing the Preparation of Financial Reports by Securities Issuers;</u></p>	<p><b>Article 3.1.3.</b> Related party: <u>As defined in Statement of Financial Accounting Standards No. 6 published by the ROC Accounting Research and Development Foundation (hereinafter ARDF);</u></p>
<p><b>Article 3.1.4.</b> (Removed to this Article) Professional appraiser: A real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or <u>equipment.</u></p>	<p><b>Article 3.1.4.</b> <u>Subsidiary: As defined in Statements of Financial Accounting Standards No. 5 and No. 7 published by the ARDF.</u></p>
<p><b>Article 3.1.5.</b> (Removed to this Article) Date of occurrence: The date of conclusion of contract, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.</p>	<p><b>Article 3.1.5.</b> Professional appraiser: A real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or <u>other fixed assets.</u></p>
<p><b>Article 3.1.6.</b> (Removed to this Article) Mainland area investment: Investments in China conducted in accordance with the provisions of the Regulations Governing Permission for</p>	<p><b>Article 3.1.6.</b> Date of occurrence: The date of conclusion of contract, date of payment, date of consignment trade, date of transfer, dates of</p>

Investment or Technical Cooperation in the Mainland Area of the Ministry of Economic Affairs Investment Commission.	boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.
<b>Article 3.1.7.</b> (Removed to this Article) Most recent financial statements: the financial statements audited or reviewed by a certified public accountant obtained by the Company.	<b>Article 3.1.7.</b> Mainland area investment: Investments in China conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area of the Ministry of Economic Affairs Investment Commission.
<b>Article 3.1.8.</b> (Removed to this Article) Competent Authority: Financial Supervisory Commission, the Republic of China.	<b>Article 3.1.8.</b> Most recent financial statements: the financial statements audited or reviewed by a certified public accountant obtained by the Company.
<b>Article 3.1.9.</b> (Deleted)	<b>Article 3.1.9.</b> Competent Authority: Financial Supervisory Commission, <u>Executive Yuan</u> , the Republic of China.
<b>Article 3.5.</b> Operating procedure for the acquisition or disposal of real property or <u>equipment</u> .	<b>Article 3.5.</b> Operating procedure for the acquisition or disposal of real property or other fixed assets.
<b>Article 3.5.1.</b> The Company and the Subsidiary's acquisition or disposal of real property or <u>equipment</u> shall follow the SOP defined in the Company's internal control system – fixed assets operating cycle.	<b>Article 3.5.1.</b> The Company and the Subsidiary's acquisition or disposal of real property or <u>other fixed assets</u> shall follow the SOP defined in the Company's internal control system – fixed assets operating cycle.
<b>Article 3.5.2.</b> Procedure for determining the trading terms and conditions, and degree of authority delegated (2)The acquisition or disposal of <u>equipment</u> by	<b>Article 3.5.2.</b> Procedure for determining the trading terms and conditions, and degree of authority delegated

<p>the Company or the Subsidiary may be in any of the manners, such as price inquiry, price comparison, price negotiation or tendering, and shall be approved in accordance with the requirements provided in the Company’s “Delegation of Authorization for Final Decisions.”</p>	<p>(2)The acquisition or disposal of <u>other fixed assets</u> by the Company or the Subsidiary may be in any of the manners, such as price inquiry, price comparison, price negotiation or tendering, and shall be approved in accordance with the requirements provided in the Company’s “Delegation of Authorization.”</p>
<p><b>Article 3.5.3.</b> Operator After the acquisition or disposal of real property or <u>equipment</u> by the Company or the Subsidiary is approved, subject to the delegation of authorization as referred to in the preceding paragraph, the asset management unit shall be responsible for implementation of the transaction.</p>	<p><b>Article 3.5.3.</b> Operator After acquisition or disposal of real property or <u>other fixed assets</u> by the Company or the Subsidiary is approved, subject to the delegation of authorization as referred to in the preceding paragraph, the asset management unit shall be responsible for executing the transaction.</p>
<p><b>Article 3.5.4.</b> In the acquisition or disposal of real property or <u>equipment</u> by the Company or the Subsidiary in which the transaction amount meets the criteria for public announcement as defined by the competent authority, including that in which the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business machinery and equipment, shall, prior to the date of occurrence of the event, obtain an appraisal report in advance from a professional appraiser and shall further comply with the following provisions: (3)Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to</p>	<p><b>Article 3.5.4.</b> In the acquisition or disposal of real property or <u>other fixed assets</u> by the Company or the Subsidiary in which the transaction amount meets the criteria for public announcement defined by the competent authority, including that in which the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business machinery and equipment, shall, prior to the date of occurrence of the event, obtain an appraisal report in advance from a professional appraiser and shall further comply with the following provisions: (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results,</p>

