

時間:中華民國 101 年 6 月 5 日 (星期二)上午九時整 地點:台中市南屯區工業 18 路 29 號 (新幹線花園酒店)

出席:本公司發行股份總數:134,400,000 股 出席股東所持股數:125,841,915 股

出席股數占全部已發行股數:93.63%

主席:董事長 吳政學先生



記錄:廖姿婷



壹、主席致詞:(略)

貳、報告事項

第一案

案 由:本公司100年度營業報告案,謹報請 核備。

說 明:本公司100年營業報告書。(詳附件一)

第二案

案 由:監察人審查本公司 100 年度決算表冊審查報告案, 謹報請 核備。

說 明:一、本公司 100 年度決算表冊,業經會計師查核簽證,並經監察人審查

峻事,出具監察人報告書。

二、監察人報告書。(詳附件二)

參、承認事項

第一案

案 由:本公司100年度決算表冊案,敬請 承認。 (董事會提)

說 明:一、本公司 100 年度決算表冊包括營業報告書、財務報表以及盈餘分配 表,其中 100 年度財務報表(詳附件三)業經勤業眾信聯合會計師事 務所查核完竣。

> 二、上述財務報表連同營業報告書(詳附件一),業經監察人審查峻事, 出具監察人審查報告書(詳附件二)。

三、謹提請 股東常會承認。

決 議:本議案之投票表決結果—表決時出席股東表決權數 125,840,415 權,費 成權數 113,702,563 權,占總權數 90.35%,反對權數 0 權,廢票權數 0 權,本案照原案表決通過。

第二案

案 由:本公司100年度盈餘分配案,敬請 承認。 (董事會提)

說 明: 一、本公司 100 年度稅後淨利計為新台幣 1,121,080,070 元,提列 10%

之盈餘準備金後,決算可分配盈餘為1,008,972,063元,擬發放現 金股利每股新台幣4元。

- 二、上述現金股利之發放,請股東會授權董事會另行訂定除息基準日、 發放日及其他相關事宜,並依除息基準日之實際流通在外股數,調 整股東配息率配發。
- 三、本公司 100 年盈餘分配表,(詳附件四)。本案業經監察人審核完竣, 謹提請 股東常會承認。
- 決 議:本議案之投票表決結果—表決時出席股東表決權數 125,840,415 權,費 成權數 113,702,563 權,占總權數 90.35%,反對權數 0 權,廢票權數 0 權,本案照原案表決通過。

肆、討論事項

第一案 (董事會提)

案 由:修正本公司「公司章程」部分條文案,謹提請 公決。

說 明:一、本公司為配合法律修正,擬修正本公司章程之規定。

二、公司章程修訂條文對照表請參閱附件五。

三、以上核請股東會以特別決議表決。

決 議:本議案之投票表決結果—表決時出席股東表決權數 125,840,415 權,費 成權數 105,006,363 權,占總權數 83.44%,反對權數 0 權,廢票權數 0 權,本案照原案以特別決議表決通過。

第二案 (董事會提)

案 由:修正本公司「取得或處分資產處理程序」部分條文案,謹提請 公決。 說 明:一、本公司為配合實際作業需求與管理需要,擬修正本公司取得或處分 資產處理程序之規定。

二、修正條文對照表請參閱附件六。

三、以上核請決議。

決 議:本議案之投票表決結果—表決時出席股東表決權數 125,840,415 權,費 成權數 105,006,363 權,占總權數 83.44%,反對權數 0 權,廢票權數 0 權,本案照原案表決通過。

第三案 (董事會提)

案 由:修正本公司「股東會議事規則」部分條文案, 謹提請 公決。

說 明:一、配合法規修正,擬修正本公司股東會議事規則。

二、修正條文對照表請參閱附件七。

三、以上核請股東會以特別決議表決。

決 議:本議案之投票表決結果-表決時出席股東表決權數 125,840,415 權,費 成權數 105,006,363 權,占總權數 83.44%,反對權數 0 權,廢票權數 0 權,本案照原案以特別決議表決通過。 案 由:本公司資本公積轉增資發行新股案, 謹提請 公決。

說 明:一、為健全財務及資本結構,擬辦理資本公積 67,200,000 元轉增資發行 新股 6,720,000 股,每股面額新台幣 10 元。

- 二、本次增資發行新股係依本公司配股基準日之流通在外股數計算,資本公積轉增資每仟股配發約50股(每股配發0.0500000股),股東會通過並奉主管機關核准後,授權董事會另訂除權基準日暨其它事官。
- 三、原股東配發不足一股之畸零股,自配股基準日起五日內由股東自行 辦理併湊,其併湊不足部分,接面額折付現金計算至元為止(元以 下捨去),若有剩餘之畸零股份,授權董事長治特定人按面額承購。
- 四、增資發行新股權利義務與原股份相同。發行新股後,本公司實收資本額為新台幣 1,411,200,000 元正。本增資案如因本公司普通股股數發生變動或經主管機關核示須變更時,擬提請股東會授權董事會辦理變更相關事宜。

五、以上核請股東會以特別決議表決。

決 議:本議案之投票表決結果-表決時出席股東表決權數 125,840,415 權,贊 成權數 113,702,563 權,占總權數 90.35%,反對權數 0 權,廢票權數 0 權,本案照原案以特別決議表決通過。

伍、臨時動議:無。

#### 陸、散會

(本次股東常會記錄載明會議進行要點,且僅載明對本案有異議之股東發言要 旨: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: 吳政學

記錄:廖姿婷



Time: June 5, 2012 (Tuesday) at 9 a.m.

Place: No.29, Gongyequ 18th Rd., Nantun Dist., Taichung City 408, Taiwan

Total outstanding shares of the Company: 134,400,000 shares

Total shares represented by shareholders present in person or by proxy: 125,841,915 shares

Percentage of shareholding of the shareholders present in person or by proxy: 93.63%

Chairman: Wu Cheng-Hsueh, the Chairman of Board of Directors

Secretary(Keeper of Meeting Minutes): Liao Tzu-Ting

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

## I. Chairman Statements (omitted)

### II. Matters to Report

Item 1, 2011 Business Reprot

Description: The 2011 Business Report is attached as Exhibit 1.

Item 2. Supervisors' Review Report.

Description: The Supervisors' Review Report on 2011 Financial Statements is attached as Exhibit 2.

### III. Matters for Approval

# Item1. To approve 2011 Business Report and Consolidated Financial Statements (proposed by the Board of Directors)

## Description:

(1) The Consolidated Financial Statement (Exhibit 3) of the Company audited by independent auditors Ming-Chung Hsieh and Hui-Min Chen of Deloitte & Touche along with the 2011 Business Report, have been submitted to Supervisors for review and approval and Supervisors' have issued the Supervisors Review Report accordingly. (2) Please resolve.

Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and113,702,563 shares were cast for the proposal, amounting to 90.35% of the number of shares represented by the shareholders present.

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

# Item2. To Approve 2011 Profit Distribution Proposal (proposed by the Board of Directors)

## Descriptions:

- (1) The 2011 net profit after tax of the Company is NTD 1,121,080,070. After setting aside the legal capital which amount to 10% of the net profit after tax, for the preceding year, the total amount of earning distributable are NTD 1,008,972,063. The Company proposes to pay a cash dividend per share of NTD 4.0.
- (2) Record date for paying cash dividends: Upon the approval of the shareholders meeting, it is proposed to authorize the Board of Directors to determine the ex-dividends date, distribution date and relevant matters.
- (3) 2011 Profit Distribution Proposal is reviewed by Supervisors and attached as Exhibit 4.
- (4) Please resolve.

Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and 113,702,563 shares were cast for the proposal, amounting to 90.35% of the number of shares represented by the shareholders present.

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

#### IV. Matters for Discussion

# Item1. To Amend Memorandum of Association and Article of Association of the Company. (proposed by the Board of Directors)

### Descriptions:

 To comply with the regulation amendment in ROC, the Board of Directors propose to amend Memorandum of Association and Article of Association of the Company.

- (2) The comparison table of amendments of the Memorandum of Association and Articles of Association is attached as Exhibit 5.
- (3) Please resolve by way of a Special Resolution.
- Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and 105,006,363 shares were cast for the proposal, amounting to 83.44% of the number of shares represented by the shareholders present.
- RESOLVED, by way of Special Resolution, that the above proposal be and hereby was approved as proposed.

# Item2. To Amend the Procedures of Acquisition or Disposal of Assets. (proposed by the Board of Directors)

## Descriptions:

- To accommodate the Company's actual business and management needs, the Board of Directors proposes to amend the Procedures of Acquisition or Disposal of Assets.
- (2) The comparison table of amendments of the Procedures of Acquisition or Disposal of Assets is attached as Exhibit 6.
- (3) Please resolve.

Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and105,006,363 shares were cast for the proposal, amounting to 83.44% of the number of shares represented by the shareholders present.

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

## Item3. To Amend the Procedure of Rules of Sharesholder's Meeting Procedures Rules. (proposed by the Board of Directors)

### Descriptions:

- (1) To comply with the regulation amendment in ROC, the Board of Directors propose to amend the Procedure of Rules of Shareholders' Meeting Procedures Rules of the Company.
- (2) The comparison table of amendments of the Procedure of Rules of Shareholders' Meeting Procedures Rules is attached as Exhibit 7.
- (3) Please resolve by way of a Special Resolution.

Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and 105,006,363 shares were cast for the proposal, amounting to 83.44% of the number of shares represented by the shareholders present.

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

# Item4. The Capitalization from Additional Paid-in Capital. (propose by Board of Directors)

## Descriptions:

- (1) To strengthen the financial and capital structure, the Board of Directors proposes to capitalize NTD 67,200,000 from Additional Paid-in Capital and to issue 6,720,000 new shares with NTD 10 par value.
- (2) The Company will distribute 50 shares to every 1000 shares in proportion to the shareholding shown on the shareholder register as of the ex-right date. After the approval from the Authority and the General Meeting of the Company, the Board of Director is authorized to decide the ex-right date and relevant matters.
- (3) For fractional shares, the shareholders may aggregate their fractional shares into one share within five days of the ex-right date; provided, however, that if there are any fractional share left, the Company will pay cash in NTD (, round down to NTD 1,), in lieu of stock dividends and the Chairman of the Board of Directors is authorized to distribute such fractional shares for subscription at par value by designated person.
- (4) The shareholder's rights and obligation of the new shares to be issued shall rank pari passu in all respect with the issued and outstanding common shares of the Company. After the capitalization, the total paid-in capital is NTD 1,411,200,000. The Board of Directors is further authorized to make any change relating to the proposed capitalization depending on actual needs or the request from the authorities.
- (5) Please resolve by way of a Special Resolution

Resolution: Voting Result: the number of shares represented by the shareholders present at the time of voting was 125,840,415 shares, and 113,702,563 shares were cast for the proposal, amounting to 90.35% of the number of shares represented by the shareholders present.

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

## V. Ad Hoc Motions

There being no any ad hoc motions, upon a motion duly made and seconded, the meeting was adjourned.

类时学

Wu Cheng-Huseh (吳政學)

廖安婷

Liao Tzu-Ting (廖姿婷)

附件

**Exhibit** 

## 100年營業報告書

Gourmet Master Co. Ltd. (以下簡稱本公司)100 年度全年營業淨額為新台幣(下同)11,456,414 仟元,較99 年度8,347,168 仟元增加3,109,246 仟元,成長幅度達37.25%。2011 年度獲利為1,137,866 仟元,較2010 年度獲利836,861 仟元增加301,005 仟元,營收及獲利雙雙創下歷史新高,全年度EPS達8.34元,截至100年12月31日全球總店數達612間,較99年底淨增加114間。

在財務結構方面,本公司負債比率 100 年 25.92%,流動比率 246.27%,2011 年度營業活動淨現金流入達 1,969,147 仟元,顯示本公司除營收與獲利情況良好外,財務結構亦相當健全。

回顧 100 年度,並由原先以大陸沿海為主的展店地區,更拓展深入到大陸西部較為內陸地區的成都,隨著展店地區增加,本公司於大陸地區去年度持續增設中央工廠,除原先上海、杭州、北京工廠外,去年度新增南京、廈門、深圳工廠,以成為加速展店之基礎。 美國地區除原先的爾灣店外,100 年新增一家哈崗店,兩店營收皆有不錯的表現。台灣地區與澳洲地區營收穩定成長,營收持續創歷史新高,表現亮眼,並屢屢獲得國際媒體報導。

展望 101 年度,面對原物料、租金、運輸及人力成本節節高漲,經營成本持續增加情況下,本公司可透過經濟採購規模、銷售結構調整以及店舗優化作業,有效控制各項成本與費用,以維持穩定獲利能力,顯示本公司優良的經營管理能力,加以大陸地區持續深化展店廣度,增加展店分佈城市,101 年度除在原先地區拓點外,也將更積極進入西部地區如重慶等地持續拓點,建立大陸地區品牌知名度,維持大陸市場領導品牌地位。101 年將聯手香港大家樂集團,共同在香港地區開拓 85 度 C 的市場。此外,除以台灣、澳洲及美國地區穩定成長外,本公司將以自有品牌 85 度 C 之優勢,尋求國際合作夥伴,帶領 85 度 C 品牌邁向國際化。

本人在此感謝各位股東對於本公司的支持與愛護。今後,本公司將持續努力,以一步 一腳印的精神,穩健成長並專注品牌經營,不斷提升公司競爭力,以符合各位股東及社會 大眾對本公司的期許。

在此謹祝各位

身體健康 萬事如意

董事長:吳政學

政员

經理人:吳政學

政學大

合計士答: 謝明東



## Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 **監察人審查報告書**

茲 准

董事會造送本公司2011年度財務報表,業經勤業眾信聯合會計師事務所查核 竣事,認為足以允當表達本公司之財務狀況、經營成果與現金流量情形。, 經本監察人等查核完竣,認為尚無不符,爰依照中華民國公司法第219條之 規定,具備報告,敬請 鑑核。

此致

本公司 2012 年股東常會

Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 監察人:盧銘偉

2 0 1 2 年 3 月 2 6 日

## Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 監察人審查報告書

茲 准

董事會造送本公司2011年度財務報表,業經勤業眾信聯合會計師事務所查核 竣事,認為足以允當表達本公司之財務狀況、經營成果與現金流量情形。, 經本監察人等查核完竣,認為尚無不符,爰依照中華民國公司法第219條之 規定,具備報告,敬請 鑑核。

此致

本公司 2012 年股東常會

Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 監察人:廉純忠



2 0 1 2 年 3 月 2 6 日

## Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 監察人審查報告書

兹 准

董事會造送本公司2011年度財務報表,業經勤業眾信聯合會計師事務所查核 竣事,認為足以允當表達本公司之財務狀況、經營成果與現金流量情形。, 經本監察人等查核完竣,認為尚無不符,爰依照中華民國公司法第219條之 規定,具備報告,敬請 鑑核。

此致

本公司 2012 年股東常會

Gourmet Master Co. Ltd. 美食達人(開曼)股份有限公司 監察人:吳政和



2 0 1 2 年 3 月 2 6 日

## 附錄三 Exhibit3.

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 Taioei 10596, Taiwan, ROC

Tel :+886 (2) 2545-9988 Fax:+886 (2) 2545-9966 www.deloitte.com.tw

會計師查核報告

GOURMET MASTER CO. LTD. 公鑒:

Deloitte.

