

# 2017年股東常會

# 議事錄

時間:2017年5月16日(星期二)上午九點整

地點:台北國際會議中心4樓貴賓廳

(台北市信義區信義路五段1號4樓)



時 間:2017年5月16日(星期二)上午九點整

地 點:台北國際會議中心 4 樓貴賓廳 (台北市信義區信義路五段 1 號 4 樓)

出 席:出席股東及代表人股份總數 213,363,712 股,佔本公司已發行總股數

343,151,759 股 (已扣除無表決權股數後)之 62.17%

出席董事:江朝瑞、江明憲、鍾依華代表 Capable Way Investments Limited、劉世

明代表 Global Yield International Co., Ltd.、獨立董事張宏源

主 席:董事長 江朝瑞先生

記錄:張嘉維

三義

壹、主席致詞:(略)

#### 貳、報告事項

一、本公司 2016 年度營業狀況報告,報請 公鑒。 說 明:2016 年度營業報告書,請參閱附件一。

二、審計委員會查核 2016 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:承認本公司 2016 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 2016 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陳俊宏會計師及郭政弘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:213,254,706 權

表決結果	占出席股東表決權數%
贊成權數 188,569,526 權 (含電子投票 57,821,885 權)	88.42
反對權數 290,083 權 (含電子投票 290,083 權)	0.14
棄權權數 24,395,097 權 (含電子投票 21,962,097 權)	11.44

本案照原案表決通過。

第二案 董事會提

案 由:承認本公司 2016 年度虧損撥補案,謹提請 承認。

說 明:一、本公司 2016 年度營業決算稅後淨損為美金 44,669,698 元,加計以前年度未分配盈餘美金 13,324,506 元(已含確定福利計畫再衡量數認列於保留盈餘美金-28,237 元、長期股權投資調整保留盈餘美金-400,013 元及註銷庫藏股調整保留盈餘美金-3,424,718 元),合計待彌補虧損餘額為美金 31,345,192 元,擬全數以法定盈餘公積彌補虧損,彌補虧損後期末累積虧損餘額為美金 0元;考量公司財務業務狀況,本公司擬不分配股利。請參閱附件四。

二、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:213,194,706權

表決結果	占出席股東表決權數%
贊成權數 189,327,291 權 (含電子投票 58,579,650 權)	88.80
反對權數 54,603 權 (含電子投票 54,603 權)	0.03
棄權權數 23,812,812 權 (含電子投票 21,439,812 權)	11.17

本案照原案表決通過。

### 肆、討論事項

第一案 董事會提

案 由:本公司擬以擇一或搭配之方式,辦理現金增資私募普通股或私募海外轉換公司債 案,謹提請 公決。

- 說 明:為充實營運資金因應本公司未來發展之資金需求、償還銀行借款與改善財務結構,以強化本公司競爭力等一個或多個用途,擬提請股東會授權董事會視當時市場狀況及本公司資金需求,於適當時機依相關法令規定及以下說明之各項辦理原則,以擇一或搭配之方式,辦理現金增資私募普通股或私募海外轉換公司債,以籌措資金,其方式內容說明如下:
  - 一、本次現金增資私募普通股,私募之股數以不超過 30,000 仟股為限;私募海外轉換公司債總金額以美金 100,000 仟元為上限。惟,本公司因參與發行海外存託憑證所發行之普通股股數(見第二案)、辦理現金增資私募普通股及私募海外轉換公司債之股數,合計以 80,000 仟股為上限。另,本公司董事會依 2016 年股東常會之授權,已決議通過現金增資私募 20,000 仟股予策略性投資人深圳歐菲光科技股份有限公司(以下稱「歐菲光」,該案以下稱「2016歐菲光私募交易」)。如 2016 歐菲光私募交易無法於 2017 年股東常會開會日前完成,則本次現金增資私募普通股,私募之股數以不超過 50,000 仟股為限,惟本公司因參與發行海外存託憑證所發行之普通股股數(見第二案)、辦理現金增資私募普通股及私募海外轉換公司債之股數,合計以 85,000 仟股為上限。
  - 二、私募價格訂定之依據及合理性:
    - (1) 本公司私募普通股私募價格之訂定,以不得低於定價日前 1、3 或 5 個營 業日擇一計算普通股收盤價簡單算數平均數扣除無償配股除權及配息,

並加回減資反除權後之股價,或定價日前30個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息,並加回減資反除權後之股價,二基準計算價格較高者之八成為訂定依據。本公司私募海外轉換公司債發行價格之訂定,以不得低於「公開發行公司辦理私募有價證券應注意事項」所稱理論價格之八成為訂定依據。

- (2)實際定價日及實際私募價格擬提請股東會授權董事會依法令規定及於不 低於股東會所決議訂價依據與成數範圍內,參考當時市場及公司狀況為 依據訂定之。
- (3) 前述私募普通股之價格訂定方式及私募轉換公司債之價格訂定方式係分 別參考公司股價及理論價格,並符合公開發行公司辦理私募有價證券應 注意事項之規定,故應屬合理。

#### 三、應募人之選擇方式與目的、必要性及預計效益:

如 2016 歐菲光私募交易無法於 2017 年股東常會開會日前完成,本次現金 增資私募普通股擬部分洽歐菲光以策略性投資人身分認購本次私募普通股 額度內之 20,000 仟股。

#### (1) 選擇方式與目的

應募人之選擇將依證券交易法第43條之6及原財政部證券暨期貨管理委員會91年6月13日(九一)台財證一字第0910003455號令規定辦理。本次選定應募人之目的,係為引進策略性投資人及/或財務性投資人。應募人之選擇由股東會授權董事會決定。其目的、必要性及預計效益,在於因應本公司營運發展之需,擬藉由私募投資人協助本公司強化公司競爭力及提升營運效能與長期發展。

#### 已洽特定人的部分:

歐菲光在前段塑膠薄膜觸控技術處於市場領先地位,近年來更擴展到精密光學感測與指紋辨識等技術,在消費電子領域已實現多產品協同發展,佔據行業領先地位,目前亦積極擴大在智慧汽車業務的佈局,故對本公司擴大觸控產品線之長期布局與發展具有正面之效應。

#### (2) 必要性

本次選定應募人之目的,係為引進策略性投資人及/或財務性投資人。 應募人之選擇由股東會授權董事會決定。為因應本公司營運發展之 需,藉由私募投資人協助本公司強化公司競爭力及提升營運效能與長 期發展實有其必要性。

#### 已洽特定人的部分:

觸控產業競爭激烈且技術變遷快速,為提升本公司之競爭力與獲利能力,引進與本公司於技術上、業務上極具互補性的歐菲光實有其必要性。

#### (3) 預計效益

本次引進策略性投資人及/或財務性投資人,在於因應本公司營運發展

之需,擬藉由私募投資人協助本公司強化公司競爭力及提升營運效能 與長期發展。

### 已洽特定人的部分:

歐菲光擬認購不超過 20,000 仟股私募普通股,該資金除了可以強化公司資本結構外,更可透過雙方合作擴大本公司之產品組合,結合歐菲光在前段塑膠薄膜觸控技術與精密光學感測模組的專長,與本公司在玻璃觸控及高精密後段貼合組裝的技術與產能,建構完整的觸控與精密光機電模組的研發、銷售與生產之全方位解決方案,以提升市場競爭力。

### (4) 應募人與本公司之關係

歐菲光不是本公司之關係人。依歐菲光提供之資訊,截至2016年9月30日歐菲光之股東持股比例占前十名之股東名稱及持股比例如下:

前十名之股東名稱	持股比例	與本公司之關係
深圳市歐菲投資控股有限公司	19.95	無
裕高(中國)有限公司	11.86	無
烏魯木齊恒泰安股權投資合 夥企業(有限合夥)	1.41	無
中央匯金資產管理有限責任公司	1.40	排
前海開源基金-浦發銀行-前 海開源歐菲光員工持股 4 號 資產管理計畫	1.23	谦
中國銀行股份有限公司-華 夏新經濟靈活配置混合型發 起式證券投資基金	1.17	非
中國建設銀行股份有限公司-興全社會責任混合型證券投資基金	1.01	無
廣州金駿投資控股有限公司	0.98	無
前海開源基金-浦發銀行-前海開源歐菲光5號資產管理	0.86	無

計畫		
廣發證券資管-浦發銀行-廣 發原馳馳歐菲光 1 號集合資 產管理計畫	0.77	無

#### 四、辦理私募之必要性、資金用途及預計效益:

#### (1) 不採公開募集之理由:

為支應本公司未來營運發展與引進策略性投資人及/或財務性投資人等 規畫,並考量以私募籌資之時效性、便利性、發行成本及股權穩定性, 且私募有價證券受限於證券交易法有關不得自由轉讓之規定,將可確保 公司與策略性投資人及/或財務性投資人之長期合作關係,故擬辦理私 募。

#### (2) 得辦理私募額度:

本次現金增資私募普通股,私募之股數以不超過30,000仟股為限;惟,本公司因參與發行海外存託憑證所發行之普通股股數(見第二案)、辦理現金增資私募普通股及私募海外轉換公司債之股數,合計以80,000仟股為上限。如2016歐菲光私募交易無法於2017年股東常會開會日前完成,則本次現金增資私募普通股,私募之股數以不超過50,000仟股為限,惟本公司因參與發行海外存託憑證所發行之普通股股數(見第二案)、辦理現金增資私募普通股及私募海外轉換公司債之股數,合計以85,000仟股為上限。私募海外轉換公司債總金額以美金100,000仟元為上限。實際私募之金額仍需視公司需求或當時法令規定及市場狀況而定。海外轉換公司債持有人因行使轉換權而取得本公司普通股,其股數依轉換時之轉換價格計算之。

## (3) 資金用途及預計效益:

本次私募普通股及/或海外轉換公司債案得由股東會授權董事會於股東 會決議日起一年內一次或分次辦理。

如採一次募集,所募資金預計用於充實營運資金、資本支出、償還銀行借款等一個或多個用途,預計產生強化產業地位、提升長期競爭力、改善財務結構或節省利息支出等一個或多個效益,對股東權益將有正面助益。

如採分次募集,預計辦理次數以不超過二次為限,各次辦理募集之資金 用途及預計達成效益如下:

次數	資金用途	預計達成效益
第一次	充實營運資金及 償還銀行借款	改善財務結構、節省利息支出, 支應公司未來發展所需資金, 提升公司市場競爭力。
第二次	充實營運資金及	改善財務結構、節省利息支出,

償還銀行借款

支應公司未來發展所需資金, 提升公司市場競爭力。

惟實際私募與資金運用時程,仍視本公司資金需求、法令規定及市場情 況而定。

- 五、本次私募有價證券,授權董事會得自私募有價證券交付日起滿三年後,向台灣證券交易所申請核發符合上市標準之同意函,後續並向主管機關申報補辦公開發行及申請上市交易事宜。
- 六、本次私募海外轉換公司債之暫定發行及轉換辦法,請參閱附件五。
- 七、轉換公司債與換發普通股之權利義務:

本次私募海外轉換公司債轉換後換發之普通股,其權利義務與本公司已發行普通股相同,惟該等普通股之上市與再行賣出應依證券交易法相關規定辦理。私募海外轉換公司債,並應依原行政院金融監督管理委員會 97 年 10 月 21 日金管證一字第 09700513881 號令及相關規定辦理。

- 八、本公司於董事會決議辦理私募前一年並無經營權發生重大變動之情形,且預 計於辦理私募引進策略性投資人及/或財務性投資人後,亦不會造成經營權 發生重大變動。
- 九、本次私募計畫之主要內容包括海外轉換公司債之發行及轉換辦法、實際私募 價格、私募條件、計畫項目、金額、預計進度及預計可能產生之效益等相關 發行計畫之事項,擬提請股東會同意,授權董事會依公司財務需求、市場狀 況及相關法令規定調整並全權處理。未來如因法令變更、主管機關指示、或 基於市場狀況變化、營運評估或因客觀環境影響而須變更或修正時,亦請股 東會授權董事會全權處理之。
- 十、為配合辦理本次私募案之後續作業,擬請股東會以特別決議通過授權董事長 或其指定之人,代表本公司簽署一切相關契約及文件,並為本公司辦理一切 後續所需相關事宜。
- 十一、本公司私募有價證券議案,依證券交易法第 43 條之 6 規定,應說明事項請詳公開資訊觀測站。