<p>be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be retained to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by <u>the Accounting Research and Development Foundation of the Republic of China (hereinafter referred to as ARDF)</u> and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p>	<p>unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by <u>the ARDF</u> and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p>
<p><b>Article 3.6.2.</b> To acquire or dispose of real property from a related party, or to acquire or dispose of assets other than real property from a related party and where the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets or NT\$300 million or more, the Company or the Subsidiary may not execute the transaction agreement(s) or settle payment until the following matters have been approved by the Audit Committee and Board of Directors <u>except for trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds</u>:</p>	<p><b>Article 3.6.2.</b> To acquire or dispose of real property from a related party, or to acquire or dispose assets other than real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets or NT\$300 million or more, the Company or the Subsidiary may not execute the transaction agreement(s) or settle payment until the following matters have been approved by the Audit Committee and Board of Directors:</p>
<p><b>Article 3.6.5.</b> (3)Real property is acquired through conclusion of a joint development contract with the related party <u>or through engaging a related party to build real property, either on the company's own land or on rented land.</u></p>	<p><b>Article 3.6.5.</b> (3)The real property is acquired through conclusion of a joint development contract with the related party.</p>
<p><b>Article 3.7.1.</b> Where the Company or the Subsidiary acquires or disposes of membership cards or intangible assets, it shall be made in accordance with the</p>	<p><b>Article 3.7.1.</b> Where the Company or the Subsidiary acquires or disposes of membership cards or intangible assets, it shall be made in</p>

<p>delegation of authorization. If the transaction amount reaches 20 percent of more of paid-in capital or NT\$300 million or more, <u>except for transacting with the government agency</u>, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price and submit it to the Board of Directors for prior approval.</p>	<p>accordance with the delegation of authorization. If the transaction amount reaches 20 percent of more of paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price and submit it to the Board of Directors for prior approval.</p>
<p><b>Article 3.11.1.</b>  (1)The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements <u>or subscription or redemption of domestic money market funds</u>;  (4) Where an asset transaction other than any of those referred to in the preceding three subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:  (A)Trading of government bonds  (B)<u>Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds</u>;</p>	<p><b>Article 3.11.1.</b>  (1)The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements;  (4) Where an asset transaction other than any of those referred to in the preceding three subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:  (A)Trading of government bonds  (B)<u>Trading of bonds under repurchase/resale agreements</u>;</p>
<p><b>Article 3.15.4.</b>  These Regulations were enacted and approved by the 2<sup>nd</sup> shareholders' meeting held on January 8, 2010.</p>	<p><b>Article 3.15.4.</b>  These Regulations were enacted and approved by the 2<sup>nd</sup> shareholders' meeting held on January 8, 2010.</p>



<p>The first amendment was approved by the shareholders' meeting held on April 13, 2010.</p> <p>The second amendment was approved by the shareholders' meeting held on June 9, 2011.</p> <p>The third amendment was approved by the shareholders' meeting held on May 16, 2012.</p> <p><u>The fourth amendment was approved by the shareholders' meeting held on May 29, 2014.</u></p>	<p>The first amendment was approved by the shareholders' meeting held on April 13, 2010.</p> <p>The second amendment was approved by the shareholders' meeting held on June 9, 2011.</p> <p>The third amendment was approved by the shareholders' meeting held on May 16, 2012.</p>
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附錄  
**Appendix**

## 取得或處分資產處理程序

### 1. 目的：

為保障投資、落實資訊公開、加強本公司資產取得或處分之管理，特訂定本處理程序。

### 2. 範圍：

本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例之公司(以下稱子公司)均適用，但個別公司內若有其他較嚴格之規定，依個別公司較嚴格辦法為準。本程序所稱資產之適用範圍如下：

2.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。

2.2. 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。

2.3. 會員證。

2.4. 專利權、著作權、商標權、特許權等無形資產。

2.5. 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。

2.6. 衍生性商品。

2.7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。

2.8. 其他重要資產。

### 3. 作業程序

#### 3.1. 名詞定義

3.1.1. 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。

3.1.2. 依法律合併、分割、收購或股份受讓而取得或處分之資產：

指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份(以下簡稱股份受讓)者。

3.1.3. 關係人、子公司：應依證券發行人財務報告編製準則規定認定之。

- 3.1.4.** 專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。
- 3.1.5.** 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。
- 3.1.6.** 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。。
- 3.1.7.** 最近期財務報表：公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。
- 3.1.8.** 主管機關：係指中華民國金融監督管理委員會。

