

股票代碼： 2724



富驛酒店集團有限公司  
FX HOTELS GROUP INC.

一〇二年股東常會

議事手冊

開會日期：民國一〇二年六月二十四日

開會地點：台北市南京東路三段 131 號地下一樓

# 目 錄

壹、會議議程 .....	01
一、報告事項 .....	03
二、承認事項 .....	07
三、討論事項 .....	08
四、臨時動議 .....	09
貳、附 件 .....	10
一、101 年度決算表冊 .....	10
二、101 年度盈餘分配表 .....	18
三、『董事會議事規則』修正條文對照表 .....	19
四、『股東會議事規則』修正條文對照表 .....	21
五、『資金貸與他人作業程序』修正條文對照表 .....	23
六、『背書保證作業程序』修正條文對照表 .....	27
七、本公司及子公司背書保證情形 .....	32
參、附 錄 .....	33
一、『公司章程』 .....	33
二、原『董事會議事規則』 .....	67
三、原『股東會議事規則』 .....	70
四、原『資金貸與他人作業程序』 .....	74
五、原『背書保證作業程序』 .....	77
六、全體董事及監察人持股情形 .....	80
七、本次無償配股對公司營業績效、每股盈餘及股東報酬率之影響 .....	81
八、員工紅利及董監事酬勞等相關資訊 .....	82

# 富驛酒店集團有限公司

## 民國一〇二年股東常會

### 壹、會議議程

開會時間：民國一〇二年六月二十四日（星期一）上午九時。

開會地點：台北市南京東路三段 131 號地下一樓。

宣佈開會

主席就位

主席致詞

#### 一、報告事項

第一案：101 年度營業報告。

第二案：監察人審查 101 年度決算表冊報告。

第三案：修訂「董事會議事規則」部分條文案。

第四案：首次採用金融監督管理委員會認可之國際財務報導準則對本公司  
可分配盈餘之調整情形及所提列之特別盈餘公積數額報告。

第五案：本公司及子公司背書保證情形。

#### 二、承認事項

第一案：承認 101 年度決算表冊案。

第二案：承認 101 年度盈餘分配案。

### 三、討論事項

第一案：盈餘轉增資發行新股案。

第二案：修訂「股東會議事規則」部分條文案。

第三案：修訂「資金貸與他人作業程序」及「背書保證作業程序」部分條文案。

### 四、臨時動議

### 五、散會

## 一、報告事項

第一案：

案由：101年度營業報告，報請 公鑒。

說明：

各位股東女士、先生大家好：

101年中國大陸旅遊業發展良好，個人出遊、商旅旅行及會議展覽活動的逐漸增多。國家統計局發佈101年國民經濟和社會發展統計公報，報告稱，全年中國大陸出遊人數29.6億人次，比上年增長12.1%；中國大陸旅遊收入22,706億元，增長17.6%。入境旅遊人數13,241萬人次，下降2.2%。其中，外國人2,719萬人次，增長0.3%；香港、澳門和臺灣同胞10,521萬人次，下降2.9%。在入境旅遊者中，過夜旅遊者5,772萬人次，增長0.3%。國際旅遊外匯收入500億美元，增長3.1%。中國大陸居民出境人數8,318萬人次，增長18.4%。其中因私出境7,706萬人次，增長20.2%，占出境人數的92.6%。中國旅遊研究院預計102年的旅遊總收入增長率將從101年的15.1%放緩0.9個百分點至14.2%，旅遊總收入將達2.96萬億元人民幣。預計到104年，旅遊業總收入達到2.5萬億元，年均增長率為10%；中國大陸旅遊人數達到33億人次，年均增長率為10%；入境旅遊人數達到1.5億人次，年均增長率為3%；旅遊外匯收入達到580億美元，年均增長率為5%；出境旅遊人數達到8,800萬人次，年均增長率為9%；旅遊業新增就業人數達到1,650萬人，每年新增旅遊就業60萬人。旅遊業增加值占全國GDP的比重提高到4.5%，占服務業增加值的比重達到12%，旅遊消費相當於居民消費總量的比例達到10%。

面對良好的市場環境，本公司加速全面發展，去年新增簽約直營店3家，加盟店12家。最終全年營收806,136仟元，較100年成長54.71%，合併稅後總淨利71,659仟元，稅後EPS2.34元，101年稅後總淨利較100年大幅提升164.64%，101年EPS較100年大幅提升151.61%，主要係隨直營酒店及特許酒店加速拓展，酒店業績持續提升導致稅後總淨利及EPS較去年同期上升。主營業務酒店客房部分101年全年度住房率為76.22%，客房平均房價為NT\$1,379.53元。