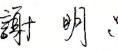
勒業眾信

GOURMET MASTER CO. LTD.及其子公司民國一〇〇年及九十九年十二月三十一日之合併資產負債表,暨民國一〇〇年及九十九年一月一日至十二月三十一日之合併損益表、合併股東權益變動表及合併現金流量表;業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任,本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

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

依本會計師之意見,第一段所述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一般公認會計原則編製,足以允當表達 GOURMET MASTER CO. LTD.及其子公司民國一〇〇年及九十九年十二月三十一日之合併財務狀況,暨民國一〇〇年及九十九年一月一日至十二月三十一日之合併經營成果與合併現金流量。

勤業眾信聯合會計師事務所會計師 謝明忠



會計師 陳 慧 銘



行政院金融監督管理委員會核准文號金管證審字第 1000028068 號

財政部證券暨期貨管理委員會核准文號 台財證六字第 0920123784 號

中華民國一〇一年三月六日

10,008 180,714 6 10,480 51,340 1 75 340 1 75 360 - 50,431 480,085 6 72,622 15,415 - 419,316 2,015,657 25	141   681   12   56   12   13   14   15   15   15   15   15   15   15	287,679 1,344,000 17 592,902 2,850,226 36 33,884 162,879 2 309,900 1,489,930 19 1,008,667 5,807,777 73 1	1,20,820 5,916,887 74	4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4
2170 2270 2270 3 2260 4 2288 4 2298	2420 ***********************************	3 3110 14 3210 1 3310 2 330 2 330 2 330 2 330 2 3 3420 2 6 6 7 3 3420	XXX	2200 100 角体及限支撑基础的 能附之的结果本合体的操物来之一部分。
6,382 - 61 28 186,853 2 35,581 157,59 39,503 1 4,270 119,50 37,138 5 51,039 226,64 165,612 2 29,417 13,05 772 414 1,89	32,118 4,751 21,05 11,374 - 3,22 4,553,922 62 1,032,161 4,593,31	4 4559 16 19329 16 19329 1 1 7,137 2 2,101 2 3,102 1 2 3,101 1 7 ( 83,24) 1) ( 7 ( 83,24) 1) ( 7 ( 83,24) 1) ( 7 ( 83,24)	17 167 3,533 944 7 7,530 7 7,6088 237 237 247 247 247 247 247 247 247 247 247 24	### ### ### ### ### ###
	**	四本演奏(元七二、十〇二一) 本 本	編形計画 (Mはエスキー) 成 様 様	1XXX
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單位:人民幣仟元/新台幣仟 元,惟每股盈餘為元

代碼     一〇〇年度     九十       4110     營業收入(附註二)     \$ 2,384,775     \$ 11,463,610     100     \$ 1,881,165       4170     滅:銷貨退回及折譲     ( 1,497)     ( 7,196)     - ( 1,384)       4100     營業收入淨額     2,383,278     11,456,414     100     1,879,781       5000     營業成本(附註十七及二十)     ( 1,107,428)     ( 5,323,405)     ( 47)     ( 886,475)	大 年 度 新 台 幣 % \$ 8,353,313 100 ( <u>6,145</u> ) 8,347,168 100 ( <u>3,936,394</u> ) ( <u>47</u> ) <u>4,410,774</u> 53
4110     營業收入(附註二)     \$ 2,384,775     \$ 11,463,610     100     \$ 1,881,165       4170     滅:銷貨退回及折譲     ( 1,497)     ( 7,196)     - ( 1,384)       4100     營業收入淨額     2,383,278     11,456,414     100     1,879,781	\$ 8,353,313 100 ( 6,145) 8,347,168 100 ( 3,936,394) ( 47)
4100 營業收入淨額 2,383,278 11,456,414 100 1,879,781	8,347,168 100 ( <u>3,936,394</u> ) ( <u>47</u> )
	(_3,936,394) (_47)
5000 營業成本 (附註十七及二十) ( 1,107,428 ) ( 5,323,405 ) ( 47 ) ( 886,475	
	<u>4,410,774</u> <u>53</u>
5910 營業毛利 1,275,850 6,133,009 53 993,306	
<b>營業費用(附註十七)</b>	
6100 推銷費用 ( 880,911) ( 4,234,537) ( 37) ( 662,102	( 2,940,066) ( 35)
6200 管理及總務費用 (99,877) (480,108) (4) (83,521)	
6300 研究發展費用 ( <u>3,010</u> ) ( <u>14,470</u> ) ( <u>2,000</u> ) 6000 营業費用合計 ( <u>983,798</u> ) ( <u>4,729,115</u> ) ( <u>41</u> ) ( <u>747,623</u>	`———
( <u> </u>	(
6900 營業淨利 292,052 1,403,894 12 245,683	1,090,953 13
誉業外收入及利益	
7110 利息收入 5,339 25,663 - 1,654	7,345 -
7121 權益法認列之投資收益(附註二	
及九) 1	4 -
7130 處分固定資產利益 103 494 - 41	183 -
7160 兌換利益 2,466 11,857	
7210 租金收入 95 457 - 118	525 -
7480 什項收入 24,271 116,671 1 19,583	86,957 1
7100 營業外收入及利益合計 32,274 155,142 1 21,397	95,014 1
營業外費用及損失	
7510 利息費用 ( 18) ( 88) - ( 125	) ( 556) -
7521 採權益法認列之投資損失(附註	
二及九) (5) (22)	
7560 兌換損失一淨額 ( 3.595	) ( 15,963) -
7530 處分固定資產損失 ( 788) ( 3,788) - ( 36	
7880 什項支出 (	
7500	
	1,155,850 14
7900 稅前淨利 317,356 1,525,531 13 260,297	1,155,650 14
8110 所得稅費用(附註二及十六) (80,646) (387,665) (3) (71,836	) (318,989) (4)
9600 合併淨利 <u>\$ 236,710</u> \$ 1,137,866 <u>10</u> <u>\$ 188,461</u>	<u>\$ 836,861</u> <u>10</u>
<b>歸屬予:</b>	
9601 母公司股東 \$ 233,218 \$ 1,121,081 10 \$ 186,278	\$ 827,164 10
9602 少數股權 3,492 16,785 - 2,183	9,697
\$ 236,710 \$ 1,137,866 10 \$ 188,461	\$ 836,861 <u>10</u>
人民幣新台幣人民	幣新台幣
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9750 基本毎股盈餘(附注十八) <u>\$ 2.33</u> <u>\$ 1.74</u> <u>\$11.22</u> <u>\$ 8.34</u> <u>\$ 2.11</u> <u>\$</u>	1.54 <b>\$</b> 9.38 <b>\$</b> 6.83

後附之附註係本合併財務報表之一部分。

董事長:吳政學



经理人:吴政學



會計主管:謝明惠



GOURMET NASHER COLEN 及其子公司 合併 取 由 H L L L L L L L L L L L L L L L L L L	資本公積保         留益品         股東權益其他項目           股本 貸行股份溢價 盈餘準備金未分配盈餘 累積換算調整數 少數股權 合 計           条額         第 4 分配 盈餘 累積換算調整數 少數股權 合 計           条額         第 508,704         \$ 741,473         (\$ 11,207)         \$ 67,324         \$ 2,006,417	74,147 ( 74,147) - ( 140,024) - ( 140,024) - ( 437,377) -	142,500 2,239,624	827,164 - 9,697 836,861	9,541	7,098 (126,603) (128,822)
	九十九年一月一日餘額	九十八年盈餘分配 盈餘準備金 現金股利 股票股利	現金档資	九十九年度合併淨利	少數股權增加	· · · · · · · · · · · · · · · · · · ·

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4,966,097

83,199

( 137,810)

924,187

74,147

2,742,374

1,280,000

九十九年十二月三十一日餘額

1,137,866

16,785

260,924

9,726

97,952

39,378

6,016

107,852 \$ 2,850,226

1,121,081

\$5,916,887

\$ 109,710

(\$ 39.858)

\$1,489,930

\$ 162,879

\$1344,000

-〇〇年十二月三十一日餘額

-〇〇年度合併淨利

换算调整數變動

九十九年盈餘分配 盈餘準備金 現金股利 股票股利



會計主管:謝明惠





		GOURMET M 合併R	00	及其子公司民幣			
		凡國一〇〇年及九	teas of	N3+-月三十-日		西 母	單位:人民幣仟元
九十九年一月一日餘額	者 通 股 \$ 150,840	黄 本 公 積 發行股票 溢值 \$ 109,599	京 聖 禁 準 衛 5	整	股東權益其他項目 累積 換算 調整數 (\$ 2,414)	少 教 脱 権 合 \$ 14,505	\$ 432,278
九十八年盈餘分配 盈餘準備金 現金股利 股桑股利	91,809		15,433	( 15,433) ( 29,392) ( 91,809)			29,392)
班 多	30,754	483,333		•	•		514,087
九十九年度合併淨利		•	- 1	186,278	•	2,183	188,461
少數股權增加	•	•		•	•	2,048	2,048
/ 二八十二 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 /					10,882		10,882
九十九年十二月三十一日餘額	273,403	592,932	15,433	209,392	8,468	18,736	1,118,364
九十九年庆显餘分配盈餘準備金盈餘準備金 現金股利 股票股利	14,276		18,451	( 18,451) ( 99,933) ( 14,276)		1 1 1	. 686,993)
がなくせる人	•			233,218	ľ	3,492	236,710



24,251) \$1,230,890

595

(24,846) (\$ 16,378)

\$ 22,823

\$ 309,950

\$ 33,884

\$ 592,932

\$ 287,679

-〇〇年十二月三十一日餘額

-〇〇年度合併淨利

换算调整数之变動



後附之附註係本合併財務報表之一部分。





	九十九年一月一日餘額	九十八年盛餘分配 盈餘準備金 現金股利 股票股利	現金増資	九十九年度合併淨利	少數股權增加	換算調整數之變動	九十九年十二月三十一日餘額	九十九年度显餘分配 盈餘準備金 現金股利 股票股利	-〇〇年度合併淨利
<b></b>	排 填 股 \$ 150,840	- 91,809	30,754				273,403	14,276	
GOURMET WA	黄 本 公 権 發 行 股 票 強 債 S 109,599		483,333		•		592,932		
ASTER COVEN A F WESTER COVEN A F F A SEM JA # 1-	照	15,433					15,433	18,451	
人民幣 人民幣 在十二月三十一日	整	( 15,433) ( 29,392) ( 91,809)	•	186,278	•	•	209,392	( 18,451) ( 99,933) ( 14,276)	233,218
	股東權益其他項目 累積 換 箕 調 整 數 (\$ 2,414)		•			10,882	8,468		
單位:人民幣仟元	少	х 	- 51	2,183 18	2,048		18,736 1,11	6 )	3,492
养 九	\$ \$72.	29,392)	514,087	188,461	2,048	10,882	1,118,364	- 66,933)	236,710



(24,251) \$1,230,890

595

(24,846) (\$ 16,378)

\$ 22,823

\$ 309,950

\$ 33,884

\$ 592,932

\$ 287,679

-〇〇年十二月三十一日餘額

换算调整数之變動







後附之附註係本合併財務報表之一部分。





單位:人民幣仟元/新台幣仟元

	_				年	度	九	+	2	t.	年	度
	人	民	幣	新	台	幣	人	民	幣	新	台	幣
誉業活動之現金流量		" = , ;; ; ; ;		ja me								
合併淨利	\$	236,7	710	\$	1,137,	866	\$	188,4	61	\$	836,8	861
調整項目:												
折舊費用		48,2	200		231,	697		40,1	69		178,	369
攤銷費用		29,6	571		142,	619		18,2	18		80,	897
呆帳損失			-			- ·			51			228
存貨跌價損失		4	135		2,	091						-
採權益法評價之投資損												
失 (利益)			5			22	(		1)	(		4)
處分固定資產損失(利												
益) - 淨額			685		3,	294	(		5)	(		28)
處分資產損失		5,9	965		28,	669		6	84		3,	039
遞延所得稅	(	4,3	380)	(	22,	879)	(	3,8	73)	(	16,	973)
營業資產及負債之淨變												
動												
應收票據	(	1,	267)	(	6,	113)		2,6	46		12,	311
應收帳款	(	3,	290)	(	28,	.854)	(	7,7	702)	(	28,	545)
其他應收款			933		2,	917	(	2,7	755)	(	11,	930)
存 貨	(	26,	569)	(	146,	.684)	(	7,4	13)	(	24,	.004)
預付款項	(	4,	619)	(	32,	,984)	(	15,0	085)	(	64,	(147)
其他流動資產	(	1,	623)	(	8,	,081)			18			273
應付票據			_			1	(		2)	(		8)
應付帳款		44,	197		253,	,831	(	4,0	74)	(	41,	,602)
應付所得稅		2,	767		24,	,811		2,3	364		4,	,661
應付費用		27,	341		158,	,064		26,6	531		109,	,003
其他應付款		1,	424		10,	,239		ç	954		2,	,569
預收款項		40,	566		214	,452		35,4	154		153,	,891
其他流動負債			686		4	,146	(	5	559)	(	3,	,065)
長期應付款			4	_		23	(_		9)	(_		46)
營業活動之淨現金流入	_	397,	841	-	1,969	<u>,147</u>	_	274,1	172		1,191	<u>,750</u>
投資活動之現金流量												
購置固定資產	(	230,	772)	(	1,104	,219)	(	99,6	656)	(	444	,349)
處分固定資產價款	,	-	101			493			61			276
商標權增加	(		298)	(	1	,435)	(		17)	(		75)
電腦軟體成本增加	ì		233)	ì		,925)	ì	1,4	191)	è	6	,622
處分電腦軟體價款							,	· · · · · · · · ·	23	,		97

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	_	0		年 度	九	+ ;	九	年	度
	人	民 幣	新	台幣	人	民 幣	新	台	幣
遞延費用增加	(\$	76,013)	(\$	365,393)	(\$	44,184)	(\$	196,1	198)
處分遞延費用價款	,	_	,	-		510		2,2	263
受限制資產減少		462		1,864		17,238		80,2	211
存出保證金增加	(_	19,553)	(_	107,699)	(_	12,196)	(_	49,0	091)
投資活動之淨現金流出	(	327,306)	(	1,582,314)	(_	139,712)	(_	613,4	<u>488</u> )
融資活動之現金流量									
短期借款減少		- 1		-	(	18,000)	(	83,	547)
償還長期借款	(	88)	(	312)	(	52)	(		297)
現金増資		-		-		514,087		2,382,	
存入保證金增加		271		5,287		2,412		9,	009
其他應付款一關係人減少		-		-	(	9)	(		42)
發放現金股利	(	99,933)	(	448,000)	(	29,392)	(		024)
少數股權增加	_		_		_	2,048	_	9,	<u>541</u>
融資活動之淨現金流									
(出)入	(_	99,750)	(_	443,025)	_	471,094	_	2,176,	764
匯率影響數	(_	12,820)	_	185,390	_	5,306	(_	101,	<u>391</u> )
本期現金及約當現金淨(減少)增									
加數	(	42,035)		129,198		610,860		2,653,	635
期初現金及約當現金餘額	_	903,847	_	4,013,532	_	292,987	_	1,359,	897
期末現金及約當現金餘額	<u>\$</u>	861,812	<u>\$</u>	4,142,730	<u>\$</u>	903,847	\$	4,013,	532
現金流量資訊之補充揭露									
支付利息	\$	18	\$	88	\$	125	\$		<u>556</u>
支付所得稅	<u>\$</u>	80,593	<u>\$</u>	387,409	<u>\$</u>	69,009	<u>\$</u>	335,	.042
不影響現金流量或僅有部分現金									
收支之投資及融資活動									
一年內到期之長期借款	<u>\$</u>	75	<u>\$</u>	360	\$	<u>78</u>	<u>\$</u>		<u>348</u>
同時影響現金流量及非現金項目									
之投資活動									
固定資產增加數	\$	237,523	\$	1,141,766	\$	104,450	\$	463,	,805
應付設備款增加	(_	6,751)	(_	37,547)	(_	4,794)	(_	19,	<u>,456</u> )
購置固定資產支付現金									
數	<u>\$</u>	230,772	<u>\$</u>	1,104,219	\$	99,656	\$	444,	,349