### **3.2. 關係人之排除**

本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。

### **3.3. 投資範圍及額度**

本公司及子公司得投資各類資產之限額如下：

- 3.3.1.** 非供營業使用之不動產之總額以不超過公司之股東權益為限。
- 3.3.2.** 投資有價證券之總額不得超過公司股東權益之3倍為限。
- 3.3.3.** 投資個別有價證券之限額，不得超過公司之股東權益之1.5倍為限。
- 3.3.4.** 取得或處分會員證或無形資產交易金額以不超過公司股東權益之百分之五十為限。
- 3.3.5.** 對大陸地區投資總額不得逾相關主管機關對大陸投資之限額規定（如有）。

### **3.4. 取得或處分有價證券作業程序**

- 3.4.1.** 本公司及子公司於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決權限呈請核准。
- 3.4.2.** 本公司及子公司非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依核決權限呈請核准後，提請董事會通過。重大之資產交易，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。

**3.4.3.** 本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若須採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。

**3.4.4.** 第3.4.3.條交易金額之計算，應依第3.11.2條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

### **3.5.取得或處分不動產或設備作業程序**

**3.5.1.** 本公司及子公司取得或處分不動產及設備，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。

#### **3.5.2. 交易條件及授權額度之決定程序**

(1) 本公司及子公司取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，依核決權限核准後為之，金額超過新台幣五千萬元者，應於事後最近一次董事會中提會報備；金額超過新台幣一億元者，須提經董事會通過後始得為之。

(A) 向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，不論是否供營業用，均須事前提請審計委員會及董事會核准後為之。

(B) 取得非供營業用不動產，金額超過新台幣二億元者，應於事後最近一次董事會中提會報備；金額超過新台幣三億元者，須提經董事會通過後始得為之。

(C) 取得營業用不動產，金額達交易公司實收資本額百分之二十或新台幣五億元者，須提經董事會通過後始得為之。

(2) 取得或處分設備，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司及子公司『核決權限表』規定辦理。

(3) 本公司及子公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者屬重大資產交易，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，前項如未經審計委員會全體成員二

分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

### 3.5.3. 執行單位

本公司及子公司取得或處分不動產或設備時，應依前項核決權限呈核決後，由資產管理單位負責執行。

3.5.4. 本公司及子公司取得或處分不動產或設備，除向政府機構交易、自地委建、租地委建，或取得、處分供營業使用之設備者外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：

- (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
- (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。
- (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：
  - (A) 估價結果與交易金額差距達交易金額之百分之二十以上者。
  - (B) 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
- (4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。

### 3.6. 向關係人取得不動產作業程序：

3.6.1. 本公司及子公司向關係人取得或處分資產，除應依前條及本條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依前條規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第3.11.2條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

3.6.2. 本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之

十或新台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外，應將下列資料，提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：

- (1)取得或處分資產之目的、必要性及預計效益。
- (2)選定關係人為交易對象之原因。
- (3)向關係人取得不動產，依第 3.6.3 條及第 3.6.6 條規定評估預定交易條件合理性之相關資料。
- (4)關係人原取得日期及價格、交易對象及其與公司及關係人之關係等事項。
- (5)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。
- (6)依第 3.6.1 條規定取得之專業估價者出具之估價報告，或會計師意見。
- (7)本次交易之限制條件及其他重要約定事項。

前項交易金額之計算，應依第 3.11.2 條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交審計委員會及董事會通過承認部分免再計入。

本公司及子公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。

依第 3.6.2 條規定提報董事會討論前，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。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。於提報董事會討論時，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，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

**3.6.3.** 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性（合併購買同一標的之土地及房屋者，得就土地及房屋分別按下列任一方法評估交易成本）：

- (1) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。

(2) 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

**3.6.4.** 本公司及子公司向關係人取得不動產，除依前項規定評估不動產成本外，並應洽請會計師複核及表示具體意見。

**3.6.5.** 本公司及子公司向關係人取得不動產，有下列情形之一者，免適用第3.6.3.條及第3.6.4.條規定，但仍應依第3.6.2.條規定辦理：

(1) 關係人係因繼承或贈與而取得不動產。

(2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。

(3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。

**3.6.6.** 本公司及子公司向關係人取得不動產，如經第3.6.3.條評估其結果均較交易價格為低者，應依第3.6.7.條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者及會計師之具體合理性意見者，不在此限：