預料102年中國的經濟將保持平穩的發展。預估未來五年內中國市場上，中端價位的設計型時尚精品酒店的客房量將每年以30%以上的速度持續增長，目前此部分市場飽和度低，存在良性發展空間。目前中檔酒店已經出現幾個較大的品牌，這些品牌將像經濟型酒店一樣，逐步完成市場佈局，最終形成幾家較大品牌領先的格局。

今年為確保富驛品牌在市場的領先，本公司制定了新的快速發展計畫，主要經營策略如下：

- 一、首先在集團方面，將制定全面發展的計畫，加速集團的進一步擴張，並展開全面推廣，完成大陸及台灣地區的主要城市佈局。
- 二、為配合酒店的快速擴張，建立完善的加盟店監管和服務體制，確保客戶在各店能享受到一致的服務。
- 三、在運營方面，在與原有合作夥伴和協議公司保持良好關係的基礎上，將繼續拓展新客戶並大力推廣會員計畫。推出全新的人才培養計畫和員工培訓計畫，在人力成本不斷上升的情況下，更合理的配置人員，控制各項成本。
- 四、在專案發展方面，繼續穩步擴展。本年度我們將更注重拓展新的城市，除北京、天津、上海、深圳、廣州這類一線城市外，還將特別考慮國家政策大力扶持的快速發展城市，如西安、鄭州、重慶、南寧、銀川等地區，預計增加 6 家直營酒店，以及 36 家加盟酒店。
- 五、市場部會配合集團的全面發展計畫和新店的開業計畫，多管道全面宣傳推廣，並加大與新興的網路媒體的合作，制定更多的網路推廣和促銷宣傳計畫。

102 年將是集團全面發展的時期，我們將進一步提升現有酒店的盈利，同時加速發展品牌建設並開發新店，預計今年增加 6 家直營酒店，以及 36 家加盟酒店。相信在公司全體同仁的努力下，必能達成目標，再次感謝各位股東長期的支持與指教。

此致

富驛酒店集團有限公司 102 年股東常會

董事長：侯 尊 中



總經理：侯 尊 中



會計主管：羅 莉 萍



第二案：

案由：監察人審查 101 年度決算表冊報告，報請 公鑒。

說明：一、本公司 101 年度決算表冊，業經會計師查核竣事，並經監察人  
審查完竣後，繕具審查報告書。

二、敦請監察人宣讀審查報告書。

富驛酒店集團有限公司

監察人審查報告書

董事會造送本公司民國一〇一年度營業報告書、合併財務報表及盈餘分配表，其中  
民國一〇一年度合併財務報表業經資誠聯合會計師事務所查核完竣並出具查核報  
告。上述合併財務報表、營業報告書及盈餘分配表業經本監察人審查完竣，認為尚  
無不符，爰依公司法第 219 條之規定備具報告書如上，敬請 鑑察。

此致

富驛酒店集團有限公司 102 年股東常會

富驛酒店集團有限公司

監察人：康榮寶



監察人：侯翠杏



監察人：侯尊仁



中 華 民 國 一 〇 二 年 三 月 二 十 九 日

第三案：

案由：修訂「董事會議事規則」部分條文案，報請 公鑒。

說明：一、依據金融監督管理委員會中華民國 101 年 08 月 22 日金管證發字第 1010034136 號令，有關修訂「公開發行公司董事會議事辦法」部分條文辦理。

二、本公司「董事會議事規則」修正條文對照表，請詳見附件三。

第四案：

案由：首次採用金融監督管理委員會認可之國際財務報導準則對本公司可分配盈餘之調整情形及所提列之特別盈餘公積數額報告，報請 公鑒。

說明：一、依據 101 年 04 月 06 日金管證發字第 1010012865 號令規定辦理。  
二、本公司自 102 年度開始採用國際財務報導準則，因轉換致 102 年 1 月 1 日未分配盈餘減少新台幣 276,055 仟元，本公司股東權益項下並無未實現重估增值及累積換算調整數（利益）項目，故免提列特別盈餘公積。102 年 1 月 1 日可分配盈餘將減少新台幣 276,055 仟元。