後附之附註係本合併財務報表之一部分。

董事長:吳政學



經理人:吳政學



會計主管:謝明惠



## Gourmet Master Co. Ltd. 2011年盈餘分配表

單位:新台幣元

項目	<u>金額</u>
期初未分配盈餘	329,470,510
匯率影響數	39,379,361
調整後期初未分配盈餘	368,849,871
加:本期稅後淨利	1,121,080,070
滅:提列10%盈餘準備金	(112,108,007)
可供分配盈餘合計	1,377,821,934
分配項目:	
股東紅利-現金(每股4元)	(537,600,000)
合計	(537,600,000)
期末未分配盈餘	840,221,934

註1:股東紅利-現金:537,600,000元 (134,400,000股×4元=537,600,000元)

註2:本公司2011年度擬不配發員工紅利及董監酬勞

註3:現金股利計算不足一元之畸零款授權董事長洽特定人吸收。

董事長:吳政學



经理人: 吳政學



會計主管:謝明惠



公司立	章程修訂條文對照表	
現行條文	修正條文	修正說明
2.本公司登記地址為:the offices	2.本公司登記地址為:the Grand	
of Portcullis TrustNet (Cayman)	Pavilion Commercial Centre,	
Ltd., Marquee Place, Suite 300,	Oleander Way, 802 West Bay Road,	
430 West Bay Road, P.O. Box 32052,	P.O. Box 32052, Grand Cayman	
Grand Cayman KY1-1208, Cayman	KY1-1208, Cayman Islands,	
Islands, British West Indies。	British West Indies。	
公司法 (2010 年修訂版) 附則一 A	公司法 ( <u>2011</u> 年修訂版) 附則一A	爰依開曼群島
表所列規定不適用於本公司。	表所列規定不適用於本公司。	公司法修訂,
		更新開曼群島
		公司法修訂年
		份為 2011 年。
N/A	(viii) 薪資報酬委員會	為求明確,爰
	指董事會按照本章程第91條籌組之	予增訂。
	薪資報酬委員會。	
<del>(viii)</del> 累積投票制	( <u>iv)</u> 累積投票制	條次變更。
如第 61(b) 條所述之董事選舉表決	如第 61(b) 條所述之董事選舉表決制	
制度,或如第108條所述之監察人選	度,或如第108條所述之監察人選舉	
舉表決制度。	表決制度。	
<del>(iv)</del> 指定證券交易所	(x)指定證券交易所	條次變更。
臺灣證券交易所股份有限公司。	臺灣證券交易所股份有限公司。	
<del>(x)</del> 董事	(xi)董事	條次變更。
本公司目前之董事,或組成為董事會	本公司目前之董事,或組成為董事會	
之董事。	之董事。	
(xi)二親等以內之親屬關係	(xii)二親等以內之親屬關係	條次變更。
就個人而言,係指因血緣或與姻親而	就個人而言,係指因血緣或與姻親而	
與該個人相關且屬第二親等以內之親	與該個人相關且屬第二親等以內之親	
屬之其他人,包括但不限於該個人之	屬之其他人,包括但不限於該個人之	
父母、兄弟姊妹、祖父母、子女和孫	父母、兄弟姊妹、祖父母、子女和孫	
子女,以及配偶之父母、兄弟姊妹和	子女,以及配偶之父母、兄弟姊妹和	
祖父母。	祖父母。	16 1 121 -
(xii)獨立董事	(xiii)獨立董事	條次變更。
如中華民國證券交易法和按該法所領	如中華民國證券交易法和按該法所領	
布之法規命令所定義。	布之法規命令所定義。	15 上 / 本
(xiii)共同經營合約	(xiv)共同經營合約	<b>  條次變更。</b>
本公司與單一或多位個人或實體間之	本公司與單一或多位個人或實體間之	
合約,合約當事人同意共同經營事業	合約,合約當事人同意共同經營事業	
並依據該合約約定共同承擔損失且同	並依據該合約約定共同承擔損失且同	
享因該等事業活動所生之利益。	享因該等事業活動所生之利益。	<b>从</b> -
(xv)出租合約	(xvi)出租合約   大八三郎に何甘仙人門マ入仏式切	條次變更。
本公司與任何其他人間之合約或協	本公司與任何其他人間之合約或協議,據其相字故等人員自大公司承知	
議,據其規定該等人員自本公司承租	議,據其規定該等人員自本公司承租	

公司主	章程修訂條文對照表	
現行條文	修正條文	修正說明
必要工具與資產而以該人員之名義並	必要工具與資產而以該人員之名義並	
以該人員之利益營運本公司之重要或	以該人員之利益營運本公司之重要或	
大部分業務,且本公司自該人員收受	大部分業務,且本公司自該人員收受	
事先決定之報酬作為對價。	事先決定之報酬作為對價。	
<del>(xvi)</del> 訴訟或非訟代理人	(xvii)訴訟或非訟代理人	配合法令修
本公司按適用法令指定為於相關司法	本公司按適用法令指定其為本公司	改。
管轄區收受文書之本公司送達代收入	於中華民國境內之負責人。	
之人員。		
(xvii)委託經營合約	(xviii)委託經營合約	條次變更。
本公司與任何其他人間之合約或協	本公司與任何其他人間之合約或協	
議,據其規定該等人員以本公司之名	議,據其規定該等人員以本公司之名	
義並以本公司之利益管理和營運本公	義並以本公司之利益管理和營運本公	
司之業務,且該等人員自本公司收受	司之業務,且該等人員自本公司收受	
事先決定之報酬作為對價,而本公司	事先決定之報酬作為對價,而本公司	
仍持續擁有此事業之獲利 (損失亦由	仍持續擁有此事業之獲利 (損失亦由	
本公司負擔)。	本公司負擔)。	
<del>(xviii)</del> 股東	(xix)股東	條次變更。
股東名簿中登記為本公司任何股份持	股東名簿中登記為本公司任何股份持	
有人之人員。	有人之人員。	
<del>(xix)</del> 月	<u>(xx)</u> 月	條次變更。
指曆月	指曆月	
<del>(xx)</del> 合併	(xxi)合併	條次變更。
指二家或以上公司之合併,其中之一	指二家或以上公司之合併,其中之一	
為本公司,其事業、財產與負債歸屬	為本公司,其事業、財產與負債歸屬	
於其中一間公司,該公司即為公司法	於其中一間公司,該公司即為公司法	
和適用法令所定義之存續公司。	和適用法令所定義之存續公司。	
<del>(xxi)</del> 通知	(xxii)通知	條次變更。
指書面通知,除於本章程另有定義者	指書面通知,除於本章程另有定義者	
外。	外。	
<del>(xxii)</del> NTD	(xxiii)NTD	條次變更。
新臺幣。	新臺幣。	
<del>(xxiii)</del> 普通決議	(xxiv)普通決議	條次變更。
於本公司之股東會 (或若有特別指	於本公司之股東會 (或若有特別指	
明時即指持有某一股份類型之股東	明時即指持有某一股份類型之股東	
會議) 以具表決權之該等股東親自	會議) 以具表決權之該等股東親自	
表決;或如為法人股東時經其正式授	表決;或如為法人股東時經其正式授	
權代表表決;或若准許代理人時由代	權代表表決;或若准許代理人時由代	
理人表決,而在達法定出席人數之股	理人表決,而在達法定出席人數之股	
東會中以過半數多數決通過之決議	東會中以過半數多數決通過之決議	
應為普通決議。	應為普通決議。	
(xxiv)登記辦公室	(xxv)登記辦公室	條次變更。
本公司之登記辦公室,如公司法第	本公司之登記辦公室,如公司法第	

公司立	章程修訂條文對照表	
現行條文	修正條文	修正說明
50 條所規定。	50 條所規定。	
(xxv)股東名簿	(xxvi)股東名簿	條次變更。
股東名簿應按公司法第40條規定保	股東名簿應按公司法第40條規定保	, 3232
存。	存。	
(xxvi) 中華民國	(xxvii)中華民國	條次變更。
中華民國。	中華民國。	.,
<del>(xxvii)</del> 秘書	(xxviii)秘書	條次變更。
由董事任命執行本公司任何秘書職	由董事任命執行本公司任何秘書職	
務之任何人,且包括任何助理秘書。	務之任何人,且包括任何助理秘書。	
<del>(xxviii)</del> 印章	(xxix)印章	條次變更。
於開曼群島以外地方使用之本公司	於開曼群島以外地方使用之本公司	
之法團印章 (如適用) 或任何傳真或	之法團印章 (如適用) 或任何傳真或	
公印。	公印。	
<del>(xxix)</del> 股份	(xxx)股份	條次變更。
本公司股本中面額每股新臺幣 10 元	本公司股本中面額每股新臺幣 10 元	
之普通股。	之普通股。	
<del>(xxx)</del> 特別決議	(xxxi)特別決議	條次變更。
於本公司之股東會 (或若特別指明	於本公司之股東會 (或若特別指明	
時即指持有某一股份類型之股東會	時即指持有某一股份類型之股東會	
議) 以具表決權之該等股東親自表	議) 以具表決權之該等股東親自表	
決;或如為法人股東時經其各自之正	決;或如為法人股東時經其各自之正	
式授權代表表決;或若准許代理人時	式授權代表表決;或若准許代理人時	
由代理人表決,而在達法定出席人數	由代理人表決,而在達法定出席人數	
之股東會中以不低於三分之二之多	之股東會中以不低於三分之二之多	
數決通過之決議應為特別決議,並載	數決通過之決議應為特別決議,並載	
明 (但不妨礙本章程所載修訂本章	明 (但不妨礙本章程所載修訂本章	
程之權力) 已正式表達建議將該決議	程之權力) 已正式表達建議將該決議	
列為特別決議之意向。	列為特別決議之意向。	
凡按本章程或公司法任何條款明確規	凡按本章程或公司法任何條款明確	
定應有普通決議時,特別決議即為有	規定應有普通決議時,特別決議即為	
效。	有效。	
<del>(xxxi)</del> 庫藏股	(xxxii)庫藏股	條次變更。
指已發行之本公司股份,由本公司買	指已發行之本公司股份,由本公司買	
回、贖回或以其他方式取得且未辦理	回、贖回或以其他方式取得且未辦理	
註銷者。	註銷者。	
<del>(xxxii)</del> 監察人	(xxxiii)監察人	條次變更。
其意義如中華民國公司法所規定。	其意義如中華民國公司法所規定。	
3. <del>(g)</del> 不應發行無記名股份。	3.(g) 於符合本章程及指定證券交易	為求明確,爰
(h)本公司股份得以無證書 / 無實	所相關法令規定的前提下,本	予修訂。
體形式發行。	公司發行限制員工權利新股予	
(i)縱本章程有任何其他規定,本公	本公司及/或從屬公司員工時	
司所有股份之應繳股款均應於	(無論以契約或其他方式限	

公司章程修訂條文對照表		
現行條文	修正條文	修正說明
發行後全額繳足。	制,或其股份係劣後或受特別	
	限制等),應經股東會特別決議	
	後行之,其發行數量、發行價	
	格、發行條件及其他應遵行事	
	項,應遵循適用法令之規定。	
	(h) 不應發行無記名股份。	
	<u>(i)</u> 本公司股份得以無證書 / 無實	
	體形式發行。	
	(j) 縱本章程有任何其他規定,本公	
	司所有股份之應繳股款均應於	
	發行後全額繳足。	
16.本公司得隨時透過特別決議 (但	16.本公司得隨時透過特別決議 (但	為求明確,爰
須取得公司法規定之任何確認或同	須取得公司法規定之任何確認或同	予修訂。
意) 以法律准許之任何方式減少其股	意)以法律准許之任何方式減少其資	
本或任何資本贖回準備金或任何其	本(包括以銷除股份方式為之)或減少	
他不可分配準備金。	任何資本贖回準備金或任何其他不	
	可分配準備金。 <u>以銷除股份方式減少</u>	
	資本時,應依股東所持股份比例減少	
	之(依董事會決定四捨五入至最近的	
	整數)。	
17.(a)於符合公司法、 <del>本公司組織大</del>	17. (a)於符合公司法、本章程及指定	為求明確,爰
<del>網及</del> 本章程( <del>如有適用)</del> ,指定	證券交易所及/或其他主管機	予修訂。
證券交易所及/或其他主管機	關規則(如有適用)之前提	
關規則之前提下,本公司應有	下,本公司應有權買回或以其	
權買回或以其他方式取得自己	他方式取得自己股份,包括依	
股份,包括依據第55條或下述	據第55條或下述(b)項規定	
(b)項規定買回股份及受讓股	買回股份及受讓股份,以及有	
份,且該等權力應由董事會依	權接受股東無償交還其股	
其認為適當之條件及情況而行	份。本公司於指定證券交易所	
使之,又董事會買回股份之決	買回本公司股份時(除向所有	
定應被視為經本章程之授權而	股東等比例買回股份並銷除	
<del>符合公司法之目的。</del> 本公司就	者仍須第17條(g)以普通決	
有關購買其股份之款項,得以	議為之外),除第55條之情形	
資本或按公司法規定合法可取	外,應經董事會三分之二以上	
得之任何其他帳戶或資金支付	董事之出席及出席董事超過	
之。	二分之一同意。前項董事會之	
(g) <del>於符合前述條款之情形下,董事</del> 得以其初為海尚之太子, 池宁左盟肌	決議及執行情形,應於最近一	
<del>得以其認為適當之方式,決定有關股</del> 於時四之並力問題。	次之股東會報告;其因故未買	
份贖回之效力問題。	回上市有價證券者,亦同。本 公司就有關購買其股份之款	
	可	
	自 · 付以貝本或按公司法規定 合法可取得之任何其他帳戶	
	一	

公司章程修訂條文對照表		
現行條文	修正條文	修正說明
	或資金支付之。	
	(b)經本公司買回、贖回或取得	
	(以繳回或其他方式)之股	
	份,得依據公司法規定由董事	
	決定立即註銷或收為庫藏	
	股。若董事並未決議將相關股	
	份收為庫藏股者,則該等股份	
	即應註銷。	
	(c)庫藏股不得獲配股利,亦不得	
	就本公司資產受讓其他分派	
	(包含結束營業時分配予股	
	東之資產),無論其係以現	
	金、股份、紅利或其他之形式	
	為之。	
	(d)股東名簿應記載本公司為庫	
	藏股持有人,但:	
	(i)本公司於任何情形下不得	
	被視為股東,亦不得行使庫	
	藏股之任何權利,且任何試	
	圖行使該等權利應視為無	
	效。	
	(ii)無論係基於本章程或公司	
	法之目的,任何庫藏股於本	
	公司任何股東會不具備直	
	接或間接表決權,亦任何時 候不得計入已發行股份總	
	<b>数。</b>	
	(iii)於符合本章程其他規定之	
	前提下,庫藏股得經董事	
	決議,由本公司依董事決	
	議之條件和條款轉讓或註	
	銷之。	
	(e)於不牴觸第 17 條(d)項(iii)款	
	之一般規定,且符合公司法規	
	定之前提下,本公司得轉讓庫	
	藏股予本公司及子公司之員	
	工,且董事會得限制依本 17	
	條(e)項受讓庫藏股之員工在	
	一定期間內不得轉讓所受讓	
	之股份,該期間最長不得超過	
	二年。但本公司以低於實際買	
	回庫藏股之平均價格轉讓予	