(1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

(A) 素地依第3.6.3條至第3.6.5條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

(B) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理之樓層或地區價差評估後條件相當者。

(C) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理之樓層價差推估其交易條件相當者。

(2) 舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。

(3) (1)、(2)所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原



則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

**3.6.7.** 本公司及子公司向關係人取得不動產，如經第3.6.3.條至第3.6.6.條評估其結果均較交易價格為低者，應辦理下列事項：

- (1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。且對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。依前述規定提列之特別盈餘公積，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經相關主管機關同意後，始得動用該特別盈餘公積。
- (2) 如有第3.6.7.條之情事時，獨立董事應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。獨立董事辦理前項事務，得代表公司委託律師、會計師審核之。
- (3) 應將(1)、(2)處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。
- (4) 若有證據顯示交易有不合營業常規之情事者，亦應依第3.6.7.條(1)至(3)款規定辦理。

**3.7. 取得或處分會員或無形資產**

**3.7.1.** 本公司及子公司取得或處分會員證或無形資產交易悉依核決權限辦理，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，除與政府機構交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，並提董事會通過後始得為之。

**3.7.2.** 第3.7.1條交易金額之計算，應依第3.11.2條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

**3.8.** 經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

**3.9.** 取得或處分衍生性商品交易之處理程序依本公司「從事衍生性商品交易處理程序」規定。

### 3.10. 企業合併、分割、收購及股份受讓作業程序

**3.10.1.** 本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

**3.10.2.** 本公司及子公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。若股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

**3.10.3.** 除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司及子公司與參與合併、分割或收購之公司應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。

本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核。

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

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

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

依相關法令規定，本公司應於董事會決議通過之即日起算二日內，將第3.10.3.條(1)及(2)兩項資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

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

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

- (1) 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。
- (2) 處分公司重大資產等影響公司財務業務之行為。
- (3) 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
- (4) 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
- (5) 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
- (6) 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

**3.10.6.** 參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：

- (1) 違約之處理。
- (2) 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
- (3) 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。
- (4) 參與主體或家數發生增減變動之處理方式。
- (5) 預計計畫執行進度、預計完成日程。
- (6) 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

**3.10.7.** 本公司及子公司參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。

**3.10.8.** 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司及子公司應與其簽訂協議，並依第3.10.3.條、第3.10.4.條及第3.10.7.條規定辦理。

### **3.11. 資訊公開揭露程序**

**3.11.1.** 本公司及子公司取得或處分資產，依相關法令規定，如有下列情形者，應按性質依規定格式，於事實發生之日起算二日內將相關資訊於相關主管機關指定之資訊申報網站辦理公告申報：

- (1) 向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣

三億元以上。但買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金，不在此限。

- (2) 進行合併、分割、收購或股份受讓。
- (3) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- (4) 除(1)~(3)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者。但下列情形不在此限：
  - (A) 買賣公債。
  - (B) 買賣附買回、賣回條件之債券、申購或贖回國內貨幣市場基金。
  - (C) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。
  - (D) 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，交易金額未達新臺幣五億元以上。(以公司預計投入之金額為計算基準)

**3.11.2.** 前項交易金額依下列方式計算之：

- (1) 每筆交易金額。
- (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。
- (3) 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產之金額。
- (4) 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。

**3.11.3.** 第3.11.2條所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。

**3.11.4.** 應依相關法令規定，按月將本公司及子公司截至上月底止從取得或處分資產之情形依規定格式，於每月十日前輸入相關主管機關指定之資訊申報網站。

**3.11.5.** 本公司及子公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應將全部項目重行公告申報。

**3.11.6.** 本公司及子公司取得或處分資產應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書妥為留存備查，除其他法律另有規定者外，至少保存五年。

**3.11.7.** 本公司及子公司依規定公告申報之交易若有下列情形之一者，應依相關法

令規定，於事實發生之即日起算二日內將相關資訊於相關主管機關指定網站辦理公告申報：

- (A)原交易簽訂之相關契約有變更、終止或解除情事。
- (B)合併、分割、收購或股份受讓未依契約預定日程完成。
- (C)原公告申報內容有變更。

### 3.12. 子公司管理

3.12.1. 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其取得或處分資產達應公告申報標準者，本公司亦應為公告、申報及抄送。

3.12.2. 子公司之公告申報標準中，所稱「達公司實收資本額百分之二十或總資產百分之十」係以本公司之實收資本額或總資產為準。

3.13. 相關人員違反本處理程序及其相關法令規定者，公司得依情節輕重為警告、記過、降職、停職、減薪或其他處分，並作為內部檢討事項。

3.14. 本程序未盡事宜部份，依有關法令及本公司相關規章辦理。

3.15. 本處理程序經董事會通過後，送審計委員會並提報股東會同意，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經董事會（審計委員會）及股東會決議通過。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會。另本公司將本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。

實施與修訂：

3.15.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。

3.15.2. 本公司已設置獨立董事者，依前項規定將本管理辦法提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。

3.15.3. 本公司已設置審計委員會者，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(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)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。