(網址:http://mops.twse.com.tw/)

十二、以上核請股東常會以特別決議表決。

議事經過:回覆財團法人證券投資人及期貨交易人保護中心針對本私募案所提之相關問題,要旨如下:

(一)關於本私募案之必要性及合理性:

為因應觸控產業高速發展之技術演進,本公司擬透過本私募案,引進策略性投資人及/或財務性投資人以強化競爭能力並維持領先優勢,將所募資金運用於研發新的觸控技術及製程、開發新市場及購置生產設備所用。此外公司整體負債比為 65%,流動負債對總負債比亦達 83%,形成短期借款總額占整體負債偏高之情況,公司擬藉辦理私募案募集資金,降低

公司財務資金結構對短期負債之依賴,同時減少銀行借款之利息成本,提高公司之獲利,並以所募資金支應未來長期發展新技術、新產品之資金需求,應可認屬必要且合理之手段。

#### (二)就本私募案再次提案之說明:

本公司 106 年 3 月 21 日董事會決議,通過現金增資私募 20,000 仟股予策略性投資人深圳歐菲光科技股份有限公司,係依據 105 年股東常會決議辦理現金增資私募普通股案之授權所為。考量現金增資私募案件所需之作業時程,若上述私募案未能於本屆股東常會前完成,為求謹慎並冀望保留提高私募額度之彈性,特於本屆股東常會再次提案,請求股東決議支持。

除上述歐菲光私募額度外,本次所新增 30,000 仟股普通股及可轉換公司 債部分,亦為在此高度競爭的產業環境下,預先取得股東會授權而提。 在取得股東會決議同意後,將不排除於適當時機引進與本公司友好且對 本公司長期發展有所助益之投資人,結合本公司於業務及技術面等優勢 ,共同在未來於物聯網、AR/VR、車載等領域擴大佈局。

#### (三)關於本私募案是否會造成經營權變動的問題:

本私募普通股若經應募人全數認購並轉換,僅達本公司實收資本額之 14.42%,與本公司董事長江朝瑞先生可控制之股份約佔本公司實收資本 額之23.24%相較,大股東仍比應募人略佔優勢。

至於私募海外可轉換公司債之議案,本公司目前尚無已知之應募對象,本次僅係為保留未來引進投資人的彈性而提案。爾後如能付諸實行,本公司將從潛在合作對象之市場定位、投資動機等各面向,慎選與本公司友好之投資人,以期能共同拓展市場、永續經營,並避免本公司經營權發生變動。

#### 決 議:本議案投票表決結果如下:

表決時出席股東表決權數:213,363,712權

表決結果	占出席股東表決權數%
贊成權數 187,304,361 權 (含電子投票 56,457,720 權)	87.78
反對權數 2,151,531 權 (含電子投票 2,151,531 權)	1.01
棄權權數 23,907,820 權 (含電子投票 21,464,814 權)	11.21

本案照原案以特別決議表決通過。

第二案 董事會提

案 由:本公司擬辦理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:為充實營運資金因應本公司未來發展之資金需求、償還銀行借款與改善財務結構,以強化本公司競爭力,擬提請股東會授權董事會視當時市場狀況及本公司資金需求,於適當時機在不超過 60,000 仟股普通股之額度內,依相關法令及以下籌資方式辦理以現金增資發行普通股方式參與發行海外存託憑證。

- 一、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,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 85%~90%擬提請股東會依中華民國證券交易法第 28 條之 1 及公司章 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實際發行價格將依「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」第 9 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 1、3、5 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。鑑於台灣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,授權董事長依國際市場慣例、並參考國際資本市場、台灣市價及彙總圈購情形等,與主辦承銷商共同議訂之。若台灣相關法令發生變動時,亦得配合法令規定調整訂價方式。
  - (3) 本次因參與發行海外存託憑證所發行之普通股股數、辦理現金增資私募普通股及私募海外轉換公司債(見第一案)之股數,合計以80,000 仟股為上限。如2016 歐菲光私募交易無法於2017 年股東常會開會日前完成,則本次因參與發行海外存託憑證所發行之普通股股數、辦理現金增資私募普通股及私募海外轉換公司債(見第一案)之股數,合計以85,000 仟股為上限。
  - (4)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 60,000 仟股普通股計算,對原股東股權稀釋比率為 13.26%(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本案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,係充實營運資金因應本公司未來發展之資金需求、償還銀行借款與改善財務結構,以強化公司競爭力,故對股東權益應具正面效益。
  - (5) 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、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:213,363,712權

表決結果	占出席股東表決權數%
贊成權數 185,473,859權 (含電子投票 54,627,218權)	86.92
反對權數 3,489,762 權 (含電子投票 3,489,762 權)	1.64
棄權權數 24,400,091 權 (含電子投票 21,957,085 權)	11.44

本案照原案表決通過。

第三案 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,請參閱附件六。

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:213,363,712權

表決結果	占出席股東表決權數%
贊成權數 189,429,809 權 (含電子投票 58,583,168 權)	88.78
反對權數 51,083 權 (含電子投票 51,083 權)	0.02
棄權權數 23,882,820 權 (含電子投票 21,439,814 權)	11.19

本案照原案表決通過。

第四案 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任期內,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、董事競業禁止明細,請參閱附件七。

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:213,363,712權

# (一)法人代表鍾依華董事

表決結果	占出席股東表決權數%
贊成權數 189,284,291 權 (含電子投票 58,437,650 權)	88.71
反對權數 84,591 權 (含電子投票 84,591 權)	0.04
棄權權數 23,994,830 權 (含電子投票 21,551,824 權)	11.25

# (二)姜豐年獨立董事

表決結果	占出席股東表決權數%
贊成權數 189,287,931 權 (含電子投票 58,441,290 權)	88.71
反對權數 79,591 權 (含電子投票 79,591 權)	0.04
棄權權數 23,996,190 權 (含電子投票 21,553,184 權)	11.25

# (三)翁明正獨立董事

表決結果	占出席股東表決權數%
贊成權數 189,287,931 權 (含電子投票 58,441,290 權)	88.71
反對權數 79,591 權 (含電子投票 79,591 權)	0.04
棄權權數 23,996,190 權 (含電子投票 21,553,184 權)	11.25

# 伍、臨時動議:無。

(股東提問及發言內容暨公司之答覆略)

# 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:張嘉維



Time: May 16, 2017 (Tuesday) at 9:00 a.m.

Place: Taipei International Convention Center 4F VIP Hall

(4F, No.1 Hsin-Yi Rd., Sec.5, Taipei City, Taiwan)

The total number of shares present in person or by proxy in the 2017 Annual General Shareholders Meeting was 213,363,712 shares, i.e. 62.17 % of shares of TPK's common stock issued and outstanding (excluding the shareholders who had no voting powers as provided under the Company Act).

Board Members Present: Chiang, Chao-Juei, Foster Chiang, Capable Way Investments Limited (represented by Chung, Yi-Hua), Global Yield International Co., Ltd. (represented by Liu, Shih-Ming) and Chang, Horng-Yan (the Independent Director)

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

Secretary: Chang, Chia-Wei

The aggregate voting sharespresent in person or by proxy constitute a quorum. The Chairman hereby declares the 2017 Annual General Shareholders Meeting to order.

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

#### **B.** Matters to Report

#### 1. 2016 Business Report

Description: The 2016 Business Report is attached as Exhibit 1.

#### 2. Audit Committee's Review Report on 2016 Financial Statements

Description: The Audit Committee's Review Report on 2016 Financial Statements is attached as Exhibit 2.

#### C. Matters for Approval

# Item 1: To approve 2016 Business Report and Consolidated Financial Statements. (proposed by the Board of Directors)

#### Descriptions:

(1) The 2016 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 2016 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 consolidated financial statements have been audited by independent auditors Jeff Chen and Denny Kuo of Deloitte & Touche.

- (2) Please refer to Exhibits 1~3 for 2016 Business Report, Audit Committee's Review Report and 2016 Consolidated Financial Statements.
- (3) Please resolve.

Voting Results: Shares present at the time of voting: 213,254,706

Voting Results	% of the represented share present
Votes in favor: 188,569,526 votes (including 57,821,885 votes casted in electronic form)	88.42
Votes against: 290,083 votes (including 290,083 votes casted in electronic form)	0.14
Votes abstained: 24,395,097 votes (including 21,962,097 votes casted in electronic form)	11.44

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

Item 2: To approve the Proposal for 2016 Deficit Compensation. (proposed by the Board of Directors)

#### Descriptions:

(1) Along with the Company's 2016 net loss after tax of USD44,669,698 and the unappropriated retained earnings of the previous year of USD13,324,506 (including remeasurement on the defined benefit plan recognized in retained earnings in the amount of USD -28,237, adjustment to retained earnings for long-term equity investment in the amount of USD -400,013 and adjustment to capital reduction via buyback treasury stocks nullifying in retained earnings in the amount of USD -3,424,718) and USD 31,345,192. After taking into consideration financial and business factors, the Company proposes not to distribute dividends. Please refer to Exhibit 4 as attached.

#### (2) Please resolve.

Voting Results: Shares present at the time of voting: 213,194,706

Voting Results	% of the represented share present
Votes in favor: 189,327,291votes (including	88.80

58,579,650 votes casted in electronic form)	
Votes against: 54,603 votes (including 54,603	0.02
votes casted in electronic form)	0.03
Votes abstained: 23,812,812 votes (including	11 17
21,439,812 votes casted in electronic form)	11.17

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

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

Item 1: Discussion on cash capital increase by way of private placement of common shares and/or private placement of overseas convertible bonds. (proposed by the Board of Directors)

#### Descriptions:

To augment working capital to meet the Company's future funding needs, to repay bank loans and/or to improve the financial structure to strengthen the competitiveness of the Company, it is proposed to the shareholders' meeting to authorize the Board of Directors to conduct cash capital increase by way of private placement of common shares for cash and/or private placement of overseas convertible bonds at appropriate times depending on the then financial market conditions and the Company's capital needs, in accordance with relevant laws and regulations and the following principles. Details are as follows:

- 1. The number of common shares to be privately placed for cash capital increase ("Privately Placed Shares") shall be up to 30,000,000 shares. The amount of overseas convertible bonds to be privately placed ("Privately Placed CBs") shall be up to USD100,000,000. Provided, however, the common shares to be issued by the Company for sponsoring the proposed issuance of global depositary receipts ("GDR Offering") (please refer to item 2), Privately Placed Shares and the shares to be issued upon conversion of Privately Placed CBs shall be up to 80,000,000 shares in total. In addition, the Board of Directors has, in accordance with the authorization made in Year 2016 annual general meeting of shareholders, resolved the cash capital increase by way of private placement of 20,000,000 shares to the strategic investor, Shenzhen O-Film Tech Co., Ltd ("O-Film", for the abovementioned transaction, "2016 private placement to O-Film "). If 2016 private placement to O-Film is not closed before the date of Year 2017 annual general meeting of shareholders, the number of Privately Placed Shares shall be up to 50,000,000 shares; provided, however, the number of common shares to be issued by the Company for sponsoring GDR Offering (please refer to item 2), the Privately Placed Shares and the shares to be issued upon conversion of Privately Placed CBs shall be up to 85,000,000 shares in total.
- 2. The basis and reasonableness of pricing for the private placement:
- (1) The price of the common shares to be privately placed should be no less than 80% of the following price whichever is higher: (x) the simple arithmetical average closing price of the common shares on one, three or five trading days prior to the pricing date, after adjustment for

bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction, and (y) the simple arithmetical average closing price of the Company's common shares during the period of 30 consecutive trading days prior to the pricing date, after adjustment for bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction. The issue price for the overseas convertible bonds to be privately placed should be not less than 80% of the reference price as set forth in the Directions for Public Companies Conducting Private Placements of Securities.