現行條文	公司章程修訂條文對照表			
股東於股東會以特別決議之同意,並應於該次股東會召集通知列舉並說明下列事項: (i)所定轉讓價格、折價比率、計算依據及合理性。 (ii)轉讓庫藏股之數量、目的及合理性。 (iii)認購庫藏股員工之資格條件及得認購之股數。 (iv)對本公司股本、股東權益與盈虧之影響,包括可能費用化之金額及對公司每股盈餘稀釋情形,及說明		修正說明	修正條文	現行條文
同意,並應於該次股東會召集 通知列舉並說明下列事項: (i)所定轉讓價格、折價比率、 計算依據及合理性。 (ii)轉讓庫藏股之數量、目的 及合理性。 (iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			本公司及子公司之員工,應經	
通知列舉並說明下列事項: (i)所定轉讓價格、折價比率、 計算依據及合理性。 (ii)轉讓庫藏股之數量、目的 及合理性。 (iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			股東於股東會以特別決議之	
(i)所定轉讓價格、折價比率、計算依據及合理性。 (ii)轉讓庫藏股之數量、目的及合理性。 (iii)認購庫藏股員工之資格條件及得認購之股數。 (iv)對本公司股本、股東權益與盈虧之影響,包括可能費用化之金額及對公司每股盈餘稀釋情形,及說明			同意,並應於該次股東會召集	
計算依據及合理性。 (ii)轉讓庫藏股之數量、目的 及合理性。 (iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			通知列舉並說明下列事項:	
(ii)轉讓庫藏股之數量、目的 及合理性。 (iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			(i)所定轉讓價格、折價比率、	
及合理性。 (iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			計算依據及合理性。	
(iii)認購庫藏股員工之資格條 件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			(ii)轉讓庫藏股之數量、目的	
件及得認購之股數。 (iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明				
(iv)對本公司股本、股東權益 與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明			(iii)認購庫藏股員工之資格條	
與盈虧之影響,包括可能 費用化之金額及對公司每 股盈餘稀釋情形,及說明				
費用化之金額及對公司每 股盈餘稀釋情形,及說明				
股盈餘稀釋情形,及說明				
均價格轉讓予員工對公司				
造成之財務負擔。				
前述事項應在召集事由中 列舉,不得以臨時動議提				
出。 出。				
(f)歷次股東會依前款規定通過			- '	
而已轉讓或將轉讓予本公司				
及子公司員工之庫藏股數,任				
何時候累計不得超過本公司				
已發行股份總數百分之五,且			已發行股份總數百分之五,且	
單一認股員工認購庫藏股數			單一認股員工認購庫藏股數	
累計不得超過公司已發行股			累計不得超過公司已發行股	
份總數千分之五。			份總數千分之五。	
(g)於符合公司法、本章程及指定				
證券交易所及/或其他主管機				
關規則(如有適用)之前提下,				
本公司應有權經股東會普通				
決議後,向本公司所有股東以				
下列方式買回自己股份:				
(i)本公司應依股東所持股份				
<u>比例向所有股東買回股</u> 份,所買回的股份均應銷除				
之(依董事會決定四捨五入				
至最近的整數);				
(ii)就買回的股份,公司得以			·	
現金或現金以外財產作為				
買回股份之對價;其支付之				

公司主	章程修訂條文對照表	
現行條文	修正條文	修正說明
2511 1712	財產及抵充之數額,應經該	, , , , , , , , , , , , , , , , , , ,
	收受財產股東之書面同	
	意。該等財產之價值及抵充	
	之數額,董事會應於股東會	
	前送交中華民國會計師查	
	核簽證。	
	程第 17(g)條所作成之股東會決議	
	應對於本公司所有股東皆有拘束	
	力,縱有股東於股東會作成決議前	
	尚非本公司股東、並未在股東會進	
	行投票或係於股東會時投票贊成	
	或反對該股份買回等亦同。除以現	
	金以外財產作為買回股份之對價	
	時須經該收受財產股東之書面同	
	意外,股東會依第 17(g)條作成向	
	所有股東買回股份之決議後即可	
	逕行執行買回及/或註銷股份之相	
	關程序,無須再經股東簽署任何轉	
	讓文件。	
25.董事會應準備股東會議事手冊	25.本公司股份於指定證券交易所掛	為求明確,爰
(包括全部會議主題和應決議事項),	牌期間,公司召開股東會時,董事會	予修訂。
並應至少於相關股東會開會前十五	應編製股東會議事手冊,說明股東會	
日前以適用法令准許方式公告以揭	議程如何進行(包括全部會議主題和	
露該手冊內容和會議相關之其他訊	應決議事項),並應於股東常會開會	
<del>息。</del> 該手冊應向親自與會、透過代理	二十一日前或股東臨時會開會十五	
人或由法人代表 (如股東為企業法	日前,公告上傳議事手冊及其他會議	
人時)參與股東會之股東分發。本公	相關資料至指定證券交易所指定之	
司股份於指定證券交易所掛牌期	網際網路資訊申報系統。該手冊應向	
間,於股東常會二十一日前或股東臨	親自與會、透過代理人或由法人代表	
時會十五日前,董事會應將本 25 條	(如股東為企業法人時) 參與股東會	
之議事手冊及任何其他補充資料,上	之股東分發。	
傳至指定證券交易所指定之電子資		
料庫。		4 b -n + 6
26.本公司股份於指定證券交易所掛	26.本公司股份於指定證券交易所掛	為求明確,爰
牌期間,於股東常會三十日前或股東	牌期間,董事會應於股東常會三十日	予修訂。
臨時會十五日前,董事會應準備電子	前或股東臨時會十五日前,準備股東	
形式之股東會通知、委託書、討論事	會通知、委託書用紙、討論事項、及	
項、及(如有適用)選任或解任董事有	(如有適用)選任或解任董事有關資	
關資料,應上傳至指定證券交易所指	料,並將該等資料公告上傳至指定證	
定之電子資料庫。	券交易所指定之網際網路資訊申報	

公司	章程修訂條文對照表	
現行條文	修正條文	修正說明
	系統。公司股東會經董事會依本章程	
	49 條規定採行書面行使表決權者,	
	並應將上開資料及書面行使表決權	
	用紙,併同寄送給股東。	
34.股東會之議決事項,應作成議事	34.股東會之議決事項,應作成議事	為求明確,爰
錄,由主席簽名或蓋章,並於會後二	錄,由主席簽名或蓋章,並於會後二	予修訂。
十日內,將議事錄分發各股東。議事	十日內,將議事錄分發各股東。議事	
錄之製作及分發,得以電子方式為	錄之製作及分發,得以電子方式為	
之。當本公司股份於指定證券交易所	之。當本公司股份於指定證券交易所	
掛牌時,議事錄得依本章程之規定以	掛牌時,議事錄得依適用法令之規定	
公告方式分發予股東。	以公告方式分發予股東。	
39.投票時得本人親自投票或委託代	39.(a)投票時得本人親自投票或委託	為求明確,爰
理人投票。	代理人投票。	予修訂。
	(b)公司或法人為股東者,得經該	
	公司或法人之董事或其管理階	
	層決議授權代理人出席本公司	
	之任何會議或任何股東會。該	
	代理人得代表該公司或法人股	
	東基於其股東身分所得行使之	
	權力,且如經該代理人出席者	
	即視為該公司或法人股東已親	
	自出席。	
	(c)本公司股份於指定證券交易所	
	掛牌期間,倘股東為結算機	
	構、保管機構、存託機構及/或	
	信託機構等專戶(或受上開機	
	構指派之人,且為公司者,以	
	下總稱為「第三持有人」),該	
	第三持有人得就其所持有之特	
	定股數及種類,分別指定不同	
	之代理人出席本公司之會議或	
	股東會。其各代理人得分別代	
	表第三持有人行使及享有其基 於授權所示之特定股數及種類	
	之股東權力及權利。	
	(d)於英屬開曼群島法令及本章程	
	許可之範圍內,前項分別行使表	
	· · · · · · · · · · · · · · · · · · ·	
	使方式、作業程序及其他應遵行	
	事項,應遵循適用法令之規定。	
40.在適用法令規定範圍內,有關股	40. (a)在適用法令規定範圍內,有關	為求明確,爰
		• • • • • • • • •
40.在適用法令規定範圍內,有關股東會中提案討論同意之任何事項,如	40. <u>(a)</u> 在適用法令規定範圍內,有關 股東會中提案討論同意之任	為求明確,差 予修訂。

## 公司章程修訂條文對照表

現行條文

修正條文

修正說明

(b)於符合適用法令規定的範圍內,董事或監察人以股份設定質權或負擔超過選任當時所持有之本公司股份數額二分之一時,其超過之股份(四捨五入至最近整數)不得行使表決權,且不算入已出席股東之表決權數,但應計入按第30條規定召集股東會之法定出席人數。於本公司知悉之前提下,該董事或監察人違反前述規定而親自投票或委託代理人投票,本公司均不應計為有效投票。

為求明確,爰 予修訂。

45.指定代理人之委託書應為書面文件,由股東親自簽名,或如股東為法人時,加蓋公司印或由董事或經理人或正式授權之代理人簽名,且應載其本公司得要求之資訊,包括股東填入委託書之說明、代理人投票說明,代理人投票說明,代理人投票的方式。 在資料,或以董事會按第46條東之基本資料,或以董事會按第46條東之格式。代理人不需為本公司股東。 或委託書賦予之授權被廢止,倘若本公司未於該股東會或延期會議開會 公司未於該股東會或延期會議開會 二日前,於登記辦公室或委託書上載 45.指定代理人之委託書應為書面文件,由股東親自簽名,或如股東為法人時,加蓋公司印或由董事或經理人或正式授權之代理人簽名,且應載有本公司得要求之資訊,包括股東填具委託書之說明、代理人投票說明,和指定代理人之股東和被指定代理人之基本資料,或以董事會按第46條核准之格式。代理人不需為本公司股東。

公司章程修訂條文對照表		
現行條文	修正條文	修正說明
明之地址接獲載明該等身故、心智喪		
失或廢止之書面通知·則依據委託書		
條款而為之投票仍應具效力。		
47.當公司自同一股東收到多份委託	47.當公司自同一股東收到多份委託	為求明確,爰
書時,應以本公司收到第一份正式簽	書時,應以本公司收到第一份正式簽	予修訂。
署之有效書面委託書為準,但本公司	署之有效書面委託書為準,但本公司	
後續收到正式簽署之有效委託書,聲	後續收到正式簽署之有效委託書,聲	
明撤銷前委託者不在此限。遇有爭議	明撤銷前委託者不在此限。遇有爭議	
時,董事會對是否接受委託書應有決	時,董事會對是否接受委託書應有決	
定權。除本章程中有其他規定外,交	定權。委託書送達公司後,儘管股東	
付委託書不應妨礙股東於召集會議	已身故或心智喪失,或欲親自出席股	
中親自出席並投票,此時委託書應視	東會或欲依第49條以書面或電子方	
<del>為廢止。</del>	式行使表決權,倘若本公司未於該股	
	東會或延期會議開會二日前,於登記	
	辦公室或委託書上載明之地址接獲	
	載明該等身故、心智喪失、撤銷委託	
	或欲依第49條以書面或電子方式行	
	使表決權之書面通知,則仍以委託代	
(1 (2) 芝声众上云小工小芝声加上。	理人出席行使之表決權為準。	为 书 印 办 . 必
61.(a)董事會由至少五位董事組成, 世中至小左二位獨立茅東。於	61.(a)董事會由至少五位董事組成, 甘中五小左二位獨立茅東。於	為求明確,爰
其中至少有二位獨立董事。除 非股東於股東會中隨時做成相	其中至少有二位獨立董事。除 非股東於股東會中隨時做成相	予修訂。
<b>万决定外,董事人數應無上</b>	下版来於版末曾中國时做成相 反決定外,董事人數應無上	
限。 <del>董事之任期不應超過三</del>	限。法人為股東時,得當選為	
年·任期屆滿時董事得連選連	董事,但須指定自然人代表行	
任	使職務。法人股東亦得由其代	
(b)董事會應由股東按以下方式以累		
(i)選舉董事時,股東所持有每一	人時,得分別當選。	
具表決權股份投出之票數應	(b)董事之任期不應超過三年,任	
為累積,且應與提名於股東會	期屆滿時董事得連選連任。董	
中任命之董事人數相符,但這	事任期屆滿而不及改選時,延	
些投票只能就在應任命董事	長其執行職務至改選董事就任	
之同一類別 (即獨立或非獨	時為止。	
立) 中提名之董事人數而累	(c)股東會於董事任期未屆滿前,	
<b>積;</b>	<b>經決議改選全體董事者</b> ,應以	
(ii)股東得將其全部或部分累積	普通決議為之。如未決議未被	
投票制投票給在應選任董事	連選之現任董事之任期應至屆	
之同樣類別中的一位或多位	滿或任何股東會決定之其他日	
董事;	期始為解任,該未被連選之董	
(iii)同一類別董事中獲得應選最	事之任期視為提前於該次股東	
高票數的幾位董事應獲得任	會後解任。	
命;及	(d)董事會應由股東按以下方式以	

公司立	章程修訂條文對照表	
現行條文	修正條文	修正說明
(iv)如二位以上被提名董事獲得	累積投票制方式投票 (本章程	
同樣票數,且該票數超過欲任	中所述之投票方式稱為「累積	
命新董事之票數,則應由獲得	投票制」)選出或任命:	
同樣票數之董事抽籤以決定	(i)選舉董事時,股東所持有每	
誰應獲得任命;主席應為未出	一具表決權股份投出之票數	
席股東會之被提名董事抽籤。	應為累積,且應與提名於股	
	東會中任命之董事人數相	
	符,但這些投票只能就在應	
	任命董事之同一類別 (即獨	
	立或非獨立) 中提名之董事	
	人數而累積;	
	(ii)股東得將其全部或部分累	
	<b>積投票制投票給在應選任</b>	
	董事之同樣類別中的一位	
	或多位董事;	
	(iii)同一類別董事中獲得應選	
	最高票數的幾位董事應獲	
	得任命;及	
	(iv)如二位以上被提名董事獲	
	得同樣票數,且該票數超過	
	欲任命新董事之票數,則應	
	由獲得同樣票數之董事抽	
	籤以決定誰應獲得任命;主	
	席應為未出席股東會之被	
70 芝亩但加油举,陈咕祖南西,以	提名董事抽籤。	为 书 叩 动 、 乡
70.董事得經決議,隨時視需要,以 其得認為合理之任期、報酬和其他條	70. <u>(a)</u> 董事得經決議,隨時視需要, 以其得認為合理之任期、報酬	為求明確,爰
共付認為合理之任期、報酬和其他條   款任命一秘書和其他經理人。此秘書	和其他條款任命一秘書和其他	予修訂。 
或其他經理人不需具董事身份,此時	經理人。此秘書或其他經理人	
其他經理人得授予董事得決定之職	不需具董事身份,此時其他經	
稱。除經董事會准許外,董事會任命	理人得授予董事得決定之職	
之經理人不應兼任其業務類型與本	稱。除經董事會准許外,董事	
公司類似或相同之事業或實體之經	會任命之經理人不應兼任其業	
理人或由其本人或代表其他人營運	務類型與本公司類似或相同之	
該等事業或實體。	事業或實體之經理人或由其本	
	人或代表其他人營運該等事業	
	或實體。	
	(b)本公司之經理人在執行職務範	
	置內,倘因違反職務致公司須	
	對他人因此所受之損害負賠償	
	責任者,應負與本公司董事於	
	章程及適用法令(包括但不限	