**3.15.4.** 本辦法制定並經2010年1月8日第二次股東會通過後實施。

第一次修訂，並經2010年4月13日股東會通過。

第二次修訂，並經2011年6月9日股東會通過。

第三次修訂，並經2012年5月16日股東會通過。

第四次修訂，並經2014年5月29日股東會通過。

**4. 參考辦法：**

**4.1.** 公開發行公司取得或處分資產處理準則

**5. 使用表單：無**

**5.1.** 簽呈

### **Procedures of the Acquisition or Disposal of Assets**

#### **1.Objectives:**

These Procedures are enacted in order to protect the investment, fulfill the obligation of public disclosure, and enhance the management of the Company's acquisition or disposal of assets management.

#### **2.Scope:**

These Procedures are applicable to the companies which the Company directly or indirectly holds more than 50% of voting shares or rights provided that for those having more stringent procedures, their procedures shall prevail. The assets referred to in these Procedures are applicable to the following:

- 2.1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities;
- 2.2. Real property (including land, buildings, constructions, investment-oriented real estate, the rights to use land, inventories of construction enterprises) and equipment;
- 2.3. Membership cards;
- 2.4. Patents, copyrights, trademarks, franchise rights, and other intangible assets;
- 2.5. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables);
- 2.6. Derivatives;
- 2.7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law;
- 2.8. Other major assets.

#### **3.Operating procedures**

##### **3.1. Definitions of terms**

- 3.1.1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
- 3.1.2. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law:

Assets acquired or disposed through mergers, demergers, or acquisitions conducted under the relevant laws or transfer of shares from another company through issuance of new shares of its own as the consideration therefore.

- 3.1.3. Related party or Subsidiary: Shall be defined in accordance with the requirements set forth under the Guidelines Governing the Preparation of Financial Reports by Securities Issuers;
- 3.1.4. Professional appraiser: A real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or equipment.
- 3.1.5. Date of occurrence: The date of conclusion of contract, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.
- 3.1.6. Mainland area investment: Investments in China conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area of the Ministry of Economic Affairs Investment Commission.
- 3.1.7. Most recent financial statements: the financial statements audited or reviewed by a certified public accountant obtained by the Company.
- 3.1.8. Competent Authority: Financial Supervisory Commission, the Republic of China.

**3.2. Exclusion clauses about related party**

Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and the Subsidiary with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall not be a related party of any party to the transaction

**3.3. Scope and limit of investments**

The limits of the various assets which the Company or the Subsidiary may invest in are specified as following:

- 3.3.1. Total amounts of real property for non-operating use shall be no more than the shareholders' equity of the Company.
- 3.3.2. Total amounts of investment in securities shall be no more than three times shareholders' equity of the Company.
- 3.3.3. The limit of investment in any individual securities shall be no more than 1.5 times shareholders' equity of the Company.
- 3.3.4. The transaction amount for the Company's acquisition or disposal of



membership cards or intangible assets shall be no more than 50% of the shareholders' equity of the Company.

3.3.5. Total amounts of Mainland area investment shall be no more than the limit of Mainland area investment defined by the Competent Authority (if any).

**3.4. Operating procedures for acquisition or disposal of securities**

3.4.1 For the securities acquired or traded in the stock exchange market or OTC market by the Company or the Subsidiary, the operator shall submit the cause, object and reference price of the acquisition or disposal to the delegation of authorization for approval.

3.4.2. For the securities, or the securities in private placement, acquired by the Company or the Subsidiary, other than those acquired or traded in the stock exchange market or OTC market, the operator shall submit the cause, object, trading counterpart, price of transfer, collection and payment terms and conditions, and reference price of the acquisition or disposal to the delegation of authorization for approval, and then submit them to the Board of Directors for resolution. Important transactions of assets shall be approved by a majority of members of the Audit Committee and submitted to the Board of Directors for approval.

3.4.3. To acquire or dispose of securities, the Company or the Subsidiary shall, prior to the date of occurrence of the event, first obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, also engage a certified public accountant to provide an opinion regarding the reasonableness of the transaction price. If a certified public accountant needs to use the report of an expert as evidence, the certified public accountant shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Competent Authority.

3.4.4. The transaction amount referred to in Article 3.4.3. shall be calculated in accordance with the Article 3.11.2, and the term "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a certified public accountant's opinion has been obtained need not be counted in the transaction amount.

**3.5. Operating procedure for the acquisition or disposal of real property or equipment.**

3.5.1. The Company and the Subsidiary's acquisition or disposal of real property or equipment shall follow the SOP defined in the Company's internal control system – fixed assets operating cycle.