- (2) It is proposed to the shareholders' meeting, to authorize the Board of Directors to determine the actual pricing date and actual price for the Privately Placed Shares and the Privately Placed CBs in accordance with laws and regulations, and to determine the actual price which is no less than the price determined based on the above-mentioned pricing principle and within the range resolved by the shareholders' meeting, depending on the then market conditions and the Company's circumstances.
- (3) The issue prices of Privately Placed Shares and the Privately Placed CBs are determined by taking the market price of the Company's shares as well as the reference price into account, and are in compliance with the Directions for Public Companies Conducting Private Placements of Securities; therefore, the abovementioned issue prices should be reasonable.
- 3. Method and objectives of selecting the placee, the necessity for that selection, and the anticipated benefits:

If 2016 private placement to O-Film cannot be closed before the date of Year 2017 annual general meeting of shareholders, it is proposed to have O-Film, the strategic investor, subscribe 20,000,000 shares of the Privately Placed Shares.

#### (1) Method and objectives:

The selection of placee shall be conducted in accordance with Article 43-6 of the Securities and Exchange Act and the ruling dated June 13, 2002 (Tai-Cai-Zheng-1 No. 0910003455) of the former Securities and Futures Commission of the Ministry of Finance. The objective of selecting the placee is to invite strategic investors and/or financial investors. It is proposed to the shareholders' meeting to resolve to authorize the Board of Directors to select the placees. The objectives, necessity and anticipated benefits of selecting the placees are to meet the Company's operational needs by having placees to provide the Company with assistance in strengthening the Company's competitiveness and improving the operational efficiency and long-term development.

#### The specific person who has been invited:

O-Film is a market leader in front-end PET-based touch technology and has recently expanded into precision optical sensing and fingerprint recognition territory. O-Film has achieved multi-product collaborative development, reached a leading position in multiple consumer electronic products and also expanded its footprint in the smart automotive industry. Therefore, the invitation of such person would have positive effects on the long-term planning and development of the Company in terms of the expansion of its touch product line.

#### (2) Necessity

The objective of selecting the placee is to invite strategic investors and/or financial investors. It is proposed to the shareholders' meeting to resolve to authorize the Board of Directors to select the placees. For selecting the placees to meet the Company's operational needs by having placees to provide the Company with assistance in strengthening the Company's competitiveness and improving the operational efficiency and long-term development.

#### The specific person who has been invited:

As the touch industry is highly competitive and subject to rapid technological changes, it is necessary for the Company to cooperate with O-Film that is highly complementary to the Company regarding technology and business scopes to enhance its competitiveness and profitability.

### (3) Anticipated benefits

The objective of selecting the placee is to invite strategic investors and/or financial investors. It is necessary to select placees to meet the Company's operational needs by having placees to provide the Company with assistance in strengthening the Company's competitiveness and improving the operational efficiency and long term development.

#### The specific person who has been invited:

O-Film plans to subscribe no more than 20,000,000 privately placed shares issued by the Company. The funds not only can strengthen capital structure of the Company, but also can improve the competiveness of the Company by expanding its product portfolio through the cooperation between both parties and by establishing all-round solutions including the research and development, sale and production of the touch and precision optical electromechanical module through combining O-Film's expertise in front-end PET-based touch technology and optical sensing module and the Company's technology and capacity for glass touch solution and high-end back-end lamination

#### (4) Relationship between the placee and the Company

O-Film is not a related party of the Company. According to the information provided by O-Film, as of September 30, 2016, the shareholding percentage of top ten shareholders is as follows:

Top Ten Shareholders	Shareholding Percentage	Relationship with the Company
Shenzhen O-Film Investment Holding Co., Ltd	19.95	No relation
Glory United (China) Limited	11.86	No relation

Urumqi Hengtai' an Equity Investment Partnership (Limited Partnership)	1.41	No relation
CCB Industrial Social Responsibility Mixed-type Securities Investment Fund	1.40	No relation
Central Huijin Assests Management Co., Ltd	1.23	No relation
NSSF 413# Portfolio	1.17	No relation
BOC-China New Economy Flexible Allocation Mixed-type Launched Securities Investment Fund	1.01	No relation
Cai Rongjun	0.98	No relation
GF securities assets management SPDB GF Yuanchi O-Film 1# aggregated asset management plan	0.86	No relation
Nong Yin Hui Li (Shanghai) assets ABC Hwabao trust Investment 6# assembled fund trust plan	0.77	No relation

- 4. Necessity of conducting private placement, use of proceeds, and anticipated benefits:
- (1)Reasons for conducting non-public offering:

To support the Company's future business development and the plan to invite strategic investors and/or financial investors, and in consideration of time efficiency, convenience, issue costs and stability of shareholding attributed to private placement, and that the privately placed securities are prohibited from free transfer under the Securities and Exchange Act, thus ensuring a long-term partnership between the Company and its strategic investors and/or financial investors, the Company proposes to conduct a private placement.

#### (2) Maximum amount of the private placement:

The number of Privately Placed Shares shall be up to 30,000,000 shares. Provided, however, the common shares to be issued by the Company for sponsoring GDR Offering (please refer to item 2), Privately Placed Shares and the shares to be issued upon conversion of Privately Placed CBs shall be up to 80,000,000 shares in total. If 2016 private placement to O-Film is not closed before the date of Year 2017 annual general meeting of shareholders, the number of Privately Placed Shares shall be up to 50,000,000 shares; provided, however, the number of common shares to be issued by the Company for sponsoring GDR Offering (please refer to item 2), the Privately Placed Shares and the shares to be issued upon conversion of Privately Placed CBs shall be up to 85,000,000 shares in total. The amount of the Privately Placed CBs shall be

up to USD100,000,000. The actual amount of this Private Placement shall be determined in accordance with the Company's needs, the then current laws and regulations and financial market conditions. The number of common shares of the Company to be issued upon the holders of Privately Placed CBs exercising their conversion rights shall be calculated based on the conversion price when conducting the conversion.

#### (3)Use of proceeds and anticipated benefits:

The shareholders' meeting may authorize the Board of Directors to issue the Privately Placed Shares and/or Privately Placed CBs one or several times within one year from the date on which the shareholders' meeting resolves to conduct this Private Placement.

If the proceeds will be raised at one time, the proceeds are expected to be used to augment the Company's working capital, and/or capital expenditure, and/or repay bank loans. It is anticipated to strengthen the Company's position in the industry, enhance long-term competitiveness of the Company, and/or improve the financial structure of the Company or reduce interest expense, which will have a positive impact on shareholders' interests.

If the funds will be raised in several times, it is expected that it will be no more than two times. The use of proceeds and the anticipated benefits are as follows:

Number of Times	Use of Proceeds	Anticipated Benefits
The first time	Augmenting working capital and repaying bank loans	Improving the financial structure, reducing interest expense, providing the funds needed for future development of the Company and enhancing market competitiveness of the Company
The second time	Augmenting working capital and repaying bank loans	Improving the financial structure, reducing interest expense, providing the funds needed for future development of the Company and enhancing market competitiveness of the Company

The actual schedule for this Private Placement and use of funds will be determined according to the Company's funding needs, the requirements under the laws and regulations, and market conditions.

5.After three years have elapsed following the delivery date of the Privately Placed Shares/common shares to be issued upon conversion of Privately Placed CBs, the Board of Directors is authorized to apply for an approval letter issued by the Taiwan Stock Exchange ("TWSE"), which acknowledges that the common shares to be privately placed/ new common shares to be

issued upon conversion of overseas convertible bonds to be privately placed meet the requirements for TWSE listing, and is authorized to submit the application with the Financial Supervisory Commission for make-up public offering of such shares and the application with the TWSE for listing such shares on TWSE.

6.Please refer to the Exhibit 5 for the tentative terms and conditions of Privately Placed CBs.

7.Rights and obligations associated with the Privately Placed CBs and the common shares to be issued upon conversion of Privately Placed CBs:

The rights and obligations associated with the common shares to be issued upon conversion of the overseas convertible bonds to be privately placed are the same as the rights and obligations associated with the common shares which have been issued by the Company; provided, however, the listing and the re-sale of such common shares should be in accordance with the Securities and Exchange Act. The private placement of overseas convertible bonds should also be conducted in accordance with a ruling of the former Financial Supervisory Commission of the Executive Yuan dated October 21, 2008 (Jin-Guan-Zheng-1 No. 09700513881) and other relevant regulations.

8.Ownership of the Company did not change significantly during the year before the Board of Directors resolved to conduct this Private Placement and it is expected that inviting strategic investor(s)/financial investor(s) for this Private Placement would not cause significant change in ownership of the Company.

9. The issuance plan for this Private Placement, including the issuance and conversion plan of overseas convertible bonds, actual issuance price, terms and conditions of the private placement, items of the issuance plan, amount of privately placed securities, schedule and anticipated benefits that would arise from this Private Placement, etc., which are related to the issuance plan, is submitted to the shareholders' meeting to authorize the Board of Directors to, in its sole discretion, further handle this matter and make adjustment in accordance with the Company's financial needs, the conditions of the financial market and the relevant laws and regulations. It is also proposed to the shareholders' meeting to authorize the Board of Directors to handle in its sole discretion if the issuance plan is required to be changed or amended in accordance with changes to the laws and regulations, the instruction by the competent authorities, changes in market conditions, operational assessment or business environment assessment.

- 10. In order to complete subsequent procedures of this Private Placement, it is proposed to the shareholders meeting to authorize the Chairman of the Board of Directors and his designated persons by a special resolution to execute relevant agreements and documents and handle all the relevant matters in the subsequent procedures on behalf of and for the Company.
- 11. For further detailed information regarding the resolution on the securities to be privately placed by the Company, which should be disclosed under Article 43-6 of the Securities and Exchange Act, please visit the Market Observation Post System.

(URL: http://mops.twse.com.tw/)

12. The above is proposed to the shareholders meeting to resolve by a Special Resolution.

Minutes of the Special Resolution: the summary of the Company's response to the inquiry from the Securities and Futures Investors Protection Center regarding the private placement herein is as follows:

#### (1) With regard to the necessity and reasonableness of the private placement:

In order to keep up with rapid technical development of touch panel industry, the Company plans to introduce strategic investors and/or financial investors through the private placement, so as to strengthen the Company's competitiveness and maintain the Company's leadership. The Company intends to invest the proceeds from this private placement in the research and development of new touch panel technologies and manufacturing processes, in the expansion into new markets, and in the procurement of equipment for manufacturing.

In addition, the Company's overall debt ratio is 65% and the current liabilities to total liabilities is high as 83%, which indicates that the ratio of the Company's short-term borrowings to total liabilities is relatively high. Thus, it is considered that the private placement is a necessary and reasonable means of raising funds, for purpose of reducing the Company's reliance on short-term liabilities, lowering interest costs arising from bank loans, increasing the Company's profits and meeting the Company's capital needs for long-term development of new technologies and new products.

#### (2) The explanation of the re-proposal for the private placement:

On March 21, 2017, in accordance with the authorization made in Year 2016 annual general meeting of shareholders regarding the capital increase through private placement, the Board of Directors resolved to conduct the cash capital increase by way of a private placement of 20,000,000 common shares for the subscription by the strategic investor, Shenzhen O-Film Tech Co., Ltd. ("O-Film"). In consideration of the timeline needed for the private replacement, if such private placement is not closed before Year 2017 annual general meeting of shareholders, the Company, to be cautious, will present the proposal again in such meeting for the shareholders' support and resolution, in the hope of remaining the number of Privately Placed Shares flexible.

Apart from the shares to be placed to O-Film as mentioned above, it is proposed to have the authorization in advance by the Year 2017 annual general meeting of shareholders to issue 30,000,000 Privately Placed Shares and Privately Placed CBs in considering the high competitiveness of touch industry. After obtaining approval by the resolution of such meeting, the Company will not exclude the possibility of inviting amiable investors beneficial to the Company's long-term growth at appropriate times to expand footprints in such fields as the Internet of Things, Augmented Reality/Virtual Reality (AR/VR), vehicle telematics by exploiting the Company's business and technological advantages.