公司立	章程修訂條文對照表	
現行條文	修正條文	修正說明
	於本章程第71條第(c)項及第	
	(d)項之規定)下相同之損害賠	
	<u>價責任。</u>	
71.本公司之業務應由董事管理,董	71.(a)本公司之業務應由董事管理,	為求明確,爰
事須支付本公司設立與登記時產生	董事須支付本公司設立與登記	予修訂。
之全部費用,並得行使按公司法或本	時產生之全部費用,並得行使	
章程規定不需由本公司於股東會中	按公司法或本章程規定不需由	
行使之權利,但必須遵守本章程任何	本公司於股東會中行使之權	
條款、公司法規定,及本公司得於股	利,但必須遵守本章程任何條	
東會中訂定且不應與前述條款或規	款、公司法規定,及本公司得	
定牴觸之規定,但本公司於股東會中	於股東會中訂定且不應與前述	
訂定之規定應不應使於該等規定尚	條款或規定牴觸之規定,但本	
未訂定前董事已有之任何先前行為	公司於股東會中訂定之規定應	
無效。	不應使於該等規定尚未訂定前	
	董事已有之任何先前行為無	
	效。	
	(b)董事參與之任何活動、締結之	
	任何契約或交易,與本公司之	
	營業有競爭關係或涉及本公司	
	之營業項目時,應於股東會中	
	揭露該等活動、契約或交易之	
	性質、內容和主要條款,且應	
	經股東會以特別決議同意時,	
	始得進行該等活動、契約和交	
	<u>易。</u>	
	(c)依董事基於普通法之原則及英	
	屬開曼群島法令下對於公司應	
	負之一般義務,董事應於法令	
	許可之最大範圍內,忠實執行	
	業務並盡善良管理人之注意義	
	務,如有違反致本公司受有損	
	害者,負損害賠償責任。該行	
	為若係為自己或他人所為時,	
	股東會得於法令許可之最大範圍內以決議抵取的去必要適當	
	置內以決議採取所有必要適當 之行動,以將該行為之所得歸	
	<u>之行勤,以府該行為之所付</u> 入為本公司之所得。	
	(d)董事對於本公司業務之執行,	
	如有違反法令致他人受有損	
	<u>如有连及宏令致他八叉有項</u> 害,對他人應與本公司負連帶	
	時償之責。倘董事因任何原因 問償之責。倘董事因任何原因	
	而未與公司連帶賠償,董事應	
	ツルガムコモリ和貝 里ず心	

公司司	章程修訂條文對照表	
現行條文	修正條文	修正說明
	<u>賠償公司因此所受之任何損</u> 害。	
82.董事會應由董事長召集之。但每	<u> </u>	為求明確,爰
DZ. 里事冒心田里事长石东之。后母 居董事選舉後第一次董事會,由所得	B董事選舉後第一次董事會,由所得	為永切雄 · 及     予修訂。
選票代表選舉權最多之董事召集	選票代表選舉權最多之董事召集	1 13 91
之,會議主席由該召集權人擔任之。	之,會議主席由該召集權人擔任之。	
董事長得隨時於至少七日前,以書面	董事長得隨時於至少七日前,以書面	
載明召集事由,通知董事召集董事	載明召集事由,通知董事召集董事	
會,且該等通知經個別董事之同意	會,得以寬頻、電傳或傳真傳輸訊息	
時,得以電子方式為之。儘管有前述	或其他電子傳輸或通訊方式為之。儘	
規定,但遇有緊急情事時,得隨時召	管有前述規定,但遇有緊急情事時,	
集之,但應有第83條規定之法定出	得隨時召集之,但應有第83條規定	
席人數出席。	之法定出席人數出席。	
89.董事得將其任何權力向其認為適	89.在符合本章程規定之情形下,董	為求明確,爰
當由董事會成員組成之委員會授	事得將其任何權力向其認為適當由	予修訂。
權;任何如此組成之委員會於行使如	董事會成員組成之委員會授權;任何	
此獲得授權之權力時均應遵守由董	如此組成之委員會於行使如此獲得	
事規定其應遵守之任何規定。	授權之權力時均應遵守由董事規定	
	其應遵守之任何規定。	
90.委員會得選舉其會議主席;如未	90.委員會得選舉其會議主席;如未	為求明確,爰
選舉此等主席,或如於任何會議中主	選舉此等主席,或如於任何會議中主	予修訂。
席未於預定召開會議時間後五分鐘	席未於預定召開會議時間後五分鐘	
內出席,則出席委員得互相推選一位	內出席,則出席委員得互相推選一位	
擔任會議主席。	擔任會議主席。委員會得按其認為適	
	當而集會和休會。任何會議中提出的	
	問題均應以出席委員之多數表決而	
	洪定,如票數相同時,主席應有第二	
01 4 9 8 9 16 4 9 8 9 8 7 8 8 7	票或有決定票。	y band so
91.委員會得按其認為適當而集會和	91.本公司應設置薪資報酬委員會協	為求明確,爰
休會。任何會議中提出的問題均應以 出席委員之多數表決而決定,如票數	助董事會負責考慮本公司相關之薪 資報酬和福利政策、計畫和大綱,和	予修訂。
相同時,主席應有第二票或有決定	<b>基本公司董事及經理人之績效評估、、</b>	
<del>票。</del>	新資、股票選擇權與其他具有實質獎	
不	勵之措施。本公司股份於指定證券交	
	易所掛牌期間,薪資報酬委員會之成	
	員專業資格、所定職權之行使及相關	
	事項,應遵循適用法令之規定。	
106.每會計年度終了,董事會應編造	106.每會計年度終了,董事會應編造	為求明確,爰
營業報告書、財務報表及盈餘分派或	營業報告書、財務報表及盈餘分派或	予修訂。
虧損撥補之議案,提出於股東常會請	虧損撥補之議案,提出於股東常會請	
求承認,並應於股東常會日期前將該	求承認,並應於股東常會日期前將該	
等報告書、報表和議案提交監察人確	等報告書、報表和議案提交監察人確	

<b>小</b> 司;		
		15 - 10 m
現行條文	修正條文	修正說明
認。經股東常會承認後,董事會應按	認。經股東常會承認後,董事會應按	
本章程和適用法令將財務報表及盈	本章程和適用法令將財務報表及盈	
餘分派和 (或) 虧損撥補之決議,分	餘分派和(或)虧損撥補之決議,分	
發各股東,且當本公司股份於指定證	發各股東,且當本公司股份於指定證	
券交易所掛牌時,該等分發得以公告	券交易所掛牌時,該等分發得 <u>依適用</u>	
方式為之。	法令之規定以公告方式為之。	为 书 叫 动 . 鱼
108.股東應任命至少三位監察人,監察人中不小領方。	108.股東應任命至少三位監察人,監	為求明確,爰
察人中至少須有一人在中華民國境	察人中至少須有一人在中華民國境	予修訂。
內有住所。各監察人任期三年,但得	內有住所。各監察人任期三年,但得	
連選連任。監察人應由股東於股東常會中依下列方式以累積投票制投票	連選連任。法人為股東時,得當選為	
	<u>監察人</u> ,但須指定自然人代表行使職 改工社,即東立但上世代書, 尚麗為	
選任之: (i)選任監察人時,股東持有具表決權	務。法人股東亦得由其代表人當選為 監察人,代表人有數人時,得分別當	
之各股份所附之票數應累計並符合	選,但不得同時當選或擔任董事及監	
是名於股東會中任命之監察人數;	察人。監察人應由股東於股東常會中	
(ii)股東得將其累計票之全部或部分	<u>然八°</u>	
投給一位或多位提名之監察人;	之:	
(iii) 獲得最高票數者應當選;及	C:     (i)   選任監察人時,股東持有具表決	
(iv) 如有二位或以上提名選任之	權之各股份所附之票數應累計並	
監察人獲得相同票數且超過欲選任	符合提名於股東會中任命之監察	
新監察人之人數時,應由獲得同樣票	人數;	
數之監察人抽籤以決定由誰獲得選	(ii) 股東得將其累計票之全部或部	
任;主席應為獲提名選任但未出席股	分投給一位或多位提名之監察	
東會之監察人抽籤。	人;	
人口 — — — — — — — — — — — — — — — — — — —	(iii) 獲得最高票數者應當選;及	
	(iv) 如有二位或以上提名選任之監	
	察人獲得相同票數且超過欲選	
	任新監察人之人數時,應由獲得	
	同樣票數之監察人抽籤以決定	
	由誰獲得選任;主席應為獲提名	
	選任但未出席股東會之監察人	
	抽籤。	
110.如監察人於履行職務過程中有	110.(a)本公司之監察人在執行職務	為求明確,爰
任何行為造成本公司重大損害,或嚴	範圍內,倘因違反職務致公司	予修訂。
重違反相關法律及/或法規及/或本	<u>須對他人因此所受之損害負賠</u>	
章程,但未經股東於股東會中解任,	償責任者,應負與本公司董事	
則持有不低於本公司已發行股份總	於章程及適用法令(包括但不	
數百分之三股份之股東得於該次會	限於本章程第71條第(c)項及	
議起三十天內向管轄法院起訴請求	第(d)項之規定)下相同之損害	
以判決或命令將該監察人解任。該等	賠償責任。	
法律訴訟得向具司法管轄權之管轄	(b)如監察人於履行職務過程中有	
法院提起,並得以臺灣臺北地方法院	任何行為造成本公司重大損	

公司	公司章程修訂條文對照表			
現行條文	修正條文	修正說明		
為一審法院。	害,或嚴重違反相關法律及/或			
	法規及/或本章程,但未經股東			
	於股東會中解任,則持有不低			
	於本公司已發行股份總數百分			
	之三股份之股東得於該次會議			
	起三十天內向管轄法院起訴請			
	求以判決或命令將該監察人解			
	任。該等法律訴訟得向具司法			
	管轄權之管轄法院提起,並得			
	以臺灣臺北地方法院為一審法			
	院。			
131.擔任本公司董事和經理人之各	131.擔任本公司董事和經理人之各	為求明確,爰		
董事和經理人,或與本公司事務相關	董事和經理人,或與本公司事務相關	予修訂。		
而行為之任何受託人及其各自之繼	而行為之任何受託人及其各自之繼			
承人、遺囑執行人、遺產管理人、個	承人、遺囑執行人、遺產管理人、個			
人代表或繼承人或受讓人,如非其蓄	人代表或繼承人或受讓人,如非其違			
意過失或違約,均應由本公司就下列	背職務致須依本章程第71條第(c)			
各項對其賠償,且董事應有義務以本	項、第 71 條第(d)項及/或第 70 條第			
公司之資金和其他資產,支付任何該	(b)項需賠償本公司、或非其蓄意過			
等董事、經理人或受託人因簽署任何	失或違約,均應由本公司就下列各項			
合約,或因其以該等董事、經理人或	對其賠償,且董事應有義務以本公司			
受託人身份行為或為任何事項,或以	之資金和其他資產,支付任何該等董			
任何方式履行其職務時相關而得產	事、經理人或受託人因簽署任何合			
生或要負擔之全部費用、損失、損害	約,或因其以該等董事、經理人或受			
和支出,包括交通費用,且為其提供	託人身份行為或為任何事項,或以任			
此等賠償之款項應立即附加為本公	何方式履行其職務時相關而得產生			
司財產之質權,並就股東而言對全部	或要負擔之全部費用、損失、損害和			
其他請求具優先權。任何此等董事、	支出,包括交通費用,且為其提供此			
經理人或受託人均不需負擔或負擔	等賠償之款項應立即附加為本公司			
任何其他董事、經理人或受託人之行	財產之質權,並就股東而言對全部其			
為、收受款項、過失或違約,或因服	他請求具優先權。任何此等董事、經			
從而加入任何收受款項或其他行	理人或受託人均不需負擔或負擔任			
為,或因本公司之任何資金應對其投	何其他董事、經理人或受託人之行			
資之任何擔保之不足或缺乏而使本	為、收受款項、過失或違約,或因服			
公司產生之任何損失或支出,或應投	從而加入任何收受款項或其他行			
資之本公司任何資金之任何損失,或	為,或因本公司之任何資金應對其投			
因任何資金、擔保或財產應存於其之	資之任何擔保之不足或缺乏而使本			
任何人之破產、無力償債或侵權行為	公司產生之任何損失或支出,或應投			
所生之任何損失或損害,或於執行其	資之本公司任何資金之任何損失,或			
各自之職務或信託或與之相關而發	因任何資金、擔保或財產應存於其之			
生之任何其他損失、損害或不幸,除	任何人之破產、無力償債或侵權行為			
非前述各項係因其本身之蓄意過失	所生之任何損失或損害,或於執行其			

公司章程修訂條文對照表			
現行條文	修正條文	修正說明	
或違約而發生。	各自之職務或信託或與之相關而發生之任何其他損失、損害或不幸,除非前述各項係因其建背職務致須依本章程第71條第(c)項、第71條第(d)項及/或第70條第(b)項需賠償本公司、本身之蓄意過失或違約而發生。		

## Comparison Chart: Amended and Restated Memorandum of Association and Articles of Association of Gourmet Master Co., Ltd.

Article No.	Amended and Restated  Memorandum of  Association  (adopted by 16 <sup>th</sup> January,  2010 EMG)	Amended and Restated Memorandum of Association	Explanations
	the offices of Portcullis TrustNet (Cayman) Ltd., Marquee Place, Suite 300, 430 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands, British West Indies.		