3.5.2. Procedure for determining the trading terms and conditions, and degree of authority delegated

(1) The acquisition or disposal of real property by the Company or the Subsidiary shall take the publicly announced current value, appraised value, and actual transaction price of the real property in the neighborhood into consideration, and be executed upon resolution of the trading terms and conditions and transaction price and approval of the delegation of authorization.

(A) The acquisition or disposal of a real property from a related party, or the acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more, no matter whether it is for operating purposes, shall be subject to prior approval of the Audit Committee and Board of Directors.

(B) The acquisition of a real property for non-operating purposes which transaction amount will exceed NT\$20,000,000 shall be submitted to the Board of Director for reviewing afterwards; however, a transaction exceeding NT\$30,000,000 shall be subject to prior approval of the Board of Directors.

(C) The acquisition of a real property for operating purposes which transaction amount will reach to 20% of the paid-in capital of the Company or NT\$50,000,000 shall be subject to prior approval of the Board of Directors.

(2) The acquisition or disposal of equipment by the Company or the Subsidiary may be in any of the manners, such as price inquiry, price comparison, price negotiation or tendering, and shall be approved in accordance with the requirements provided in the Company's "Delegation of Authorization for Final Decisions."

(3) The acquisition or disposal of assets by the Company or the Subsidiary

which is required to be resolved by the Board of Directors in accordance with the procedures as defined by the Company or any other laws shall

be considered an important transaction of assets, which shall be approved by a majority of all audit committee members and submitted to the Board of Directors for resolution. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting.

#### 3.5.3.Operator

After the acquisition or disposal of real property or equipment by the Company or the Subsidiary is approved, subject to the delegation of authorization as referred to in the preceding paragraph, the asset management unit shall be responsible for implementation of the transaction.

3.5.4. In the acquisition or disposal of real property or equipment by the Company or the Subsidiary in which the transaction amount meets the criteria for public announcement as defined by the competent authority, including that in which the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business machinery and equipment, shall, prior to the date of occurrence of the event, obtain an appraisal report in advance from a professional appraiser and shall further comply with the following provisions:

- (1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.
- (2) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be retained to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation of the Republic of China (hereinafter referred to as ARDF) and render a specific opinion regarding the reason for the

discrepancy and the appropriateness of the transaction price:

(A) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.

(B) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

(4) Where an appraisal is conducted by a professional appraiser before a contract execution date, no more than three months may pass between the date of the appraisal report and the contract execution date. Notwithstanding, where the publicly announced current value for the same period is applied and not more than six months have elapsed, a written opinion may still be issued by the original professional appraiser.

**3.6. Operating procedure for acquisition of real property from a related party:**

3.6.1. The acquisition or disposal of assets by the Company or the Subsidiary from a related party shall ensure that the necessary resolutions are adopted and the reasonableness of the transaction terms and conditions is appraised in accordance with the provisions of the preceding clause and this clause. Furthermore, where the transaction amount is 10 percent of the Company's total assets or more, the Company shall obtain an appraisal report from a professional appraiser or a certified public accountant's opinion in accordance with the preceding article.

The transaction amount referred to in the preceding paragraph shall be calculated in accordance with Article 3.11.2, and the term "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a certified public accountant's opinion has been obtained need not be counted in the transaction amount.

3.6.2. To acquire or dispose of real property from a related party, or to acquire or dispose of assets other than real property from a related party and where the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets or NT\$300 million or more, the Company or the Subsidiary may not execute the transaction agreement(s) or settle payment until the following matters have been approved by the Audit Committee and Board of Directors except for trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds:

(1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets;

- (2) The reason for choosing the related party as a trading counterpart;
- (3) While acquiring a real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the clauses 3.6.3 and 3.6.6.
- (4) The date and price at which the related party originally acquired the real property, the original trading counterpart, and that trading counterpart's relationship with the Company and the related party;
- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of conclusion of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
- (6) An appraisal report from a professional appraiser or a certified public accountant's opinion obtained pursuant to Article 3.6.1.
- (7) Restrictive conditions and other important covenants associated with the transaction.

The transaction amount referred to in the preceding paragraph shall be calculated in accordance with Article 3.11.2, and the term "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which has been approved by the Audit Committee and Board of Directors need not be counted in the transaction amount.

With respect to the acquisition or disposal of business-use machinery and equipment between the Company and its parent or subsidiaries, or between the Company's subsidiaries and its parent companies or subsidiaries, the Company's Board of Directors may authorize the Chairman to decide such matters within a certain amount and have the decisions submitted to and ratified by the next Board of Directors meeting afterwards.

The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 3.6.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all

audit committee members" and "all directors" referred to in this paragraph shall be calculated as the actual number of persons currently holding those positions.