(3) With regard to whether a private placement would cause changes in the management: If all of the common shares under the private placement were subscribed and converted by the places, such shares would only account for 14.42% of the Company's paid-up capital; since the

shares controlled by Chairman Chiang, Chao-Juei constitute 23.24% of the Company's paid-up capital, major shareholder(s) still have a slight advantage over the placees.

For the private placement of overseas convertible bonds, currently there is no available places; therefore, the purpose of the resolution for such private placement is simply to obtain the necessary approval for the flexibility to introduce investors in the future. If such private placement can be put into effect therefore, the Company would like to select amiable investors prudently from potential partners in view of their market positioning and investment motivations with the goal of expanding the market and operating the business in the long-run together meanwhile preventing from any major changes in the management.

#### Resolution:

Voting Results: Shares present at the time of voting: 213,363,712

Voting Results	% of the represented share present
Votes in favor: 187,304,361 votes (including	87.78
56,457,720 votes casted in electronic form)	07.70
Votes against: 2,151,531 votes (including 2,151,531	1.01
votes casted in electronic form)	1.01
Votes abstained: 23,907,820 votes (including	11.21
21,464,814 votes casted in electronic form)	11.21

RESOLVED, by way of a Special Resolution, that the above proposal be and hereby was approved as proposed.

Item 2: To approve the proposed issuance of GDRs through the issuance of new common shares by capital increase. (proposed by the Board of Directors)

#### Descriptions:

To augment working capital to meet the Company's future funding needs, to repay bank loans and to improve the financial structure, and to strengthen the competitiveness of the Company, it is proposed to authorize the Board of Directors to issue new shares up to 60,000,000 common shares as it deems appropriate considering the then market conditions and the capital needs of the Company, conducting the cash capital increase by way of issuing common shares for sponsoring the proposed issuance of global depositary receipts ("GDRs Offering") in accordance with relevant laws and regulations and the following principles:

#### 1. Principle and description of GDRs Offering

(1) According to Article 8.3 of the Amended and Restated Memorandum and Articles of Association ("M&A"), 10%-15% of the new common shares to be issued will be reserved for subscription by the employees of the Company and its affiliates. It is proposed to authorize the Chairman of the Board of Directors of the Company to offer the shares not subscribed by the abovementioned employees to specific persons or to include them as the underlying securities for the GDRs Offering. As to the remaining 85%-90% of the newly issued common shares, it is proposed to the shareholders' meeting to resolve, in accordance with Article 28-1 of the Securities and Exchange Act and Article 8.2 of the M&A, to have the current shareholders to waive their pre-emptive rights to subscribe the remaining newly issued common shares, and

to offer such remaining newly issued common shares to the general public as the underlying securities for the GDRs Offering.

(2) The issue price of the common shares to be issued for this GDRs Offering will be determined in accordance with Article 9 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"), and will be no less than 90% of the following price whichever is higher: (x) the closing price of common shares of the Company listed on the Taiwan Stock Exchange on the pricing date, after adjustment for bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction; or (y) simple arithmetical average closing price of the common shares on one, three or five trading days prior to the pricing date, after adjustment for bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction.

Given that the stock price in Taiwan may fluctuate significantly in the short term, it is proposed to authorize the Chairman of the Board of Directors, within the range as prescribed by the abovementioned Disciplinary Rules, to determine the issue price together with the lead underwriter in accordance with the international market practice and taking into account the conditions of the international capital market, the market price in Taiwan and the circumstances of book building. Should there be any change to relevant Taiwan laws and regulations, the pricing may be adjusted accordingly.

- (3) The number of shares to be issued for GDRs Offering, the Privately Placed Shares and the Privately Placed CBs (please refer to item 1) shall be up to 80,000,000 shares. If 2016 private placement to O-Film is not closed before the date of Year 2017 annual general meeting of shareholders, the number of Privately Placed Shares shall be up to 50,000,000 shares; provided, however, the number of common shares to be issued by the Company for sponsoring GDRs Offering, the Privately Placed Shares and the shares to be issued upon conversion of Privately Placed CBs (please refer to Item 1) shall be up to 85,000,000 shares in total.
- (4) The dilution percentage due to the newly issued shares in respect to the current shareholders' equity, if being calculated based on the maximum amount of the this GDR Offering (i.e., 60,000,000 shares), is 13.26% (the number of shares having taken the following into account: number of shares to be issued for the employee's stock options, the maximum number of shares to be issued upon the conversion of the overseas convertible bonds issued by the Company and the number of shares proposed to be issued for this GDR Offering. However, the actual dilution percentage will be determined based on the number of shares which will be actually converted or issued). As the funds raised from this GDR Offering will be used for augmenting tworking capital to meet the Company's future funding needs, repay bank loans, and improve the financial structure in order to enhance its competitiveness, the shareholders' equity may benefit from this GDR Offering.
- (5) In addition to abovementioned authorization or the authorization stipulated under the laws and regulations, it is proposed to authorize the Chairman of the Board of Directors or the person designated by him to execute all the agreements and documents relating to this GDRs Offering

and handle all relevant matters on behalf of the Company.

- 2. The rights and obligations associated with the new common shares issued for sponsoring the GDRs Offering shall be the same as with the issued and outstanding common shares of the Company.
- 3. As the capital market circumstances change rapidly, to facilitate the process of determining the terms and conditions for the issuance and relevant procedures, if the major content of the GDRs Offering (including the actual issue price, the actual number of shares issued, issuance terms and conditions, offering amount, items of the offering plan, schedule of use of proceeds and the anticipated benefits and all other matters relating to this GDRs Offering) needs to be changed due to the instruction from the competent authorities, operational assessment, the requirements under the laws and regulations or business environment assessment it is proposed to the shareholders' meeting to authorize the Board of Directors to handle this matter in its sole discretion in accordance with the market condition.

#### 4.Please resolve.

#### Resolution:

Voting Results: Shares present at the time of voting: 213,363,712

Voting Results	% of the represented share present
Votes in favor: 185,473,859 votes (including	86.92
54,627,218 votes casted in electronic form)	80.92
Votes against: 3,489,762 votes (including 3,489,762	1.64
votes casted in electronic form)	1.64
Votes abstained: 24,400,091 votes (including	11 44
21,957,085 votes casted in electronic form)	11.44

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

# Item 3: To amend the Procedures of Acquisition or Disposal of Assets. (proposed by the Board of Directors)

#### Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed 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 6.

### (3) Please resolve.

#### Resolution:

Voting Results: Shares present at the time of voting: 213,363,712

Voting Results	% of the represented share present
Votes in favor: 189,429,809 votes (including 58,583,168 votes casted in electronic form)	88.78
Votes against: 51,083 votes (including 51,083 votes casted in electronic form)	0.02
Votes abstained: 23,882,820 votes (including 21,439,814 votes casted in electronic form)	11.19

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

# Item 4: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 themselves or on behalf of others since the date of the appointment as Directors.
- (2) Directors from non-competition restrictions list is attached as Exhibit 7.
- (3) Please resolve.

#### Resolution:

Voting Results: Shares present at the time of voting: 213,363,712

(1) Corporate Director: Capable Way Investments Limited Represented by :Chung, Yi-Hua

Voting Results	% of the represented share present
Votes in favor: 189,284,291 votes (including	88.71
58,437,650 votes casted in electronic form)	88.71
Votes against: 84,591 votes (including 84,591 votes	0.04

casted in electronic form)	
Votes abstained: 23,994,830 votes (including	11 25
21,551,824 votes casted in electronic form)	11.25

(2) Independent Director: Chiang, Fong-Nien

Voting Results	% of the represented share present
Votes in favor: 189,287,931 votes (including	88.71
58,441,290 votes casted in electronic form)	00.71
Votes against: 79,591 votes (including 79,591 votes	0.04
casted in electronic form)	0.04
Votes abstained: 23,996,190 votes (including	11.25
21,553,184 votes casted in electronic form)	11

(3) Independent Director: Weng, Ming-Jeng

Voting Results	% of the represented share present
Votes in favor: 189,287,931 votes (including 58,441,290 votes casted in electronic form)	88.71
Votes against: 79,591 votes (including 79,591 votes casted in electronic form)	0.04
Votes abstained: 23,996,190 votes (including 21,553,184 votes casted in electronic form)	11.25

#### E. Ad Hoc Motion

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

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

# F. Adjournment

This shareholders meeting minutes is a summary of the meeting. Video records may be referenced for details of the event, the procedures, and shareholder statements.

Chairman Secretary

Chiang, Chao-Juei

pichaeldiang 5)

Chang, Chia-Wei

Chang. Chia-Wei

# 附件

# **Exhibit**

# TPK Holding Co., Ltd. 營業報告書

送走詭譎多變的猴年,迎接奮起向上的雞年。自2013至2016年觸控市場版圖與產業秩序處於加速調整的階段,業者皆面臨艱困的環境,許多廠商更因缺乏競爭力,不敵嚴峻挑戰而被淘汰,並陸續退出市場,在經過這一波優勝劣敗的震盪後,觸控產業已漸趨成熟健全,且朝大者恆大的趨勢演變。展望2017年產業景氣,或仍需面對智慧型手機市場集中化、平板電腦需求停滯等不確定的挑戰,然而,隨著壓力感測產品持續演進發展、智慧型手機採用OLED面板,使外掛式觸控產品需求增加、2-in-1市場之崛起及車用觸控產品與穿戴式裝置需求持續成長的助益下,市場規模將持續擴大,TPK身為觸控產業的技術領先廠商,將可在這波因技術演變及新產品上市的熱潮中受益,在激烈的產業競爭賽中積極向上、搶得先機、創造佳績。

根據 Gartner 研究報告指出,2016 年整體手機市場出貨量為 18.9 億支,其中智慧型手機出貨量約為 11.9 億支,未來隨著新機種陸續推出及換機需求,智慧型手機出貨仍可穩定成長,2016-2019 年 CAGR 約 3.2%;而平板電腦市場有機會隨著大尺寸平板電腦產品及 2-in-1 平板產品需求穩健,由 2016 年平板出貨量 1.8 億台,成長至 2017 年的 1.9 億台。至於智慧穿戴裝置產品,其出貨量將由 2016 年 2,150 萬台成長至 2019 年 5,680 萬台,三年 CAGR 達 38.2%。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、具競爭優勢的觸控產品,並提供給客戶完整的一站式服務,以成為先進光機電模組整合者。

#### 2016 年策略目標

本公司 2016 年的主要策略目標為優化組織體質、調整經營策略、提升經營效率、處理 非核心資產、提升自動化比重。已執行的策略目標概述如下:

### (一)組織管理策略 : 優化組織體質

持續依客戶、產品、技術及供需等因素建立並落實利潤中心組職,達成化繁為簡、 集中核心資源、提高自動化流程比重、強化管理效能進而提升市場競爭力。

# (二)銷售客戶策略 : 確保獲利品質

一切以利潤導向為最高指導原則,篩選核心客戶、培養潛力客戶、淘汰資源消耗 客戶,以「質」完全取代「量」的銷售策略,減少以往的資源耗損與成本負擔。

#### (三)市場產品策略 : 固本開拓並進

鞏固現有產品線與市場,並持續於開發新的觸控應用與拓展潛在的機會市場,如 穿戴式裝置、2-in-1 筆記型電腦、車用市場、壓力感測及指紋辨識功能等新應用。

## 財務表現

本公司 2016 年合併營收為新台幣 892 億元,較 2015 年減少 26.5%,稅後淨損為新台幣 15 億元,每股虧損為新台幣 4.27 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 2016 年底已取得專利數達 3,126 件,其中 Invention 專利 856 項,Utility Model 專利 1,061 項,今年仍將積極主張本公司所擁有之專利權利,持續研發與申請,以確保公司在觸控領域之產品技術受到保護。

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、先進設備和自動化生產等方面,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。

#### 2017 年營業計劃概要

展望 2017 年,整體觸控市場之成長動能將來自各主要品牌客戶推出次世代新產品,如壓力感測 (3D Touch)產品之演進及穿戴式產品之普及化、大尺寸平板及 2-in-1 筆電需求增加、以及各大車廠車用觸控產品應用需求躍昇,可望為觸控產業帶來新的成長動能。本公司將持續強化技術規格、深耕主要客戶、拓展多元化應用整合與精簡成本提升效率,期望以更優質的競爭力再創營運佳績。2017 年營業計畫概述如下:

#### (一)強化既有觸控技術、持續創新研發次世代觸控技術及材料:

與主要客戶與材料廠商共同投入研發創新觸控技術與產品結構,如更為優化之 3D Touch 次世代產品與可撓式觸控面板等,以滿足客戶在規劃下一世代高階產品藍圖時,對其觸控功能更多元化及更多創新應用之需求,鞏固公司於觸控技術之市場領導地位。

#### (二)與客戶共同開發觸控創新應用產品,拓展觸控應用範疇:

與重點客戶擴展觸控創新應用及產品,如車用市場、穿戴式裝置及航空與航海相關之導航產品應用等,引領市場趨勢並提升觸控應用於各類電子產品之滲透率,開拓新的觸控應用市場商機。

### (三)持續精進生產之良率與效率,並導入更多自動化製程,進一步提升營運效率:

針對製造流程、生產良率、營業費用精簡等各方面進行優化,提高資產週轉率,並致力於製程自動化比重之提升,以期強化成本結構,提升營運效率,增加公司獲利。2016年營業費用率為5.8%,且間接員工人數預計由2016年初5,500人降為2016年底4,800人左右;直接員工人數已由2016年初約32,000人降至2016年底之23,000人左右,期望以更精實的組織、最優化的產品組合來因應產業的種種挑戰。

#### (四)集中資源,積極處分閒置及非核心資產:

將持續檢討產能與資產的配置,並積極處分未能發揮效益之設備、廠房及轉投資 事業,以期強化公司財務體質,亦提高資產的周轉率。同時,亦針對廠區資源做進一 步的整合,將使人員與設備的調度更加及時、營運更有效率,以減少營運費用的產生。

# 未來公司發展策略

我們已見到隧道盡頭的曙光,將昂首邁向美麗的新世界! 觸控應用市場將持續蓬勃發展,然而產業內的整合也勢必持續進行,將帶來更多的競爭與挑戰。本公司將持續強化營運體質並秉持務實的經營理念,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。

感謝所有股東、客戶與員工對 TPK 的愛護與支持,TPK 全體員工已經準備好,以務實的心態面對未來,衷心希望股東先進能認同本公司的策略發展方向,給予經營團隊最有力的支持,讓我們攜手合作,共創更好、更成功的未來。

董事長 江朝瑞



總經理 鍾依華



會計主管 劉詩亮



# TPK Holding Co., Ltd. 審計委員會查核報告書

董事會造具本公司2016年度營業報告書、合併財務報表及虧損撥補議案,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 子子 人

2017 年 2 月 23 日

# Deloitte

# 勤業眾信

勤業眾信聯合會計師事務所 10596 台北市民生東路三段156號12樓

Deloitte & Touche 12th Floor, Hung Tai Financial Plaza 156 Min Sheng East Road, Sec. 3 Taipei 10596, Taiwan

Tel:+886 (2) 2545-9988 Fax:+886 (2) 4051-6888 www.deloitte.com.tw

## 會計師查核報告

TPK Holding Co., Ltd. 公鑒:

### 查核意見

TPK Holding Co., Ltd.及子公司(以下稱 TPK 集團)民國 105 年及 104年 12月 31日之合併資產負債表,暨民國 105年及 104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、合併現金流量表,以及合併財務報表附註(包括重大會計政策彙總),業經本會計師查核竣事。

依本會計師之意見,上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製,足以允當表達 TPK 集團民國105 年及 104 年 12 月 31 日之合併財務狀況,暨民國 105 年及 104 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

#### 查核意見之基礎

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

# 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷,對 TPK 集團民國 105 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應,本會計師並不對該等事項單獨表示意見。

茲對 TPK 集團民國 105 年度合併財務報表之關鍵查核事項敘明如下: 不動產、廠房及設備之減損評估

#### 關鍵查核事項說明

TPK集團截至民國 105年12月31日止,不動產、廠房及設備為 40,744,104仟元(已扣除累計減損 17,659,680仟元),占合併資產總額 47%。TPK集團依照國際會計準則公報第 36號「資產減損」之規定,應於每一資產負債表日評估是否有任何跡象顯示資產可能已減損,若有任一該等跡象存在,則需評估該資產之可回收金額是否低於帳面價值。TPK集團依使用價值模式評估不動產、廠房及設備之可回收金額,決定該資產之使用價值係以每一現金產生單位之現金流量預測為基礎,其計算涉及諸多假設及估計,具有估計之高度不確定性。因是,將 TPK集團之不動產、廠房及設備之減損評估列為本年度之關鍵查核事項。

與不動產、廠房及設備相關之會計政策及攸關揭露資訊,請參閱合併財務報表附註四(九)、四(十三)、五(一)、十四、三五及三八。

#### 因應之查核程序

針對管理階層評估不動產、廠房及設備是否減損時,所估計之未來營運現金流量及加權平均資金成本率使用之重大估計及假設,本會計師藉由了解管理階層估計各現金產生單位之未來營運展望所預測之銷售成長率及利潤率之過程及依據、檢視其估計之未來營運現金流量是否考量近期營運結果、歷史趨勢及所屬產業概況等,並做適時更新、另採用本所財務顧問專家以協助評估管理階層依使用價值模式計算之可回收金額,所使用之加權平均資金成本率,包括無風險報酬利率、波動性及風險溢酬該等假設,是否與TPK集團現狀及所屬產業情況相符,並重新執行驗算。

#### 存貨跌價及呆滯損失之評估

#### 關鍵查核事項說明

TPK 集團截至民國 105 年 12 月 31 日止,存貨為 7,815,506 仟元(已扣除 備抵存貨跌價及呆滯損失 1,117,257 仟元),占合併資產總額 9%。TPK 集團主要係研發、生產及銷售觸控模組相關產品,基於行業特性,觸控產業及相關之技術變化迅速,產品之生命週期短,存貨跌價及呆滯之風險較高。TPK 集團每月依存貨庫齡及產品之淨變現價值,並考量存貨銷售狀況及市場變化

以計提存貨跌價及呆滯損失。因存貨評價涉及諸多重大之估計判斷,其估計 判斷之結果將影響存貨跌價及呆滯損失之計提。因是,將 TPK 集團之存貨跌 價及呆滯損失之評估列為本年度之關鍵查核事項。

與存貨相關之會計政策及攸關揭露資訊,請參閱合併財務報表附註四 (七)、五(五)、十一及三八。

#### 因應之查核程序

針對存貨跌價及呆滯損失之評估,本會計師藉由對 TPK 集團產業的了解,評估公司存貨跌價及呆滯損失計提政策是否合理、執行存貨庫齡及淨變現價值之抽核測試及重新驗算、以驗證存貨跌價及呆滯損失是否已按既定之政策正確提列、另實際觀察年底存貨盤點並執行抽盤及了解存貨狀況,並評估過時及損壞存貨之備抵存貨跌價損失之適當性。

#### 管理階層與治理單位對合併財務報表之責任

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

於編製合併財務報表時,管理階層之責任亦包括評估 TPK 集團繼續經營之能力、相關事項之揭露,以及繼續經營會計基礎之採用,除非管理階層意圖清算 TPK 集團或停止營業,或除清算或停業外別無實際可行之其他方案。

TPK 集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

# 會計師查核合併財務報表之責任

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

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

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

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

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

本會計師從與治理單位溝通之事項中,決定對 TPK 集團民國 105 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項,除非法令不允許公開揭露特定事項,或在極罕見情況下,本會計師決定不於查核報告中溝通特定事項,因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所 會 計 師 陳 俊 宏

會計師 郭 政 弘

陳後宏



郭政弘



金融監督管理委員會核准文號 金管證審字第 0990031652 號

證券暨期貨管理委員會核准文號 台財證六字第 0920123784 號

中 華 民 國 106 年 3 月 3 日

單位:新台幣仟元

		7,5				
		<del>م</del>	105年12月31日		104年12月31日	
代 碼	<u>資</u> <u>産</u>	金	額	%	金額	%
	流動資產(附註四)					
1100 1147	現金及約當現金(附註四及六)		\$ 20,490,079	23	\$ 16,393,296	14
1147	無活絡市場之債務工具投資-流動(附註四、九及三六) 應收票據及帳款淨額(附註四、五、十及三五)		1,386,857 7,646,236	2	16,786,560 12,269,629	14 11
1200	其他應收款淨額(附註四、五、十、十三及三五)		3,294,521	4	5,522,002	5
1220	本期所得稅資產 (附註四及二六)		138,770	-	820,674	1
130X	存貨(附註四、五、十一及三八)		7,815,506	9	8,737,305	8
1470	其他流動資產 (附註四、十七及三五)		109,095	-	504,223	-
11XX	流動資產合計		40,881,064	47	61,033,689	53
			<u> </u>			_
	非流動資產					
1543	以成本衡量之金融資產-非流動(附註四及八)		150,011	-	150,011	-
1550	採用權益法之投資(附註四、五及十三)		195,824	-	176,384	-
1600	不動產、廠房及設備(附註四、五、十四、三五及三八)		40,744,104	47	48,030,343	42
1760 1780	投資性不動產(附註四、五、十五及三五)		393,876	-	423,671	-
1840	無形資產 (附註四、五及十六) 遞延所得稅資產 (附註四、五及二六)		129,151 2,043,945	2	177,116 2,015,039	2
1915	預付設備款		2,045,945 1,307,484	2	1,251,503	1
1920	存出保證金(附註三二及三五)		55,638	_	81,399	-
1985	長期預付租金(附註四及十七)		1,782,145	2	1,888,284	2
1990	其他非流動資產一其他		145	-	285	-
15XX	非流動資產合計		46,802,323	53	54,194,035	47
1XXX	資產總計		<u>\$ 87,683,387</u>	100	<u>\$115,227,724</u>	100
.h						
代碼	負 債 及 權 益					
2100	流動負債(附註四) 短期借款(附註九、十八、三五及三六)		\$ 26,699,756	31	\$ 39,549,609	35
2120	短期盾級 (附註九、7八、二五及三八) 透過損益按公允價值衡量之金融負債-流動 (附註四、七及十九)		214,550	31	\$ 39,349,609 111,605	-
2170	應付票據及帳款		11,978,245	14	14,153,518	12
2180	應付帳款一關係人(附註三五)		146,490	-	802,384	1
2213	應付工程及設備款(附註二十及三五)		1,140,455	1	2,041,961	2
2219	其他應付款-其他 (附註二十、二三、三五及三八)		2,653,689	3	2,923,310	3
2230	本期所得稅負債(附註四及二六)		333,562	-	94,487	-
2252	保固之短期負債準備(附註四、五及二一)		1,098,763	1	1,390,156	1
2255	虧損性合約之短期負債準備(附註四、五、十一及二一)		17,723	-	4,770	-
2320	一年內到期之長期負債及應付公司債(附註十八及十九)		3,834,600	4	7,190,754	6
2399	其他流動負債一其他		354,044	1	154,651	<del></del>
21XX	流動負債合計		48,471,877	<u>55</u>	68,417,205	_60
	非流動負債					
2530	應付公司債(附註四及十九)		6,574,659	8	7,850,150	7
2540	長期借款(附註十八及三五)		1,122,300	1	4,828,984	4
2570	遞延所得稅負債(附註四及二六)		2.087.541	2	2,583,081	2
2640	淨確定福利負債—非流動 (附註四及二二)		11,589	_	13,011	_
2645	存入保證金		2,106	-	8,715	-
2670	其他非流動負債		1,116	<u>_</u>	<del>-</del>	<u> </u>
25XX	非流動負債合計		9,799,311	11	15,283,941	13
2XXX	負債合計		58,271,188	<u>66</u>	83,701,146	<u>73</u>
	歸屬於本公司業主之權益(附註四、十二、十三、十九、二二、二三、二八 及三一)					
3110	股本一普通股		3,466,338	4	3,516,318	3
3200	資本公積		21,537,232	24	21,483,184	19
	保留盈餘		<del></del>			_
3310	法定盈餘公積		3,952,487	4	3,952,487	3
3350	累積虧損		(2,772,489)	( <u>3</u> )	(1,161,660)	( <u>1</u> )
3300	保留盈餘合計		1,179,998	1	2,790,827	2
2446	其他權益					_
3410	國外營運機構財務報表換算之兌換差額		3,232,790	4	3,746,515	<u>3</u> <u>-</u> 27
3500 21VV	庫藏股票		( 243,595)		(433,358)	
31XX	本公司業主權益合計		29,172,763	33	31,103,486	21
36XX	非控制權益		239,436	1	423,092	
					<del></del>	
3XXX	權益合計		29,412,199	_34	31,526,578	27
	負債與權益總計		\$ 87,683,387	100	<u>\$115,227,724</u>	100
	ハ 以 ハ 作 <u>m vig vi</u>		<u>Ψ 07,000,007</u>	100	<u>Ψ110/221/124</u>	100