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
1	The Regulations contained or incorporated in Table A of the First Schedule of the Companies Law (2010 Revision) shall not apply to this Company.	The Regulations contained or incorporated in Table A of the First Schedule of the Companies Law (2011 Revision) shall not apply to this Company.	Revised for consistency with modification of the Cayman Companies Law.
2(a) Compensation Committee	N/A	The compensation committee formed by the Board pursuant to Article 91 hereof.	Added for consistency with relevant provisions of the taiwan companies 1 a w
	(viii) Cumulative Voting	(ix)Cumulative Voting	Provision order adjustment.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	(ix) Designated Stock Market	(x)Designated Stock Market	Provision
			order
			adjustment.
	(x) Directors	( <u>xi</u> )Directors	Provision
			order
			adjustment.
	(ix) Family Relationship within Second Degree of	(xii)Family Relationship within Second Degree of	Provision
	Kinship	Kinship	order
	(-::) In 1-1-1-1 Din-1-1-	(-!!!) In day on day (Dinastana	adjustment.
	(xii) Independent Directors	( <u>xiii</u> ) Independent Directors	Provision
			order
	(-:::\I-:	(-i-) I-i Oni	adjustment.
	(xiii)Joint Operation Contract	(xiv) Joint Operation Contract	Provision
	Contract	Contract	order
	( · ) <b>T</b>	/ \ \	adjustment.
	( <del>xiv</del> ) Law	( <u>xv</u> ) Law	Provision
			order
			adjustment.
	(xv)Lease Contract	( <u>xvi</u> )Lease Contract	Provision
			order
			adjustment.
	(xvi)Litigious or Non-Litigious Agent	(xvii)Litigious or Non-Litigious Agent	Added for
	A person appointed by the	("訴訟或非訟代理人")	consistency
	Company pursuant to the	A person appointed by the	with relevant
	Applicable Law as the	Company pursuant to the	provisions of
	Company's process agent for purposes of service of	Applicable Law as the Company's responsible	the taiwan
	documents in the relevant	person in the ROC	companies
	juris diction.	(本公司於中華民國境內之) 負 責 人 ) .	l a w
	(xvii) Management Contract	(xviii) Management Contract	Provision
			order
			adjustment.
	(xviii) Member	(xix)Member	Provision
			order
			adjustment.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	(xix)month	(xx)month	Provision
			order
			adjustment.
	(xx)Merger	(xxi)Merger	Provision
			order
			adjustment.
	(xxi)Notice	(xxii)Notice	Provision
			order
			adjustment.
	( <del>xxii</del> )NTD	(xxiii)NTD	Provision
			order
			adjustment.
	(xxiii)Ordinary Resolution	(xxiv)Ordinary Resolution	Provision
			order
			adjustment.
	(xxiv)Registered Office	(xxiv)Registered Office	Provision
			order
			adjustment.
	(xxiv)Register of Members	(xxv)Register of Members	Provision
			order
			adjustment.
	(xxv)Register of Members	(xxvi)Register of Members	Provision
			order
			adjustment.
	(xxvi)ROC	(xxvii)ROC	Provision
			order
			adjustment.
	(xxvii)Secretary	(xxviii)Secretary	Provision
			order
			adjustment.
	( <del>xxviii</del> )Seal	(xxix)Seal	Provision
			order
			adjustment.
	(xxix)Share	(xxx)Share	Provision
			order

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
			adjustment.
	(xxx)Special Resolution	(xxxi)Special Resolution	Provision order adjustment.
	(xxxi)Treasury Shares	(xxxii)Treasury Shares	Provision order adjustment.
	(xxxii)Supervisors	(xxxiii)Supervisors	Provision order adjustment.
3.(g)	No share shall be issued to bearer.	Subject to these Articles and the rules of the Designated Stock Market, where the Board proposes to issue any shares to the employees of the Company and/or its Subsidiaries with deferred rights or subject to restrictions (whether contractual or otherwise) in accordance with the terms of their issue, such issuance shall be subject to the prior approval of the Members by way of Special Resolution. The amount, price and terms of any such restricted shares shall be determined in accordance with the Applicable Law.	Revised per Taiwan counsel's recommendat ion.
3	(g)No share shall be issued to be arer.  (h)Shares of the Company may be issued in uncertificated/scripless for m.  (i)Notwithstanding any other provision in these Articles, all shares of the Company must be fully paid up upon issue.	(h)No share shall be issued to b e a r e r .  (i)Shares of the Company may be issued in uncertificated/scripless f o r m .  (j)Notwithstanding any other provision in these Articles, all shares of the Company must be fully paid up upon i s s u e .	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
16	The Company may from time to time by Special Resolution, subject to any confirmation or consent required by the Law, reduce its share capital or any capital redemption reserve or other undistributable reserve in any manner permitted by law.	The Company may from time to time by Special Resolution, subject to any confirmation or consent required by the Law, reduce its share capital (including by way of cancellation of issued shares) or any capital redemption reserve or other undistributable reserve in any manner permitted by law. Where a reduction of issued share capital is to be effected by way of cancellation of issued shares, the number of issued shares to be cancelled against each Member's shareholding shall be determined on a pro rata basis (rounded up or down to the nearest whole number as determined by the Board) based on the total number of issued shares held by such Member relative to the total number of issued shares.	Revised per Taiwan counsel's recommendat ion.
17.(a)	Subject to the Law, the Company's Memorandum and these Articles and, where applicable, the rules of the Designated Stock Market and/or any competent regulatory authority, the Company shall have the power to purchase or otherwise acquire its own shares, including a purchase of shares in connection with Article 55 or paragraph (b) below and to accept the surrender of its fully paid up shares without consideration, and such power shall be exercisable by the Board upon such terms and subject to such conditions as it thinks fit and	Subject to the Law and these Articles and, where applicable, the rules of the Designated Stock Market and/or any competent regulatory authority, the Company shall have the power to purchase or otherwise acquire its own shares, including a purchase of shares in connection with Article 55 or paragraph (b) below and to accept the surrender of its fully paid up shares without consideration. Unless a purchase is made in connection with Article 55, any purchase by the Company of Shares listed on the Designated Stock	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	any determination by the Board of the manner of purchase shall be deemed authorised by these Articles for purposes of the Law. The Company may make payments in respect of the purchase of its shares out of capital or out of any other account or fund legally available in accordance with the Law.	Market (other than a purchase that involves a pro rata purchase and cancellation of shares of the Company among all the Members which shall also be subject to approval by way of Ordinary Resolution under Article 17(g)) shall be approved by consent of majority of the Directors present at the meeting attended by two-thirds (2/3) or more of the total number of Directors, and the relevant board resolution approving the purchase and execution thereof by the Company (or lack thereof) shall be reported in the following general meeting of the Members. The Company may make payments in respect of the purchase of its shares out of capital or out of any other account or fund legally available in accordance with the Law.	
17(g)	Subject as aforesaid, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.	Subject to the Law, these Articles and, where applicable, the rules of the Designated Stock Market and/or any competent regulatory authority, the Company may by Ordinary Resolution authorize and approve a repurchase of its own shares from all of the Members, provided that  (i) The number of shares to be repurchased pursuant to a repurchase of Shares described in this Article 17  (g) shall be pro-rata among the Members in proportion to the number of shares held by	Revised per Taiwan counsel's recommendat ion.

each such Member (rounded up or down to the nearest whole number as determined by the Board) and all repurchased shares shall be c a n c e l l e d; (ii) In connection with a repurchase of shares, the Company may make payments in respect of the repurchased shares either in cash or in kind out of any account or funds legally available therefor. The value and amount of any payment in kind shall be determined and approved at the general meeting of the Members and consented to by the Members receiving such payment in kind in writing as consideration for the repurchased shares, and the Board shall have a ROC certified public accountant issue an appraisal and/or audit report in respect of the value and amount of the payment in kind as consideration prior to the g e n e r a l m e e t i n g. Subject to compliance with the above, any approval granted by the Members in accordance with this Article 17(g) shall be binding on each and every Member(s) irrespective of whether such Member was a Member at the time that such approval was granted or whether such Member was a Member at the time that such approval was granted or whether such Member had abstained from voting, voted for or against such resolution at the general meeting approving such repurchase of shares of the	Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
			up or down to the nearest whole number as determined by the Board) and all repurchased shares shall be c a n c e l l e d; (ii) In connection with a repurchase of shares, the C ompany may make payments in respect of the repurchased shares either in cash or in kind out of any account or funds legally available therefor. The value and amount of any payment in kind shall be determined and approved at the general meeting of the Members and consented to by the Members receiving such payment in kind in writing as consideration for the repurchased shares, and the Board shall have a ROC certified public accountant issue an appraisal and/or audit report in respect of the value and amount of the payment in kind as consideration prior to the general meeting by the Members in accordance with this Article 17(g) shall be binding on each and every Member(s) irrespective of whether such Member was a Member at the time that such approval was granted or whether such Member had abstained from voting, voted for or against such resolution at the general meeting approving such	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		transfer document(s) shall be required from any Member whose shares are subject to the repurchase to effect the transfer of the repurchased shares to the Company for cancellation and/or for implementation of the repurchase of shares authorized in accordance with this Article 17(g), save and except where the repurchase price is payable in kind then the written consent of the relevant Member receiving such payment in kind shall be required.	
25	The Board shall prepare a manual setting out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting) and shall make public announcement(s) in a manner permitted by Applicable Law to disclose the contents of such manual together with other information related to the said meeting at least fifteen (15) days prior to the date of the relevant general meeting. Such manual shall be distributed to the Members attending the general meeting in person, by proxy or by corporate representative(s)(where the Member is a corporation) at the general meeting. For as long as the Company's shares are listed on the Designated Stock Market, the Board shall upload the content of the manual prepared under this Article	For as long as the Company's shares are listed on the Designated Stock Market, the Board shall prepare a manual setting out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting), and shall make public announcement(s) by uploading the content of the manual any other supplemental information to an electronic database designated by the Designated Stock Market at least twenty-one (21) days prior to a general annual meeting and at least fifteen (15) days prior to an extraordinary annual meeting. Such manual shall be distributed to the Members attending the general meeting in person, by proxy or by corporate representative(s)(where the Member is a corporation) at the general meeting.	Revised per Taiwan counsel's recommendat ion.

	Amended and Restated		
	Articles of Association	Third Amended and Restated	
Article No.	(adopted by Novenber 2, 2011	Articles of Association	Explanations
		Articles of Association	
	EGM)		
	25 and any other supplemental information to		
	an electronic database		
	designated by the		
	Designated Stock Market		
	twenty one (21) days prior		
	to a general annual meeting		
	and fifteen (15) days prior		
	to an extraordinary annual		
26	meeting.  For as long as the	For as long as the	Davisa 1
	Company's shares are listed	Company's shares are listed	Revised per
	on the Designated Stock	on the Designated Stock	Taiwan
	Market, the Board shall	Market, the Board shall	counsel's
	prepare, in electronic form,	prepare, and make public	recommendat
	the notice of the general	announcement(s) relating to	ion.
	meeting, proxy instrument,	the notice of the general	
	matters for discussion, and where applicable,	meeting, proxy instrument, matters for discussion, and	
	information relating to the	where applicable,	
	election or removal of	information relating to the	
	directors, and shall upload	election or removal of	
	such information to an	directors, by uploading such	
	electronic database	information to an electronic	
	designated by the	database designated by the	
	Designated Stock Market	Designated Stock Market at	
	thirty (30) days prior to a general annual meeting and	least thirty (30) days prior to a general annual meeting and	
	fifteen (15) days prior to an	at least fifteen (15) days	
	extraordinary annual	prior to an extraordinary	
	meeting.	annual meeting. Where the	
		Board has resolved to allow	
		Members to exercise their	
		voting power and cast their	
		votes by a written instrument approved by the Board in	
		accordance with Article 49,	
		the Company shall distribute	
		the above information	
		together with the written	
		instrument approved by the	
34	Desclutions made at -	Board to the Members.	<b>5</b>
J4	Resolutions made at a general meeting shall be	Resolutions made at a general meeting shall be	Revised per
	compiled in the form of	compiled in the form of	Taiwan
	minutes. The chairman of	minutes. The chairman of	counsel's
	the meeting shall affix	the meeting shall affix	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
39	his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting. Minutes may be produced and issued to Members in electronic form. For as long as the Company's shares are listed on the Designated Stock Market, the minutes may be issued to Members by means of a public notice in accordance with the these Articles.  On a poll votes may be given either personally or by proxy.	his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting. Minutes may be produced and issued to Members in electronic form. For as long as the Company's shares are listed on the Designated Stock Market, the minutes may be issued to Members by means of a public notice in accordance with the Applicable Law.  (a)On a poll votes may be given either personally or by proxy.  (b)Any corporation which is a Member may by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at any meeting of the Company or at any meeting of any class of Members. The person so authorised shall be entitled to exercise the same powers on behalf of such corporation could exercise if it were an individual Member and such corporation shall for the purposes of these Articles be deemed to be present in person at any such meeting if a person so authorised is present thereat.  (c)For so long as the shares of the Company are listed on the Designated Stock	recommendat ion.  Revised per Taiwan counsel's recommendat ion.
		Exchange, where a Member is a clearing	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		house, depositary, custodian and/or trustee (or its/their nominee(s) and, in each case, being a corporation, "Third Party Holder"), it may authorise such persons as it thinks fit to act as its representatives at any meeting of the Company or at any meeting of any class of Members provided that the authorisation shall specify the number and class of shares in respect of which each such representative is so authorised. Each person so authorised under the provisions of these Articles shall be entitled to exercise the same rights and powers on behalf of the Third Party Holder as if such person was the registered holder of the shares of the Company held by the Third Party Holder in respect of the number and class of shares specified in the relevant authorisation."  (d)To the extent permissible under the laws of the Cayman Islands and these Articles, the qualifications, scopes, methods, procedures, and other details for the Member to exercise the voting rights under the preceding paragraph (c) shall be in compliance with the Applicable Law.	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
40	To the extent required by the Applicable Law, any Member who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a general meeting shall abstain from voting any of the shares that such Member should otherwise be entitled to vote in person, as a proxy for another Member or corporate representative with respect to the said matter, but all such shares shall be counted in the quorum for the purpose of convening a general meeting pursuant to Article 30; provided that such Member shall not be counted as a person being entitled to vote for such matter(s) To the extent that the Company has knowledge, any votes cast by or on behalf of such Member in contravention of the foregoing shall not be counted by the Company.	(a)To the extent required by the Applicable Law, any Member who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a general meeting shall abstain from voting any of the shares that such Member should otherwise be entitled to vote in person, as a proxy for another Member or corporate representative with respect to the said matter, but all such shares shall be counted in the quorum for the purpose of convening a general meeting pursuant to Article 30; provided that such Member shall not be counted as a person being entitled to vote for such matter(s); the shares of Members who are required to abstain from voting shall not be counted in the number of votes of Member(s) present in respect of the relevant resolution(s) in respect of which such Member(s) is/are required to abstain from voting. To the extent that the Company has knowledge, any votes cast by or on behalf of such Member in contravention of the foregoing shall not be counted by the Company.	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		and subject to the Applicable Law, if a Director or a Supervisor, immediately prior to a general meeting, has charged, mortgaged or otherwise created or permitted the creation of encumbrance over more than one-half (1/2) of the total number of shares of the Company held by such Director or Supervisor as of the date of his appointment ("Original Shareholding"), such Director or Supervisor shall abstain from voting such number (rounded to the nearest whole number) of shares that exceeds one-half (1/2) of the Original Shareholding, and in respect of such number (rounded to the nearest whole number) of shares that exceeds one-half (1/2) of the Original Shareholding, and in respect of such number (rounded to the nearest whole number) of shares that the Director or Supervisor is required to abstain from voting, they shall not be counted in the number of votes of Members present at the meeting but shall be counted in the quorum for the purpose of convening a general meeting pursuant to Article 30. To the extent that the Company has knowledge, any votes cast by or on behalf of such Director or Supervisor in contravention of the foregoing shall not be	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011	Third Amended and Restated Articles of Association	Explanations
	EGM)	counted by the Company.	
45	The instrument appointing a proxy shall be in writing under the hand of the Member or, if the Member is a corporation, either under seal or under the hand of a director or officer or attorney duly authorized, and shall include such information as maybe required by the Company, including instruction to Member for completion of the proxy, proxy voting instruction and basic information of the Member appointing the proxy and of the proxy appointed or shall be in such form as authorised by the Board in accordance with Article 46. A proxy needs not be a Member of the Company. A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal or revocation of the proxy or of the authority under which the proxy is given; provided that no intimation in writing of such death, insanity or revocation as aforesaid shall have been received by the Company at its Registered Office or at an address specified in the proxy form two (2) days before the commencement of the general meeting, or adjourned meeting, at which	The instrument appointing a proxy shall be in writing under the hand of the Member or, if the Member is a corporation, either under seal or under the hand of a director or officer or attorney duly authorized, and shall include such information as maybe required by the Company , including instruction to Member for completion of the proxy, proxy voting instruction and basic information of the Member appointing the proxy and of the proxy appointed or shall be in such form as authorised by the Board in accordance with Article 46. A proxy needs not be a Member of the Company.	Revised per Taiwan counsel's recommendat ion.
L	aajournea meeting, at willen		