- 3.6.3. To acquire real property from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners (where land and houses thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the following manners):
- (1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
  - (2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparts.
- 3.6.4. To acquire real property from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with the preceding paragraph, and shall also engage a CPA to audit the appraisal and render a specific opinion.
- 3.6.5. Where the acquisition of real property by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 3.6.2 and the clauses 3.6.3 and 3.6.4 do not apply:
- (1) The related party acquired the real property through inheritance or as a gift.
  - (2) More than five years have elapsed from the time the related party signed the contract to obtain the real property to the contract conclusion date for the current transaction.
  - (3) Real property is acquired through conclusion of a joint development contract with the related party or through engaging a related party to build real property, either on the company's own land or on rented land.

3.6.6. When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 3.6.3 are uniformly lower than the transaction price, the clause 3.6.7 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA:

- (1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
  - (A) Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
  - (B) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.
  - (C) Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.
- (2) Where the Company or the Subsidiary provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.
- (3) Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions

completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property.

3.6.7. When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 3.6.3-3.6.6 are uniformly lower than the transaction price, the following requirements shall be met:

- (1) A special reserve shall be set aside in accordance with the relevant laws and regulations against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside *pro rata* in a proportion consistent with the share of the public company's equity stake in the other company. After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent.
- (2) In any of the circumstances referred to in the clause 3.6.7, the independent directors shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The independent directors may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company.
- (3) Actions taken pursuant to the preceding subparagraphs (1) and (2) shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.
- (4) The subparagraphs (1)-(3) of the clause 3.6.7 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.

### **3.7. Acquires or disposes of membership cards or intangible assets**

3.7.1 Where the Company or the Subsidiary acquires or disposes of membership cards or



intangible assets, it shall be made in accordance with the delegation of authorization. If the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except for transacting with the government agency, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price and submit it to the Board of Directors for prior approval.

3.7.2 The transaction amount referred to in Article 3.7.1 shall be calculated in accordance with Article 3.11.2, and the term "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a certified public accountant's opinion has been obtained need not be counted in the transaction amount.

**3.8.** Where the Company or the Subsidiary acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion

**3.9.** The Company's acquisition or disposal of derivatives shall follow these Procedures.

**3.10.** Operating procedure for Mergers, Demergers, Acquisitions, and Transfer of Shares

3.10.1. To conduct a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors meeting to resolve on the matter, the Company or the Subsidiary shall engage a CPA, attorney-at-law, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for discussion and resolution.

3.10.2. The Company or the Subsidiary shall prepare a public report to shareholders detailing important contractual contents and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in the preceding paragraph when sending shareholders the notification of shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Notwithstanding, this shall not apply where any other laws exempt the Company or the Subsidiary from convening a shareholders meeting to approve the merger, demerger, or acquisition. Where it is impossible to convene the shareholders meeting or to pass a resolution due to lack of a quorum, insufficient votes, or other legal restrictions, or the motion is rejected by the shareholders meeting, the Company or the Subsidiary shall immediately publicly explain the reasons, the follow-up measures, and the date scheduled for next shareholders meeting.

3.10.3. The Company or the Subsidiary shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless otherwise provided in any other laws or the Competent Authority is notified in advance of extraordinary circumstances and grants consent.

The Company shall prepare a full written record of the following information and retain it for five years for reference:

- (1) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information;
- (2) Dates of material events: Including the conclusion of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting;
- (3) Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings;

According to the relevant laws and regulations, the Company shall, within two days from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs (1) and (2) of the clause 3.9.3 to the Competent Authority for records.

3.10.4. Every person participating in or knowing the plan for the merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the contents of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity securities of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

3.10.5. The Company may not arbitrarily alter the share swap ratio or acquisition price unless under any of the following circumstances, and shall define the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

- (1) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants,

preferred shares with warrants, stock warrants, or other equity-based securities;

- (2) An action, such as a disposal of major assets, that affects the Company's financial operations;
- (3) An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
- (4) An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock;
- (5) An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares;
- (6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

3.10.6. The contract for participation by the Company in a merger, demerger, acquisition, or transfer of shares shall record the rights and obligations of the Company, and shall also record the following:

- (1) Actions against breach of contract;
- (2) Principles for the handling of equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
- (3) The amount of treasury stock the Company is permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
- (4) The manner of handling changes in the number of participating entities or companies;
- (5) Preliminary progress schedule for plan execution, and anticipated completion date.
- (6) Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

3.10.7. After public disclosure of the information, if the Company or the Subsidiary intends to further carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed in regards to the merger, demerger, acquisition, or transfer of shares; except that where the number of participating companies is decreased and the shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, it may be exempted from calling another shareholders

meeting to resolve on the matter anew.