後附之附註係本合併財務報告之一部分。





經理人:鍾依華



會計主管:劉詩





單位:新台幣仟元,惟 每股虧損為元

			105年度		104年	中文
代 碼		金	額	%	金	<del>1</del> %
4100	營業收入淨額(附註四、二 四及三五)	\$	89,216,284	100	\$121,363,612	100
5110	營業成本(附註四、十一、 十四、十六、二一、二二、		05 050 004	06	107.004.007	105
	二五、二八、三二及三五)		85,950,004	<u>96</u>	127,924,827	<u>105</u>
5900	營業毛利(損)		3,266,280	4	(6,561,215	) ( <u>5</u> )
	營業費用 ( 附註四、十、十					
	四、十六、二二、二五、					
	二八、三二及三五)					
6100	推銷費用		769,332	1	989,814	1
6200	管理費用		3,459,184	4	9,477,143	8
6300	研究發展費用	_	909,423	1	1,326,257	1
6000	營業費用合計		5,137,939	<u>6</u>	11,793,214	<u>10</u>
6900	營業淨損	(_	1,871,659)	(2)	(18,354,429	) ( <u>15</u> )
	營業外收入及支出					
7010	政府補助收入(附註四)		503,363	-	505,506	-
7100	利息收入 (附註四、二					
<b>-</b> 100	五及三五)		257,801	-	915,992	1
7190	其他收入—其他(附註 二五、三二及三五)		225 224		102 E72	
7190	一五、三一及三五) 保險理賠收入(附註三		335,324	-	183,573	-
	入)		236,995	-	942,356	1
7225	處分投資利益(附註 四、十三及二九)		506,252	1	60,451	-

			105年度				104年度	
代 碼		金	額		%	金	額	%
7510	財務成本(附註四、十							
	八、十九、二五及三							
	五)	(\$	1,107,196)	(	1)	(\$	1,273,754)	( 1)
7630	外幣兌換損失淨額(附							
	註四及三九)		-		-	(	321,945)	-
7230	外幣兌換利益淨額(附							
	註四及三九)		126,681		-		-	-
7270	處分金融商品利益(附							
7/05	註四及十九)		200,638		-		-	-
7625	處分金融商品損失(附					,	44.500\	
7540	註四及十九)		-		-	(	44,532)	-
7540	災害損失(附註十一、	,	252 800)			,	1 104 515)	( 1)
7590	十四及三八) 什項支出(附註四及十	(	253,800)		-	(	1,194,717)	( 1)
7390	五)	(	49,640)			(	57,485)	
7635	透過損益按公允價值衡	(	49,040)		-	(	37,403)	-
7000	量之金融負債損失							
	(附註四及七)	(	182,385)		_	(	120,800)	_
7671	金融資產減損損失(附	(	102,000 )			(	120,000 )	
	註四及十三)		_		_	(	1,047,847)	(1)
7679	其他減損損失(附註					`	, , , , , , , , , , , ,	(
	四、十及三五)	(	171,353)		_	(	1,122,548)	(1)
7770	採用權益法認列之關聯	`	,			`	,	,
	企業利益(損失)之							
	份額(附註四及十三)		225,880	_	<u>-</u>	(	88,863)	<u> </u>
7000	營業外收入及支出							
	合計		628,560	_	<u> </u>	(	2,664,613)	$(\underline{2})$
7900	稅前淨損	(	1,243,099)	(	2)	(	21,019,042)	(17)
7050	11 11 11 1 1 2 ( + m \ / m \ )							
7950	所得稅利益(費用)(附註四	,	0(0,0(0)				040.055	a
	及二六)	(	260,868)	-	<u>-</u>		943,357	1
8200	本年度淨損	(	1,503,967)	(_	<u>2</u> )	(	20,075,685)	( <u>16</u> )

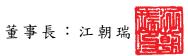
# (承前頁)

		105年度			104年度			
代 碼		金	額	%	金	額	%	
	其他綜合損益							
8310	不重分類至損益之項目							
8311	確定福利計畫之再							
	衡量數(附註四							
	及二二)	(\$	1,081)	-	\$	8,480	-	
8341	換算表達貨幣之兌							
	換差額(附註四							
	及二三)	(	507,138)	-		1,412,200	1	
8349	與不重分類至損益							
	項目相關之所得							
	稅(附註四、二							
	三及二六)		184	-	(	1,451)	-	
8360	後續可能重分類至損益							
	之項目							
8361	國外營運機構財務							
	報表換算之兌換							
	差額(附註二三)	(	157)	-	(	34,012)	-	
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、十三							
0200	及二三)	(	20,326)	-		199,182	-	
8399	與可能重分類至損							
	益之項目相關之							
	所得稅(附註		2.24 (		,	4.505)		
0200	四、二三及二六)		<u>2,316</u>		(	<u>4,597</u> )	_ <del>_</del>	
8300	其他綜合損益(稅	,	E26 202)			1 570 902	1	
	後淨額)	(	526,202)	<del>_</del>		1,579,802	1	
8500	本年度綜合損失總額	( <u>\$</u>	2,030,169)	( <u>2</u> )	( <u>\$</u>	18,495,883)	( <u>15</u> )	
	淨損歸屬於:							
8610	本公司業主	(\$	1,467,402)	(2)	(\$	20,006,508)	(16)	
8620	非控制權益	(	36,565)	-	(	69,177)	-	
8600		( <u>\$</u>	1,503,967)	$(\underline{\underline{}})$	( <u>\$</u>	20,075,685)	( <u>16</u> )	

(承前頁)

			105年度			104年度	
代 碼		金	額	%	金	額	%
	綜合損失總額歸屬於:		_			_	
8710	本公司業主	(\$	1,982,024)	( 2)	(\$	18,477,718)	( 15)
8720	非控制權益	(	48,145)		(	18,16 <u>5</u> )	<u> </u>
8700		( <u>\$</u>	2,030,169)	( <u>2</u> )	( <u>\$</u>	<u>18,495,883</u> )	( <u>15</u> )
	毎股虧損(附註二七)						
	來自本公司業主本年度						
	淨損						
9710	基本	( <u>\$</u>	4.27)		( <u>\$</u>	<u>57.86</u> )	
9810	稀釋	(\$	4.27)		(\$	57.86)	

後附之附註係本合併財務報告之一部分。



經理人:鍾依華



會計主管:劉詩亮



			TP	Aing Co., Ltd.	ा ४ <b>०</b>					
			<b>№ № 108</b>		22 A 31					單位:新台幣仟元
		茶	(4) 本	卷 :	(3) (4) (4)	祖原	N	本		
104年1月1日餘額	股 ( 附註四及二三) \$ 3,312,948	資本 公 横 ( 附 註 四 、 +九、ニ三及ニハ) \$ 16,839,470	法 定 盈 餘 公 積 (附註四及二三) \$ 3,952,487	条分配 解	國 介 含 連 機 構 財 務 報 表 接算之免換差額 (附註四及ニニ) \$ 2,226,093	編 供 出	帝 戴 股 操 (哈祥因及二三) \$	總 \$ 45,333,170	非 核 制 權 益 (附註四、十二、 二三、三十及三一) \$ 817,987	權 益 總 額 \$ 46,151,157
認列可轉換公司債之權益組成要素	•	410,072	•		•		•	410,072		410,072
現金增資發行新股參與海外存託憑證	200,000	3,912,916			1			4,112,916	1	4,112,916
103 年度盈餘指權及分配 本公司股東現金服利	•	•		( 165,692)	ı	•	·	( 165,692)	•	( 165,692)
子公司股東現金股利	1	1	1	1	1		1		(378,796)	(378,796)
104 年度净损	•	•	1	( 20,006,508)	1		•	( 20,006,508)	( (20,177 )	( 20,075,685)
104 年度稅後其他綜合損益				7,029	1,520,422	1,339		1,528,790	51,012	1,579,802
104 年度綜合損益總額				( 19,999,479 )	1,520,422	1,339		( 18,477,718 )	(18,165)	(18,495,883_)
本公司發行員工認股權	•	292,441	1	1	1		•	292,441	1	292,441
員工認股權計劃下發行之普通股	3,370	28,577	1	1	1		1	31,947	1	31,947
處分子公司股權	•	•	1	1	1		•	•	2,066	2,066
採用權益法認列關聯企業之變動數	•	( 292 )	1	1	1	•		( 292 )	1	( 292)
購入庫藏股票			1	1		1	( 433,358 )	( 433,358 )		(433,358)
104 年 12 月 31 日餘額	3,516,318	21,483,184	3,952,487	( 1,161,660)	3,746,515	1	( 433,358)	31,103,486	423,092	31,526,578
子公司股東現金股利	•	•	1	1	1	1	1		( 283,443)	( 283,443)
105 年度净损			1	( 1,467,402)	1	1		( 1,467,402)	(36,565)	( 1,503,967)
105 年度稅後其他綜合損益				( <u>768</u> )	(513,725)			(514,622)	(11,580)	( 526,202)
105 年度綜合損益總額				( 1,468,299)	(513,725)			( 1,982,024 )	(48,145)	( 2,030,169)
赠回可轉換公司債轉換之權益組成要素調整		( 17,727)	1	1	1	1		( 17,727)	1	( 17,727)
本公司發行員工認股權	•	337,192	1	1	1	1	1	337,192	1	337,192
購入庫藏股	•	•	1	1	1		( 255,118)	( 255,118)	1	( 255,118)
庫藏股註銷	( 49,980)	( 265,417)	1	( 129,484)	1	1	444,881		1	1
非控制權益增加數				(13,046)				( 13,046 )	147,932	134,886
105 年12 月 31 日餘額	\$ 3,466,338	\$ 21,537,232	£ 1	( <u>\$ 2,772,489</u> ) <u>\$ 3,232</u>	\$ 3,232,790	\$	(\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$ 29,172,763	\$ 239,436	\$ 29,412,199
: Y		經理人:鐘依華		医异苯合合异医苯基苯	K 급 소 기학 개 ·	會計主管:劉詩亮				



單位:新台幣仟元

代 碼			105年度		104年度
	營業活動之現金流量				
A10000	本年度稅前淨損	(\$	1,243,099)	(\$	21,019,042)
A20010	不影響現金流量之收益費損項目	`	,	`	,
A20100	折舊費用		8,732,460		9,574,077
A20200	攤銷 費用		66,066		128,214
A20300	呆帳費用		175,177		1,202,187
A20400	透過損益按公允價值衡量金融				
	負債之淨損失		118,830		167,655
A20900	財務成本		1,107,196		1,273,754
A21200	利息收入	(	257,801)	(	915,992)
A21900	員工認股權酬勞成本		337,192		292,441
A22300	採用權益法認列之關聯企業損				
	失(利益)之份額	(	225,880)		88,863
A22500	處分及報廢不動產、廠房及設				
	備利益	(	99,472)	(	103,224)
A22800	處分無形資產損失(利益)		32	(	69)
A23200	處分採用權益法之投資利益	(	506,252)		-
A23200	處分子公司股權利益		-	(	60,451)
A23500	金融資產減損損失		-		1,047,847
A23700	非金融資產減損損失		184,409		18,268,441
A23800	存貨跌價及呆滯損失(迴轉利				
	益)		283,225	(	327,116)
A24200	買回應付公司債損失(利益)	(	200,638)		44,532
A29900	災害損失		253,800		972,835
A29900	保險理賠收入	(	236,995)		-
A29900	預付租賃款攤銷		24,457		25,630
A29900	提列負債準備		1,300,807		1,517,432
A30000	<b>營業資產及負債之淨變動數</b>				
A31130	應收票據及帳款減少		4,635,107		1,495,093
A31180	其他應收款減少		808,571		922,020
A31200	存貨減少(増加)		674,245	(	1,469,601)
A31240	其他流動資產減少(增加)		395,190	(	306,442)
A32150	應付票據及帳款減少	(	2,175,273)	(	5,257,743)
A32160	應付帳款-關係人減少	(	186,819)	(	354,470)