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	it is sought to use the proxy.		
47	Where multiple instruments of proxy are received by the Company from the same Member, the first written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company. The Board shall have the final discretion to determine which instrument of proxy shall be accepted where there is any dispute. Unless otherwise provided in these Articles, delivery of an instrument appointing a proxy shall not preclude a Member from attending and voting in person at the meeting convened and in such event, the instrument appointing a proxy shall be deemed to be revoked.	Where multiple instruments of proxy are received by the Company from the same Member, the first written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company. The Board shall have the final discretion to determine which instrument of proxy shall be accepted where there is any dispute. A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal or revocation of the proxy or of the authority under which the proxy is given, or the notice of casting vote by way of written notice or electronic transmission pursuant to Article 49; provided that the Company has not been notified in writing of such death, insanity or revocation as aforesaid at its Registered Office or at an address specified in the proxy form, or by written notice from the Member revoking the proxy and expressing his intent to attend the meeting in person or to vote by way of written	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
50	Where a Member has exercised the voting power	notice or electronic transmission pursuant to Article 49 at least two (2) days before the date of the general meeting, or adjourned meeting, at which the proxy proposes to vote.  (a) Where a Member has exercised the voting	Revised per Taiwan
	and casted its votes by written instrument or by way of electronics transmission intends to attend the meeting physically in person, such Member shall send a separate written declaration of intention to rescind and revoke the votes casted by way of written instrument or electronic transmission to the Company, whichever was previously exercised by the Member, two (2) days prior to the date of the general meeting failing which, the Member shall be deemed to have waived his right to attend and vote at the relevant general meeting in person, the deemed appointment by the Member of the chairman as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.	power and casted its votes by written instrument or by way of electronics transmission intends to attend the meeting physically in person, such Member shall send a separate written declaration of intention to rescind and revoke the votes casted by way of written instrument or electronic transmission to the Company, whichever was previously exercised by the Member, two (2) days prior to the date of the general meeting failing which, the Member shall be deemed to have waived his right to attend and vote at the relevant general meeting in person, the deemed appointment by the Member of the chairman as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.  (b) Where multiple written instrument or electronic transmission for the same meeting are received by the Company from the same Member, the first	counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
61	(a)The Board shall consist of not less than five (5) directors, at least two (2) of which shall be Independent Directors. There shall be no maximum number of Directors unless otherwise determined from time to time by the Members in general meeting. The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re election.  (b)The Board shall be elected or appointed by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "Cumulative Voting") in the following manner:-	written duly executed and valid written instrument or electronic transmission received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) or transmission is made in the subsequent duly executed and valid instrument or transmission received by the Company. The Board shall have the final discretion to determine which written instrument or electronic transmission shall be accepted where there is any dispute.  (a) The Board shall consist of not less than five (5) directors, at least two (2) of which shall be Independent Directors. There shall be no maximum number of Directors unless otherwise determined from time to time by the Members in general meeting. When a Member is a corporate entity, it may be elected as a corporate Director provided that it shall designate at least one natural person as its authorized representative to act for and on its behalf as a Director. The authorized representative of a corporate Member may also be elected as a Director in its own individual capacity. If a corporate Member	Revised per Taiwan counsel's recommendat ion.

designates more than one representatives. all of the representatives are eligible to be elected as Directors in their own individual capacity.  (b)The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re-election. If the term of office of all Directors expires at the same time and no general meeting was held before such expiry for their re-election, their term of office shall be extended to the time when the new Directors elected or re-elected in the next general meeting assume their office.  (c)A re-election of all Directors prior to the expiry of their term of office of the existing Directors shall be effected by an Ordinary Resolution. If no resolution is passed to approve that the existing Directors who are not re-elected at the general meeting shall remain in office until expiry of their original term of office riginal term of office or such other date as approved by the Members at the general meeting, such non-re-elected Directors shall be effect office with effect from closing of such general meeting.  (d)The Board shall be	Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
			representatives, all of the representatives are eligible to be elected as Directors in their own individual capacity.  (b) The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re-election. If the term of office of all Directors expires at the same time and no general meeting was held before such expiry for their re-election, their term of office shall be extended to the time when the new Directors elected or re-elected in the next general meeting assume their office.  (c) A re-election of all Directors prior to the expiry of their term of office of the existing Directors shall be effected by an Ordinary Resolution. If no resolution is passed to approve that the existing Directors who are not re-elected at the general meeting shall remain in office until expiry of their original term of office or such other date as approved by the Members at the general meeting, such non-re-elected Directors shall vacate their office with effect from closing of such general meeting.	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		elected or appointed by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "Cumulative Voting") in the following manner:-	
70	The Directors may also by resolution appoint a Secretary and such other officers as may from time to time be required upon such terms as to duration of office, remuneration and otherwise as they may think fit. Such Secretary or other officers need not be Directors and in the case of the other officers may be ascribed such titles as the Directors may decide. An officer appointed by the Board may not concurrently hold act as an officer of, or conduct by himself or on behalf of another, an enterprise or entity which conducts similar or identical type of business as the Company unless permitted by the Board.	(a)The Directors may also by resolution appoint a Secretary and such other officers as may from time to time be required upon such terms as to duration of office, remuneration and otherwise as they may think fit. Such Secretary or other officers need not be Directors and in the case of the other officers may be ascribed such titles as the Directors may decide. An officer appointed by the Board may not concurrently hold act as an officer of, or conduct by himself or on behalf of another, an enterprise or entity which conducts similar or identical type of business as the Company unless permitted by the Board.  (b)An officer shall, in the course of conducting the Company's business, bear the same indemnification liabilities as a Director which are prescribed under these Articles and the Applicable Law, including, but not limited to the liabilities provided under sub-paragraphs (c) and (d) of Article 71, if	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		such officer breaches his/her du-ties and the Company became liable for any third party compensation or damages.	
	The business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all such powers of the Company as are not, by the Law or these Articles, required to be exercised by the Company in general meeting, subject, nevertheless, to any clause of these Articles, to the provisions of the Law, and to such regulations, being not inconsistent with the aforesaid clauses or provisions, as may be prescribed by the Company in general meeting but no regulation made by the Company in general meeting shall invalidate any prior act of the Directors which would have been valid if that regulation had not been made.	(a)The business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all such powers of the Company as are not, by the Law or these Articles, required to be exercised by the Company in general meeting, subject, nevertheless, to any clause of these Articles, to the provisions of the Law, and to such regulations, being not inconsistent with the aforesaid clauses or provisions, as may be prescribed by the Company in general meeting but no regulation made by the Company in general meeting but no regulation made by the Company in general meeting shall invalidate any prior act of the Directors which would have been valid if that regulation had not been made.  (b)A Director engaging in any activity, or entering into any contract or transaction, which may be in competition with the business of the Company or which falls within the business scope of the Company, shall	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		disclose in a general meeting the nature, extent and major terms of such activity, contract or transaction, and shall proceed with such activity, contract or transaction only upon approval of the Members at a general meeting by a Special Resolution.  (c) Without prejudice and subject to the general directors' duties that a Director owe to the Company and its shareholders under common law principals and the laws of the Cayman Islands, a Director shall perform his/her fiduciary duties of loyalty and care, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his/her fiduciary duties. If Director has made any earnings for the benefit of himself/herself or any third party due as a result of breach of his/her fiduciary duties, the Company shall, if so resolved by the Members by way of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissi-ble to seek to recover such earnings from such relevant	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
		Director  (d) If a Director has, in the course of conducting the Company's business, violated any applicable laws or regulations which causes the Company to become liable for any compensation or damages to any third person, such Director shall become jointly and severally liable for such compensation or damages with the Company and to the ex-tent that for any reason, such Director is not made jointly and severally liable with the Company, such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company for any compensation and/or damages that the Company became liable.	
82	Meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors; provided, however, that the first meeting of each term of the Board of Directors after an election of Directors shall be convened by the Director who received a ballot representing the highest number of votes at the election of Directors. The Chairman shall, at any time summon a meeting of the Board by given at least seven (7) days notice in writing to every Director setting forth the general	Meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors; provided, however, that the first meeting of each term of the Board of Directors after an election of Directors shall be convened by the Director who received a ballot representing the highest number of votes at the election of Directors. The Chairman shall, at any time summon a meeting of the Board by given at least seven (7) days notice in writing to every Director setting forth the general nature of the	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	nature of the business to be considered, and such notice may be sent in electronic form upon the Director's eonsent In the event of a matter considered to be urgent, a meeting of the Board may be convened on short notice if the quorum required under Article 83 is present.	business to be considered, and such notice may be sent by cable, telex or facsimile transmission message or other form of electronic transmission or communication. In the event of a matter considered to be urgent, a meeting of the Board may be convened on short notice if the quorum required under Article 83 is present.	
89	The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Directors.	Subject to these Articles, the Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Directors.	Revised per Taiwan counsel's recommendat ion.
90	A committee may elect a chairman of its meetings; if no such chairman is elected, or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the members present may choose one of their number to be chairman of the meeting.	A committee may elect a	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
91	A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present and in case of an equality of votes the chairman shall have a second or casting vote.	A Compensation Committee shall be established to assist the Board in discharging its responsibilities related to the compensation and benefit policies, plans and programs of the Company, and the evaluation and remunerations, stock options or other substantive awards given to the Company's Directors and officers. For as long as the shares of the Company are listed on the Designated Stock Market, the professional qualification, scope of authority and other requirements of the Compensation Committee shall be subject to the Applicable Law.	Revised per Taiwan counsel's recommendat ion.
106	At the close of each fiscal year, the Board shall prepare the business report, financial statements and the surplus earning distribution or loss offsetting proposals for adoption by the annual general meeting and shall submit such report, statements and proposals for verification by the Supervisors prior to the date of the annual general meeting. The Board shall, upon adoption by the annual general meeting, distribute to each Member copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and Applicable Laws, and for as long as the	At the close of each fiscal year, the Board shall prepare the business report, financial statements and the surplus earning distribution or loss offsetting proposals for adoption by the annual general meeting and shall submit such report, statements and proposals for verification by the Supervisors prior to the date of the annual general meeting. The Board shall, upon adoption by the annual general meeting, distribute to each Member copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and Applicable Laws, and for as long as the	Revised per Taiwan counsel's recommendat ion.

	Amended and Restated		
Article No.	Articles of Association	Third Amended and Restated	Explanations
111010101101	(adopted by Novenber 2, 2011	Articles of Association	2.1914.114110110
	EGM)		
	Company's shares are listed	Company's shares are listed	
	on the Designated Stock	on the Designated Stock	
	Market, such distribution	Market, such distribution	
	may be effected by means of	may be effected by means of	
	a public notice.	a public notice in accordance	
108	The Members shall appoint	with the Applicable Law. The Members shall appoint	Davisadaaa
	not less than three (3)	not less than three (3)	Revised per
	Supervisors whereby at least	Supervisors whereby at least	Taiwan
	one of the Supervisors shall	one of the Supervisors shall	counsel's
	domicile within the territory	domicile within the territory	recommendat
	of the ROC. Each of the	of the ROC. Each of the	ion.
	Supervisors shall be in office	Supervisors shall be in office	
	for a term of three (3) years.	for a term of three (3) years.	
	Supervisors shall be eligible for re-election. The	Supervisors shall be eligible for re-election. When a	
	Supervisors shall be	Member is a corporate entity,	
	appointed by the Members at	it may be elected as a	
	a general meeting upon a	corporate Supervisor	
	poll vote by way of	provided that it shall	
	cumulative voting in the	designate at least one natural	
	following manner	person as its authorized	
		representative to act for and	
		on its behalf as a Supervisor. The authorized representative	
		of a corporate Member may	
		also be elected as a	
		Supervisor in its own	
		individual capacity. If a	
		corporate Member designates	
		more than one	
		representatives, all of the representatives are eligible to	
		be elected as Supervisors in	
		their own individual	
		capacity; provided, however,	
		that but such authorized	
		representatives may not	
		concurrently be selected or	
		serve as the Director or Supervisor of the Company.	
		The Supervisors shall be	
		appointed by the Members at	
		a general meeting upon a poll	
		vote by way of cumulative	
		voting in the following	
		manner	

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
110	In case a Supervisor has, in the course of performing his duties, committed any act resulting in material damages to the Company or in material violation of applicable laws and/or regulations and/or these Articles, but not removed by the Members at a general meeting, Member(s) holding not less than three percent (3%) of the total number of outstanding shares of the Company may, within thirty (30) days after such meeting, institute a lawsuit in the competent court for a judgment or order to remove such Supervisor. Such lawsuit may be submitted to a competent court having jurisdiction, including if applicable, the Taipei District Court as the court of first instance.	(a) A Supervisor shall, in the course of conducting the Company's business, bear the same indemnification liabilities as a Director which are prescribed under these Articles and the Applicable Law, including, but not limited to the liabilities provided under subparagraphs (c) and (d) of Article 71, if such officer breaches his/her du-ties and the Company became liable for any third party compensation or damages.  (b) In case a Supervisor has, in the course of performing his duties, committed any act resulting in material damages to the Company or in material violation of applicable laws and/or regulations and/or these Articles, but not removed by the Members at a general meeting, Member(s) holding not less than three percent (3%) of the total number of outstanding shares of the Company may, within thirty (30) days after such meeting, institute a lawsuit in the competent court for a judgment or order to remove such Supervisor. Such lawsuit may be submitted to a competent court having jurisdiction, including if applicable, the Taipei District Court as the court of first instance.	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
131	Every Director and officer for the time being of the Company or any trustee for the time being acting in relation to the affairs of the Company and their respective heirs, executors, administrators, personal representatives or successors or assigns shall, in the absence of wilful neglect or default, be indemnified by the Company against, and it shall be the duty of the Directors out of the funds and other assets of the Company to pay, all costs, losses, damages and expenses, including travelling expenses, which any such Director, officer or trustee may incur or become liable in respect of by reason of any contract entered into, or act or thing done by him as such Director, officer or trustee or in any way in or about the execution of his duties and the amount for which such indemnity is provided shall immediately attach as a lien on the property of the Company and have priority as between the Members over all other claims. No such Director, officer or trustee or for trustee or for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt or other act for conformity or for any loss or expense happening to the Company through the insufficiency or deficiency of any security in	Every Director and officer for the time being of the Company or any trustee for the time being acting in relation to the affairs of the Company and their respective heirs, executors, administrators, personal representatives or successors or assigns shall, in the absence of breach of duties (in which case they shall become liable to indemnify the Company in accordance with Articles 71(c), 71(d) and/or 70(b)) or wilful neglect or default, be indemnified by the Company against, and it shall be the duty of the Directors out of the funds and other assets of the Company to pay, all costs, losses, damages and expenses, including travelling expenses, which any such Director, officer or trustee may incur or become liable in respect of by reason of any contract entered into, or act or thing done by him as such Director, officer or trustee or in any way in or about the execution of his duties and the amount for which such indemnity is provided shall immediately attach as a lien on the property of the Company and have priority as between the Members over all other claims. No such Director, officer or trustee shall be liable or answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt or	Revised per Taiwan counsel's recommendat ion.