3.10.8. Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company or the Subsidiary shall sign an agreement with it and the clauses 3.10.3, 3.10.4 and 3.10.7 shall apply.

**3.11. Operating procedure for public disclosure of information**

3.11.1. Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day of occurrence of the event:

- (1) The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;
  - (2) Merger, demerger, acquisition, or transfer of shares;
  - (3) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company;
  - (4) Where an asset transaction other than any of those referred to in the preceding three subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:
    - (A) Trading of government bonds
    - (B) Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;
    - (C) Where the type of asset acquired or disposed of is equipment/machinery for operational use, the trading counterpart is not a related party, and the transaction amount is less than NT\$500 million;
    - (D) Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction amount is less than NT\$500 million. (Subject to the amount the Company expects to invest in)
- 3.11.2. The transaction amount referred to in the preceding paragraph shall be calculated in the following manners:

- (1)The amount of any individual transaction;
  - (2)The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year;
  - (3)The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;
  - (4)The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;
- 3.11.3. Within one year as used in Article 3.11.2 refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be entered.
- 3.11.4. Pursuant to the relevant laws and regulations, the Company or the Subsidiary shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the Competent Authority by the tenth day of each month.
- 3.11.5. When the Company or the Subsidiary at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety.
- 3.11.6. To acquire or dispose of assets, the Company or the Subsidiary shall keep at the Company all relevant contracts, meeting minutes, log books, appraisal reports, and the written opinion issued by a CPA, attorney-at-law, or securities underwriter. Such records shall be retained for five years unless otherwise provided in laws.
- 3.11.7. Where any of the following circumstances occurs with respect to a transaction that the Company or the Subsidiary has already publicly announced and reported in accordance with the relevant requirements, a public report of relevant information shall be made on the information reporting website designated by the Competent Authority within two days from the day of occurrence of event pursuant to laws:
- (A)Change, termination, or rescission of a contract signed in regard to the original transaction.
  - (B)The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.

(C) Change to the content of previous public announcement.

3.12. Management of subsidiaries

3.12.1. Information required to be reported in accordance with the criteria for public announcement on acquisitions and disposals of assets by any subsidiary of the Company in which the Company directly, or indirectly through a subsidiary, holds more than 50 percent of the issued voting shares or percentages, and that is not a public company, shall be published, reported and distributed by the Company.

3.12.2. The “20% of the company’s paid-in capital or 10% of the Company’s total assets” provided in the subsidiary’s criteria for public announcement shall be based on the Company’s paid-in capital or total assets.

**3.13.** In the case of any relevant personnel in violation of this Procedure and the relevant laws, the Company will render discipline including warning, demerit, degrade, suspension, salary cut or any other discipline subject to the severity of the case, and also conduct an internal discussion.

**3.14.** Any matters not provided herein shall be handled in accordance with the relevant laws and the Company’s relevant regulations.

**3.15. Enforcement and amendments**

**3.15.1.** These Regulations and any amendment hereto shall be put into enforcement after being submitted to the Audit Committee and the Board of Directors, reported to and approved by the shareholders’ meeting. If there is any change to the applicable laws and regulations after the enactment of these Regulations, these Regulations shall be amended accordingly.

**3.15.2.** If the Company has independent director(s), when submitting these Regulations to the Board of Directors for discussion as set forth in the preceding paragraph, the opinions of independent director(s) shall be taken into consideration, and their opinions and reasons of agreement and objection shall be recorded in the meeting minutes of Board of Directors.

**3.15.3** If the Company has established the Audit Committee, any enactment or amendment to these Regulations shall be approved by a majority of all incumbent members of the Audit Committee and submitted to the Board of Directors for approval. If the enactment or amendment in the preceding paragraph has not been approved by a majority of all incumbent members of the Audit Committee, such enactment or amendment may be approved by no less than two-thirds of all incumbent members of the Board of Directors and the resolution of the Audit Committee shall be recorded in the meeting minutes of the Board of Directors.

**3.15.4** These Regulations were enacted and approved by the 2<sup>nd</sup> shareholders’

meeting held on January 8, 2010.

The first amendment was approved by the shareholders' meeting held on April 13, 2010.

The second amendment was approved by the shareholders' meeting held on June 9, 2011.

The third amendment was approved by the shareholders' meeting held on May 16, 2012.

The fourth amendment was approved by the shareholders' meeting held on May 29, 2014.

**4 Regulations for reference:**

**4.1.** Regulations Governing the Acquisition and Disposal of Assets by Public Companies

**5 Forms used: Nil**

**5.1.** Petition for approval.