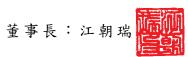
# (承前頁)

代 碼			105年度		104年度
A32180	其他應付款減少	(5	539,908)	(5	6 465,065)
A32200	短期負債準備減少	(	1,552,397)	(	1,702,010)
A32230	其他流動負債增加	•	199,395	•	143,846
A32240	淨確定福利負債減少	(_	2,319)	(_	1,815)
A33000	營運產生之現金流入	•	12,069,306	•	5,181,827
A33100	收取之利息		556,207		1,016,262
A33500	退還(支付)之所得稅	_	135,664	(_	688,603)
AAAA	營業活動之淨現金流入	_	12,761,177	- -	5,509,486
	投資活動之現金流量				
B00600	無活絡市場之債務工具投資減少				
	(增加)		15,399,703	(	49,178)
B01800	取得採用權益法之長期股權投資	(	64,520)	(	295,822)
B01900	處分採用權益法之長期股權投資		516,036		193,539
B02200	取得子公司股權之淨現金流出		-	(	88,751)
B02300	處分子公司股權之淨現金流入		-		3,528
B02700	購置不動產、廠房及設備	(	421,579)	(	575,287)
B02800	處分不動產、廠房及設備價款		292,962		371,393
B03700	存出保證金減少		25,762		31,083
B04100	其他應收款減少(增加)		979,105	(	661,747)
B04500	購置無形資產	(	24,714)	(	17,763)
B04600	處分無形資產價款		3,153		793
B04800	其他資產減少		140		175
B07100	預付設備款增加	(	3,196,493)	(	5,276,309)
B07300	長期預付租金增加	`_	<u>-</u>	(_	3,180)
BBBB	投資活動之淨現金流入(出)	_	13,509,555	(_	6,367,526)
	籌資活動之現金流量				
C00100	短期借款減少	(	11,966,902)	(	14,577,565)
C01200	發行公司債		2,406,297		7,781,249
C01300	償還公司債	(	1,189,282)	(	7,494,360)
C01600	舉借長期借款		-		7,008,425
C01700	償還長期借款	(	9,171,762)	(	8,982,697)
C03000	存入保證金增加(減少)	(	6,608)	·	35
C04300	其他負債增加	•	1,116		-
C04500	發放現金股利		-	(	165,692)
C04600	現金增資		-	`	4,112,916
C04800	員工執行認股權		-		31,947
C04900	庫藏股票買回成本	(	255,118)	(	433,358)

## (承前頁)

代 碼		105年度	104年度
C05600	支付之利息	(\$ 886,176)	(\$ 1,043,316)
C05800	非控制權益變動	(148,557)	( <u>378,796</u> )
CCCC	籌資活動之淨現金流出	(_21,216,992)	(_14,141,212)
DDDD	匯率變動對現金及約當現金之影響	(956,957)	1,852,925
EEEE	本年度現金及約當現金增加(減少)數	4,096,783	( 13,146,327)
E00100	年初現金及約當現金餘額	16,393,296	29,539,623
E00200	年底現金及約當現金餘額	<u>\$ 20,490,079</u>	<u>\$16,393,296</u>

後附之附註係本合併財務報告之一部分。







# 【附件四】



單位:美金元

期初未分配盈餘	17,177,474
確定福利計畫再衡量數認列於保留盈餘	(28,237)
因長期股權投資調整保留盈餘	(400,013)
註銷庫藏股調整保留盈餘	(3,424,718)
調整後未分配盈餘	13,324,506
本期淨損	(44,669,698)
待彌補虧損餘額	(31,345,192)
彌補項目:	
法定盈餘公積彌補虧損	31,345,192
期末累積虧損	0

董事長:江朝瑞



經理人:鍾依華



20 會計主管:劉詩亮 10



# Exhibit 4

# TPK Holding Co., LTD DEFICIT COMPENSATION STATEMENT Year 2016

	(Unit: \$US)
Unappropriated retained earnings of prior years	17,177,474
Remeasurement of the defined benefit plan recognized in the retained earnings	(28,237)
Adjustment to long-term investment in Retained Earnings	(400,013)
Adjustment to capital reduction via buyback treasury stocks nullifying in Retained Earnings	(3,424,718)
Unappropriated retained earnings after adjustments	13,324,506
Y2016 net loss after tax	(44,669,698)
Deficit to be compensated	(31,345,192)
Items for compensating deficit:	
Legal reserves	31,345,192
Ending balance of accumulated deficit	0

Chairman: Chiang, Chao-Juei Executive: Chung, Yi-Hua Accounting Manager: Liu, Hsi-Liang

## TPK Holding Co. Ltd. 私募海外轉換公司債發行及轉換辦法(暫定)

#### 一、發行總額

本轉換公司債(下稱「本債券」或「本公司債」)發行總額上限為美金100,000仟元。

#### 二、發行日期

於民國一〇六年股東常會決議日起一年內一次或分次(最多不超過三次)辦理。

#### 三、發行方式:

本公司債將於中華民國境外地區私募,並將依證券交易法第43條之6及私募當地法 令之規定及國際市場慣例辦理。

本次私募之對象以符合證券交易法第43條之6規定之特定人為限,對象不限於策略 性投資人,並以對本公司長期發展及競爭力與既有股東權益,能產生效益者為優 先,洽定特定人之相關事宜,擬授權董事會全權處理之。

#### 四、公司債種類、面額及發行價格:

本公司債為私募海外轉換公司債,面額為美金100仟元或其整倍數,發行價格應不 低於理論價格之八成。

#### 五、公司債票面利率及付息方式:

授權董事會訂定之。

#### 六、發行期間:

自發行日起算不超過5年。

#### 七、償還方法:

除已轉換、賣回、贖回或買回註銷者,本公司債將於到期時由本公司按債券面額或加計利息補償金以現金償還。

## 八、轉換標的:

本公司新發行之普通股股份或參與發行之海外存託憑證。

#### 九、轉換:

#### 1、本公司債轉換期間:

除已提前贖回、買回、註銷、行使轉換權或依發行契約規定之不得轉換期間外, 本公司債債權人得於發行後一定期間起至本公司債到期日前一定期間止,隨時依有 關法令及發行契約之規定向本公司請求轉換為本公司之普通股股份(或參與發行之 海外存託憑證)。

#### 2、本公司債轉換程序:

債權人於請求轉換時,應備妥「轉換通知書」,檢同債券及中華民國法令要求之文 件或證明,向本公司提出轉換申請。

#### 3、本公司債轉換價格之決定及調整:

轉換價格不得低於定價日前一、三或五個營業日擇一計算之普通股收盤價簡單算術平均數扣除無償配股除權後股價並加回減資反除權後之股價或定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息,並加回減資反除權後之股價的八成。實際價格擬提請股東會授權董事會依據相關法令規定訂定之。

#### 4、轉換年度有關股利之歸屬:

本公司債持有人在轉換前不得享有股利或股息;轉換後持有發行公司普通股依法享有分派股利或股息之權利,與本公司其他普通股股東相同。

#### 5、轉換後之權利義務:

本公司債除依證券交易法第43條之8受交付後三年內轉讓之限制外,本公司債換發之普通股,其權利義務與原有普通股股份相同。本公司債轉換後之股份於本公司債交付日起滿三年後,得向金融監督管理委員會申請補辦公開發行,並得向臺灣證券交易所股份有限公司申請上市買賣。

#### 十、發行公司提前贖回條件:

授權董事會訂定之。

#### 十一、債券持有人賣回條件:

本公司得選擇不設賣回權,或債券持有人得於發行滿一定時間後,要求發行公司按每年一定比率之收益率所計算之價格全部或一部份贖回本債券。

#### 十二、其他重要約定事項:

本公司債之發行條件及其他未盡事宜,授權董事會作必要之訂定、調整並全權處理。

## TPK Holding Co., Ltd.

# Tentative Terms and Conditions for Issuance of Overseas Convertible Bonds in Private Placement

#### A.Total issue amount

The issue amount of the convertible corporate bond ("Bonds") shall be up to USD100,000,000.

#### B. Issue Date

The Bonds can be issued at one or several times (but no more than three times) within one year from the date of Year 2017 annual general shareholders' meeting.

#### C. Issuance Method

The Bonds will be privately placed outside the Republic of China in accordance with Article 43-6 of the Securities and Exchange Act and the regulations of the jurisdiction where the private placement takes place and international market practice.

The places of the Bonds to be privately placed must meet the qualifications of the specific persons as prescribed under Article 43-6 of the Securities and Exchange Act, which are not limited to strategic investors. Priority will be given to the investor(s) who could benefit the Company's long term development, competitiveness, and existing shareholders. The Board is fully authorized to determine the specific investor(s).

#### D. Form, Denomination and Issuance Price

The Bonds to be privately placed will be issued in registered form in denomination of USD100,000 or multiples thereof and the issue price shall be no less than 80% of the reference price.

## E. Coupon Rate and Payment of Interest

The Board of Directors is authorized to determine the coupon rate of the Bond and interest payment.

#### F. Term

The term of the Bonds to be privately placed shall not be more than five years from the issue date.

#### G. Final Redemption

Unless previously converted, re-sold, redeemed or repurchased and cancelled, the Bonds will be repaid by the Company at par value of the Bonds plus accrued interest in cash at maturity of the Bonds.

#### H. Securities to be converted

The Bonds will be convertible into the Company's newly issued common shares or the global depositary receipts representing the Company's common shares.

#### I. Conversion

#### (1) Conversion Period:

Unless previously redeemed, re-purchased, cancelled or converted, except during the closed period when bondholders are not permitted to exercise the conversion of the Bonds under the Indenture, a holder of the Bonds may request the issuer, in accordance with applicable laws and regulations as well as the Indenture, to convert the Bonds into the common shares (or global depositary receipts) issued by the Company at any time from certain period following the issue date of the Bonds to certain days prior to the maturity date of the Bonds.

#### (2) Conversion Procedure of the Bonds:

To exercise the relevant conversion rights, the bondholder must apply with the Company for conversion by submitting a notice of conversion, together with the Bonds and the document or certificate required under the laws and regulations of the Republic of China to the Company.

#### (3) Determination and Adjustment of the Conversion Price:

The conversion price of the Bonds should be no less than 80% of the following price whichever is higher: (x) the simple arithmetical average closing price of the common shares on one, three or five trading days prior to the pricing date, after adjustment for bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction, and (y) the simple arithmetical average closing price of the Company's common shares during the period of 30 consecutive trading days prior to the pricing date, after adjustment for bonus shares issued as stock dividends and cash dividends and the shares cancelled in connection with capital reduction. The actual conversion price is proposed to the shareholders' meeting to authorize the Board of Directors to determine in accordance with the relevant laws and regulations.

#### (4) Dividend Entitlement during the year of conversion

Prior to conversion of the Bonds, bondholders are not entitled to receive any bonus or dividend. Following conversion of the Bonds, bondholders have the same rights to receive bonus or dividend as common shareholders of the Company.

#### (5) Rights and Obligations after Conversion

Except that the overseas convertible bonds in private placement are subject to the selling restrictions within three years after the delivery date of the overseas convertible bonds in private placement under Article 43-8 of the Securities and Exchange Act, the new common shares to be issued upon conversion of the Bonds will carry the same rights and obligations as the Company's existing issued and outstanding common shares. After three years have elapsed following the delivery date of the Bonds, the Board of Directors is authorized to submit the application with the Financial Supervisory Commission for make-up public offering of such shares and the application with the TWSE for listing such shares on TWSE.