Article No.	Amended and Restated Articles of Association (adopted by Novenber 2, 2011 EGM)	Third Amended and Restated Articles of Association	Explanations
	or upon which any of the monies of the Company shall be invested or for any loss of the Company which shall be invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person with whom any monies, securities or effects shall be deposited, or for any other loss, damage or misfortune whatsoever which shall happen in or about the execution of the duties of his respective office or trust or in relation thereto unless the same happen through his own wilful neglect or default.	other act for conformity or for any loss or expense happening to the Company through the insufficiency or deficiency of any security in or upon which any of the monies of the Company shall be invested or for any loss of any of the moneys of the Company which shall be invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person with whom any monies, securities or effects shall be deposited, or for any other loss, damage or misfortune whatsoever which shall happen in or about the execution of the duties of his respective office or trust or in relation thereto unless the same happen through the breach of duties (in which case they shall become liable to indemnify the Company in accordance with Articles 71(c), 71(d) and/or 70(b)), his own wilful neglect or default.	

	取得或處分資產處理程序修訂條文對照表		
修次	修正條文	現行條文	
第六條 1	本公司取得或處分不動產及其他	本公司取得或處分不動產及其他	
	固定資產,悉依本公司使用部門	固定資產,悉依本公司 <del>內部控制</del>	
	及相關權責單位依相關作業規定	制度固定資產循環程序辦理。	
	<u>辦理</u> 。		
第六條 4.6	以上交易金額之計算,應依第十		
	三條 1.5 規定辦理,已依本準則		
	規定提交董事會通過及監察人承		
	認部分免再計入。		
第六條 4	本公司取得或處分不動產或其他	本公司取得或處分不動產或其他	
	固定資產,除與政府機構交易、	固定資產,除與政府機構交易、	
	自地委建、租地委建,或取得、	自地委建、租地委建,或取得、	
	處分供營業使用之機器設備外,	處分供營業使用之機器設備外,	
	交易金額達公司實收資本額百分	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,	之二十或新臺幣三億元以上者,	
	應於事實發生日前取得專業估價	應先取得專業估價者出具之估價	
	者出具之估價報告(估價報告應	報告(估價報告應行記載事項詳	
	行記載事項詳如附件一)	如附件一),	
第六條 4.3	專業估價者之估價結果有下列情	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	形之一者,應洽請會計師依會計	
	果均高於交易金額,或處分資產	研究發展基金會所發布之審計準	
	之估價結果均低於交易金額外,	則公報第二十號規定辦理,並對	
	應治請會計師依會計研究發展基	差異原因及交易價格之允當性表	
	金會所發布之審計準則公報第二	示具體意見:	
	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:		
第六條 4.4	專業估價者, 出具報告日期與契	契約成立日前估價者,出具報告	
	約成立日期不得逾三個月。但如	日期與契約成立日期不得逾三個	
	其適用同一期公告現值且未逾六	月。但如其適用同一期公告現值	
	個月者,得由原專業估價者出具	且未逾六個月者,得由原專業估	
<b></b>	意見書。	價者出具意見書。	
第七條 2.1	於集中交易市場或證券商營業處	於集中交易市場或證券商營業處	
	所為之有價證券買賣,應由負責	所為之有價證券買賣,應由負責	
	單位依市場行情研判決定之,其   67	單位依市場行情研判決定之,其	

	取得或處分資產處理程序修訂條文對照表		
修次	修正條文	現行條文	
	金額在新台幣參億元(含)以下者	金額在新台幣參仟萬元(含)以下	
	由董事長核可並於事後最近一次	者由董事長核可並於事後最近一	
	董事會中提會報備,同時提出	次董事會中提會報備,同時提出	
	長、短期有價證券未實現利益或	長、短期有價證券未實現利益或	
	損失分析報告;其金額超過新台	損失分析報告;其金額超過新台	
	幣參億元者,另須提董事會通過	幣參仟萬元者,另須提董事會通	
	後始得為之。	過後始得為之。	
第七條 2.2	非於集中交易市場或證券商營業	非於集中交易市場或證券商營業	
	處所為之有價證券買賣,應先取	處所為之有價證券買賣,應先取	
	具標的公司最近期經會計師查核	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	簽證或核閱之財務報表作為評估	
	交易價格之參考,考量其每股淨	交易價格之參考,考量其每股淨	
	值、獲利能力及未來發展潛力	值、獲利能力及未來發展潛力	
	等,其金額在新台幣參億元(含)	等,其金額在新台幣參仟萬元	
	以下者由董事長核可並於事後最	(含)以下者由董事長核可並於事	
	近一次董事會中提會報備,同時	後最近一次董事會中提會報備,	
	提出長、短期有價證券未實現利	同時提出長、短期有價證券未實	
	益或損失分析報告;其金額超過	現利益或損失分析報告;其金額	
	新台幣參億元者,另須提董事會	超過新台幣參仟萬元者,另須提	
	通過後始得為之。	董事會通過後始得為之。	
第七條 4.1	本公司取得或處分有價證券,應	本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如何	<del>先</del> 取具標的公司最近期經會計師	
	近期經會計師查核簽證或核閱之	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	
	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	新估交勿惧俗之参考, 为交勿金 翻達公司實收資本額百分之二十	
	(有) 对义勿並领廷公可真收員本 (初百分之二十或新臺幣三億元以	或新臺幣三億元以上者,應洽請	
	上者,應於事實發生日前洽請會	會計師就交易價格之合理性表示	
	計師就交易價格之合理性表示意	章司 · · · · · · · · · · · · · · · · · ·	
	見,會計師若需採用專家報告	之公開報價或證券主管機關另有	
	者,應依會計研究發展基金會所	規定者,不在此限。	
	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		
	場之公開報價或證券主管機關另		
	有規定者,不在此限。		
第七條 4.3	以上交易金額之計算,應依第十		

	取得或處分資產處理程序何	多訂條文對照表
修次	修正條文	現行條文
	三條 1.5 規定辦理,已依本準則	
	規定提交董事會通過及監察人承	
	認部分免再計入。	
第八條	向關係人取得或處分資產之處理	向關係人取得 <del>不動產</del> 之處理程序
	程序	
第八條 1	本公司與關係人取得或處分資	本公司向關係人購買或交換而取
	產,除依第六條取得不動產處理	得不動產,除依第六條取得不動
	程序辦理、第七條取得或處分有	產處理程序辦理外,尚應依以下
	價證券投資處理程序和第九條取	規定辦理相關決議程序及評估交
	得或處分會員證或無形資產之處	易條件合理性等事項。另外在判
	理程序,尚應依以下規定辦理相	斷交易對象是否為關係人時,除
	關決議程序及評估交易條件合理	注意其法律形式外,並應考慮實
	性等事項外,交易金額達公司總	質關係。
	資產百分之十者,亦應取得專業	
	估價者出具之估價報告或會計師	
	意見。其交易金額之計算,應依	
	第十三條 1.5 規定辦理。另外在	
	判斷交易對象是否為關係人時,	
	除注意其法律形式外,並應考慮	
th	實質關係。	
第八條 2	本公司向關係人取得或處分不動	本公司向關係人取得不動產,應
	產,或與關係人取得或處分不動	將下列資料,提交董事會通過及
	產外之其它資產且交易金額達公	監察人承認後, <del>始得為之</del> : 
	司實收資本額百分之二十,總資	
	產百分之十或新臺幣三億元以上	
	者,應將下列資料,提交董事會	
	通過及監察人承認後,始得簽訂	
第八條 2.1	交易契約及支付款項: 取得或處分資產之目的、必要性	   取得 <del>不動產</del> 之目的、必要性及預
和八味 4.1	及預計效益。	計效益。
第八條 2.3	向關係人取得不動產,依本條	依本條3.1.至3.4.及3.6規定評
747 SISK 41.0	3.1. 至 3.4. 及 3.6 規定評估預定	估預定交易條件合理性之相關資
	交易條件合理性之相關資料。	料。
第八條 2.6	依前項規定取得之專業估價者出	
→ 1,	具之估價報告,或會計師意見。	
	<u> </u>	<u>L</u>

	取得或處分資產處理程序修訂條文對照表		
修次	修正條文	現行條文	
第八條 2.7	2.7. 本次交易之限制條件及其他	2.6. 本次交易之限制條件及其他	
	重要約定事項。	重要約定事項。	
第八條 2.8	2.8 交易金額之計算,應依第十		
	三條 1.5 規定辦理,且所稱一年		
	内係以本次交易事實發生之日為		
	基準,往前追溯推算一年,已依		
	本準則規定提交董事會通過及監		
	察人承認部分免再計入。		
	與子公司間,取得或處分供營業		
	使用之機器設備,董事會得依第		
	六條2規定,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。		
第九條 1	本公司取得或處分會員證或無形	本公司取得或處分會員證或無形	
	資產,悉依本公司使用部門及相	資產,悉依本公司 <del>內部控制制度</del>	
	關權責單位依相關作業規定辦	固定資產循環程序辦理。	
	<u>理</u> 。		
第九條 4.3	本公司取得或處分會員證或無形	本公司取得或處分會員證或無形	
	資產之交易金額達公司實收資本	資產之交易金額達公司實收資本	
	額百分之二十或新臺幣三億元以	額百分之二十或新臺幣三億元以	
	上者,應 <u>於事實發生日前</u> 洽請會	上者,應洽請會計師就交易價格	
	計師就交易價格之合理性表示意	之合理性表示意見,會計師並應	
	見,會計師並應依會計研究發展	依會計研究發展基金會所發布之	
	基金會所發布之審計準則公報第	審計準則公報第二十號規定辦	
	二十號規定辦理。	理。	
第九條 4.4	交易金額之計算,應依第十三條		
	1.5 規定辦理,已依本準則規定		
	提交董事會通過及監察人承認部		
the 1 th	<u>分免再計入。</u>		
第十二條	本公司參與合併、分割、收購或	本公司參與合併、分割、收購或	
2.1	股份受讓案,應將下列資料作成	股份受讓案,應將下列資料作成	
	完整書面紀錄,並保存五年,備	完整書面紀錄,並保存五年,備	
	供查核。並應於董事會決議通過	供查核。並應於董事會決議通過	
	之即日起算二日內	之日起二日內	
第十三條	向關係人取得 <u>或處分</u> 不動產,或	向關係人取得不動產。	

	取得或處分資產處理程序例	多訂條文對照表
修次	修正條文	現行條文
1.1	與關係人為取得或處分不動產外	
	之其他資產且交易金額達公司實	
	收資本額百分之二十,總資產百	
	分之十或新臺幣三億元以上。但	
	買賣公債或附買回、賣回條件之	
	债券,不在此限。	
第十三條		從事大陸地區投資。
1.2		
第十三條	除前三款以外之資產交易、金融	除前四款以外之資產交易或金融
1.4	機構處分債權或從事大陸地區投	機構處分債權,其交易金額達公
	<u>資</u> ,其交易金額達公司實收資本	司實收資本額百分之二十或新臺
	· 額百分之二十或新臺幣三億元以	幣三億元以上者。但下列情形不
bh 1 - 1b	上者。但下列情形不在此限:	在此限:
第十三條	以自地委建、租地委建、合建分	以自地委建、合建分屋、合建分
1. 4. 5	屋、合建分成、合建分售方式取	成、合建分售方式取得不動產,
	得不動產,公司預計投入之交易	公司預計投入之交易金額未達新
<b>然</b> 1 一 <i>b</i>	金額未達新臺幣五億元以上。	臺幣五億元以上。
第十三條	本公司取得或處分資產,具有本	本公司取得或處分資產,具有本
2	條第項應公告項目且交易金額達	條第項應公告項目且交易金額達
	本條應公告申報標準者,應於事	本條應公告申報標準者,應於事
	實發生之即日起算二日內辦理公	實發生之日起二日內辦理公告申
	告申報。 上八司公子/2/11日 中八八十日 1171 - 1	報。
第十三條	本公司依前條規定公告申報之交	本公司依前條規定公告申報之交
3. 5	易後,有下列情形之一者,應於	易後,有下列情形之一者,應於
	事實發生之即日起算二日內將相	事實發生之日起二日內將相關資
	關資訊,於主管機關指定網站代	訊,於主管機關指定網站代為辨
<b>怂</b> 1 一 1/2	為辦理公告申報:	理公告申報:
第十三條	以自地委建、租地委建、合建分	以自地委建、合建分屋、合建分
4. 2	屋、合建分成、合建分售方式取	成、合建分售方式取得不動產,
	得不動產,應公告事項與內容之	應公告事項與內容之公告格式如
	公告格式如附件三。	附件三。
第十四條	本公司之子公司應依下列規定辦	本公司之子公司應依下列規定辨
<b>怂</b> 1 一 ½ 1	理 <u>並執行</u> :	理:
第十四條 4	子公司之公告申報標準中,所稱	子公司之公告申報標準中,所稱

取得或處分資產處理程序修訂條文對照表		
修次	修正條文	現行條文
	「達公司實收資本額百分之二十	「達公司實收資本額百分之二
	或總資產百分之十」係以母(本)	十」係以母(本)公司之實收資本
	公司之實收資本額或總資產為	額為準。
	準。	

股東會議事規則修訂條文對照表		
條次	修正條文	現行條文
第五條1	股東會如由董事會召集者,其議	股東會如由董事會召集者,其議
	程由董事會訂定之,會議應依排	程由董事會訂定之,會議應依排
	定之議程進行,非經股東會決議	定之議程進行,非經股東會主席
	不得變更之。	批准不得變更之。
第五條3	前二項排定之議程於議事未終結	前二項排定之議程於議事未終結
	前,非經決議或依本規則第十 四	前,非經決議或依本規則第十 四
	條之規定,主席不得逕行宣布散	條之規定,主席不得逕行宣布散
	會;主席違反議事規則,宣布散	會;主席違反議事規則,宣布散
	會者,董事會其他成員應迅速協	會者,董事會其他成員應迅速協
	助出席股東依法定程序,以出席	助出席股東依法定程序,以出席
	股東表決權過半數之同意推選一	股東表決權過半數之同意推選一
	人擔任主席,繼續開會。會議散	人擔任主席,繼續開會。
	會後,股東不得另推選主席於原	
	<u>址或另覓場所續行開會。</u>	
第八條 4	前項不得行使表決權之股份數,	前項不得行使表決灌之股份數,
	不算入已出席股東之表決權數。	不算入已出席股東之表決權數。
第九條	股東每股有一表決權;但受限制	股東每股有一表決權;但受限制
	或上市地法令所列無表決權者,	或上市地法令 <del>「公司法第一百七</del>
	不在此限。	十九條第二項」所列無表決權
		者,不在此限。
第十三條1	股東會之議決事項,應作成議事	股東會之議決事項,應作成議事
	錄,由主席簽名或蓋章,並於會	錄,由主席簽名或蓋章,並於會
	後二十日內,將議事錄分發各股	後二十日內,將議事錄分發各股
	東。議事錄之分發,得以 <u>公告</u> 方	東。議事錄之 <u>製作及</u> 分發,得以
	式為之。	電子方式為之。