## J. Conditions of Early Redemption by the Issuer

The Board of Directors is authorized to determine the conditions of early redemption by the issuer.

#### K. Bondholders' Put Option

The issuer may choose not to grant bondholders the put option, or bondholders may, after expiry of a designated period following issuance of the Bonds, request the issuer to redeem all or a part of the Bonds at a price calculated based on certain percentage of the annual yield of the Bonds.

#### L. Others

The Board of Directors is authorized to determine and amend, at its sole discretion, the terms and conditions of the Bonds and other matters which are not mentioned above.

# 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
3.5. 取得或處分不動產或設備作業程序	3.5. 取得或處分不動產或設備作業程序
3.5.4. 本公司及子公司取得或處分不動	3.5.4. 本公司及子公司取得或處分不動
產或設備,除向政府機關交易、自	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	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	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	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	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	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:	之估價報告,並應符合下列規定:
(1) (略)	(1) (略)
(2)(略)	(2)(略)
(3) (略)	(3) (略)
(4)(略)	(4)(略)
3.6 向關係人取得不動產作業程序	3.6 向關係人取得不動產作業程序
3.6.2. 本公司及子公司向關係人取得或	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	處分不動產,或與關係人取得或處
分不動產交易金額達公司實收資	分不動產交易金額達公司實收資
本額百分之二十、總資產百分之十	本額百分之二十、總資產百分之十
或新臺幣參億元以上者,除買賣公	或新臺幣參億元以上者,除買賣公
債、附買回、賣回條件之債券、申	債、附買回、賣回條件之債券、申
購或買回國內證券投資信託事業	購或贖回國內貨幣市場基金外,應
發行之貨幣市場基金外,應將下列	將下列資料,提交審計委員會及
資料,提交審計委員會及董事會	董事會通過後,始得簽訂交易契
通過後,始得簽訂交易契約及支付	約及支付款項:
款項:	(1) (略)
(1) (略)	(2)(略)
(2)(略)	(3) (略)
(3) (略)	(4) (略)
(4) (略)	(5)(略)
(5)(略)	(6)(略)
(6)(略)	(7) (略)
(7) (略)	(下略)
(下略)	
3.7. 取得或處分會員證或無形資產	3.7. 取得或處分會員證或無形資產

3.7.1 本公司及子公司取得或處分會員證 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

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 與政府機關交易外,應於事實發生 日前洽請會計師就交易價格之合理 性表示意見,並提董事會通過後始 得為之。
- 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。

但本公司合併其直接或間接持有 百分之百已發行股份或資本總額 之子公司或其直接或間接持有百 分之百已發行股份或資本總額之 子公司間之合併,得免取得前開 專家出具之合理性意見。

- 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,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一、總資產百分之十。但買賣公債、幣三億元以上。但買賣公債、幣買回條件之債券、軍與職或買回證券投資信託事業發行之貨幣市場基金,不在此限。

- ,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。
- 3.10. 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。

- 3.11. 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:

  - (2) (略)

- (2) (略)
- (3) (略)
- (4) 取得或處分之資產種類屬 供營業使用之設備,且其交 易對象非為關係人,<u>交易金</u> 額並達下列規定之一:
  - (A)本公司實收資本額未達 新臺幣一百億元者,交易 金額達新臺幣五億元以 上。
  - (B)本公司實收資本額達新 臺幣一百億元者,交易金 額達新臺幣十億元以上。
- (5) 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,交易金額達新臺幣五億元以上。 (以公司預計投入之金額為計算基準)
- (6) 除(1)~(5)以外之資產交易 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<u>買回證</u> 券投資信託事業發行之 貨幣市場基金。

- (3) (略)
- (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、租地委建、合建分屋、合建分屋、合建分售方式、取得不動產,交五億不動產業五億分。(以公司預計上。(以公司預計基準)

- 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,應於知悉之即日起算二日內將全部項目重行公告申報。
- 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。
- 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而予補正時,應將全部項目重行公告申報。
- 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。

第五次修訂,並經 2017 年 5 月 16 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。

Exhibit 6

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

<b>Proposed Amendments</b>	Current Provisions
3.5.	<u>3.5.</u>
Operating procedure for the acquisition or disposal	Operating procedure for the acquisition or disposal
of real property or equipment	of real property or equipment
3.5.4.	<u>3.5.4.</u>
In the acquisition or disposal of real property or	In the acquisition or disposal of real property or
equipment by the Company or the Subsidiary in	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	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:	comply with the following provisions:
$(1) \cdot (2) \cdot (3) \cdot (4)$	$(1) \cdot (2) \cdot (3) \cdot (4)$
(Omitted)	(Omitted)
3.6.	3.6.
	Operating procedure for acquisition of real
property from a related party:	property from a related party:
3.6.2.	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 issued by the Securities Investment	
Trust Enterprises:	$(1) \cdot (2) \cdot (3) \cdot (4) \cdot (5) \cdot (6) \cdot (7)$
$(1) \cdot (2) \cdot (3) \cdot (4) \cdot (5) \cdot (6) \cdot (7)$	(Omitted)
(Omitted)	

3.7.

intangible assets

3.7.

3.7.1.

Acquires or disposes of membership cards or Acquires or disposes of membership cards or intangible assets

3.7.1.

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

approval.

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

3.10.

3.10.1.

Acquisitions, and Transfer of Shares

resolution.

3.10.1.

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

Provided, however, for the merger conducted by the Company with any of its subsidiaries wholly owned by the Company, or for the merger between any subsidiaries of the Company which are wholly owned by the Company, an opinion on the reasonableness from any of the abovementioned counsel is not required.

3.11.

information

3.11.1.

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

(1) The acquisition or disposal of real property (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 bonds under repurchase and agreements or subscription or repurchase of domestic money market funds issued by the Securities Investment Trust Enterprises:

(2), (3)

(Omitted)

- (4) 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 has reached one of the following:
- (A) where the Company's paid-in capital has not reached NT \$ 10 billion and the transaction amount is not less than NT\$500 million.
- (B) where the Company's paid-in capital has reached NT \$ 10 billion and the transaction amount is not less than NT\$1 billion.
- (5) Where land is acquired under an arrangement for commissioned construction on self-owned (C)Where the type of asset acquired or disposed of 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)
- (6) Where an asset transaction other than any of  $(1)\sim(5)$  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

3.11.

Operating procedure for public disclosure of Operating procedure for public disclosure of information

3.11.1.

event:

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 bonds under repurchase and agreements or subscription or redemption of domestic money market funds:

(2), (3)

(Omitted)

- (4) Where an asset transaction other than any of  $(1)\sim(3)$  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 NT\$300 paid-in capital or 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.
- 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

paid-in capital or NT\$300 million. expects to invest in) 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 repurchase of domestic money market funds issued by the Securities Investment Trust Enterprises. 3.11.5. 3.11.5. When the Company or the Subsidiary at the time When the Company or the Subsidiary at the time of public announcement makes an error or of public announcement makes an error or omission in an item required by regulations to be omission in an item required by regulations to be publicly announced and so is required to correct it publicly announced and so is required to correct it, within two days after any of them is aware of such all the items shall be again publicly announced error or omission, all the items shall be again and reported in their entirety. publicly announced and reported in their entirety. 3.15.4. 3.15.4. These Regulations were enacted and approved by These Regulations were enacted and approved by the 2<sup>nd</sup> shareholders' meeting held on January 8, the 2<sup>nd</sup> shareholders' meeting held on January 8, 2010. 2010 The first amendment was approved by the The first amendment was approved by the shareholders' meeting held on April 13, 2010. shareholders' meeting held on April 13, 2010. The second amendment was approved by the The second amendment was approved by the shareholders' meeting held on June 9, 2011. shareholders' meeting held on June 9, 2011. The third amendment was approved by the The third amendment was approved by the shareholders' meeting held on May 16, 2012. shareholders' meeting held on May 16, 2012. The fourth amendment was approved by the The fourth amendment was approved by the shareholders' meeting held on May 29, 2014. shareholders' meeting held on May 29, 2014. The fifth amendment was approved by the shareholders' meeting held on May 16, 2017.

## 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,依個別公司較嚴格辨 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,應於事實發生日前治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,除向政府機關交易、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交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣參億

元以上者,除買賣公債、附買回、賣回條件之債券、申購或買回國內證券 投資信託事業發行之貨幣市場基金外,應將下列資料,提交審計委員會及 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. 係及第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,除與政府機關交 易外,應於事實發生日前洽請會計師就交易價格之合理性表示意見,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。

但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司 或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併,得 免取得前開專家出具之合理性意見。

- 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

依相關法令规定,本公司應於重事實洪讓週週之即日起具二日內,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、申購或買回證券投資信託事業發行之貨幣市場基金,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)取得或處分之資產種類屬供營業使用之設備,且其交易對象非為關係人 ,交易金額並達下列規定之一:
    - (A)本公司實收資本額未達新臺幣一百億元者,交易金額達新臺幣五億元 以上。
    - (B)本公司實收資本額達新臺幣一百億元者,交易金額達新臺幣十億元以 上。
  - (5)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,交易金額達新臺幣五億元以上。(以公司預計投入之金額為計算基準)
  - (6)除(1)~(5)以外之資產交易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、申購或買回證券投資信託事業發行 之貨幣市場基金。
- 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,應於知悉之即日起算二日內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。

第五次修訂,並經2017年5月16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 thk.,e 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 institution, 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 repurchase of domestic money market funds issued by the Securities Investment Trust Enterprises:
  - (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 of more of paid-in

- capital or NT\$300 million or more, except for transacting with the government institution, 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.
    - Provided, however, for the merger conducted by the Company with any of its subsidiaries wholly owned by the Company, or for the merger between any subsidiaries of the Company which are wholly owned by the Company, an opinion on the reasonableness from any of the abovementioned counsel is not required.
  - 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 repurchase of domestic money market funds issued by the Securities Investment Trust Enterprises:
    - (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 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 has reached one of the following:
      - (A)where the Company's paid-in capital has not reached NT \$ 10 billion and the transaction amount is not less than NT\$500 million.
      - (B)where the Company's paid-in capital has reached NT \$ 10 billion and the transaction amount is not less than NT\$1 billion.
    - (5)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)
    - (6) Where an asset transaction other than any of (1)~(5) referred to in the receding 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 repurchase of domestic money market funds issued by the Securities Investment Trust Enterprises.
- 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 within two days after any of them is aware of such error or omission, 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.

The fifth amendment was approved by the shareholders' meeting held on May 16, 2017.

### 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.

# 【附件七】

## 董事(含獨立董事)競業禁止明細

職稱	姓名	解除競業禁止公司資料	
法人董事代表	鍾依華	公信電子股份有限公司獨立董事 所營項目為電腦及週邊設備/電子資訊供應服務業、一般進出口 貿易業務	
獨立董事	姜豐年	全達國際股份有限公司董事 所營項目為電子元件、組件、積體電路、設計及測試儀器之經 銷代理及維護	
獨立董事	翁明正	康太數位整合股份有限公司董事長 所營項目為網際網路相關業務 公信電子股份有限公司獨立董事	
		所營項目為電腦及週邊設備/電子資訊供應服務業、一般進出口 貿易業務	

## Exhibit 7

# **Directors from non-competition restrictions list**

Title	Name	List of companies the director may have interest in
Representative of the Corporate Director	Chung, Yi-Hua	Clientron Corp Independent Director  The company is engaged in: Computer and peripheral equipment / electronic information supply services, general import and export trade business
Independent Director	Chiang, Fong-Nien	Chander Electronics Corp. – Director  The company is engaged in: Electronic components, integrated circuits, design and testing equipment distribution agents and maintenance
Independent Director	Weng, Ming-Jeng	17life Corp Chairman  The company is engaged in: Internet related business  Clientron Corp Independent Director  The company is engaged in: Computer and peripheral equipment / electronic information supply services, general import and export trade business