第五案：

案由：根據本公司「背書保證作業程序」第 8 條第六項規定，背書保證總額達本公司淨值百分之五十以上者，應於股東會說明其必要性及合理性。

說明：本公司及子公司截至 100 年 12 月 31 日背書保證情形，請詳見附件七。



## 二、承認事項

第一案：董事會提

案由：本公司 101 年度決算表冊案，提請 承認。

說明：一、本公司 101 年度營業報告書及經資誠聯合會計師事務所林鈞堯及杜佩玲會計師查核簽證之 101 年度合併財務報表，已送請監察人查核完竣，並出具監察人審查報告書在案。

二、本案財務報表、會計師查核報告，請詳見附件一，營業報告書，如報告事項所述。

三、謹提請 承認。

決議：

第二案：董事會提

案由：本公司 101 年度盈餘分配案，提請 承認。

說明：一、101 年度盈餘分配表請詳見附件二。

二、本次盈餘分配案，如因買回本公司股份、將股份註銷、或因員工行使員工認股權憑證及其他等因素，影響本公司流通在外股數，致使股東配股比率發生變動而須修正時，提請股東會授權董事會調整並辦理相關事宜。

三、本案俟股東常會通過後，授權董事會訂定除權、息基準日及其他相關事宜。

四、謹提請 承認。

決議：

### 三、討論事項

第一案：董事會提

案由：盈餘轉增資發行新股案，提請 討論。

說明：一、本公司為考量未來業務發展需要，擬自 101 年度可分配盈餘中提撥股東股票股利新台幣 15,821,220 元，轉增資發行 1,582,122 股，每股面額新台幣 10 元，按配股基準日股東名簿記載之股東及持股比率，每仟股無償配發 50 股。配股不足一股者，得由股東自行在停止過戶日起五日內向本公司股務代理人辦理併湊整股之登記，未併湊或併湊後仍不足一股之畸零股依公司法第二四〇條規定，按面額折發現金至元止，其股份授權董事長洽特定人按面額認購。本次盈餘轉增資案提請股東會奉主管機關核准後，授權董事會另訂配股基準日。

二、前述發行新股之權利義務與原有已發行股份相同。

三、嗣後如因買回本公司股份、將股份註銷、或因員工行使員工認股權憑證及其他等因素，影響本公司流通在外股數，致使股東配股比率發生變動而須修正時，提請股東會授權董事會全權處理。

四、本次增資相關事宜，如因法令變更、主管機關核示、客觀環境影響或其他原因須變更時，提請股東會授權董事會辦理。

五、謹提請 討論。

決議：

第二案：董事會提

案由：修訂「股東會議事規則」部分條文案，提請 討論。

說明：一、依據金融監督管理委員會中華民國 102 年 02 月 26 日金管證交字第 1020002909 號函，有關修訂「股東會議事規則」部分條文辦理。

二、「股東會議事規則」修正條文對照表，請詳見附件四。

三、謹提請 討論。

決議：

第三案：董事會提

案由：修訂「資金貸與他人作業程序」及「背書保證作業程序」部分條文案，提請 討論。

說明：一、依據金融監督管理委員會中華民國 101 年 07 月 06 日金管證審字第 1010029874 號令，有關修訂「公開發行公司資金貸與及背書保證處理準則」部分條文辦理。

二、本公司「資金貸與他人作業程序」修正條文對照表，請詳見附件五。

三、本公司「背書保證作業程序」修正條文對照表，請詳見附件六。

四、謹提請 討論。

決議：

四、臨時動議

五、散 會

## 貳、附 件

### 一、101 年度決算表冊

#### 會計師查核報告

(102)財審報字第 12004543 號

富驛酒店集團有限公司 公鑒：

富驛酒店集團有限公司(英文名稱 FX Hotels Group Inc.)及子公司民國 101 年及 100 年 12 月 31 日之合併資產負債表，暨民國 101 年及 100 年 1 月 1 日至 12 月 31 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。

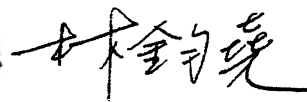
本會計師係依照「會計師查核簽證財務報表規則」及中華民國一般公認審計準則規劃並執行查核工作，以合理確信合併財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報表所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報表所採用之會計原則及所作之重大會計估計，暨評估合併財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照「證券發行人財務報告編製準則」及中華民國一般公認會計原則編製，足以允當表達富驛酒店集團有限公司及子公司民國 101 年及 100 年 12 月 31 日之合併財務狀況，暨民國 101 年及 100 年 1 月 1 日至 12 月 31 日之合併經營成果與現金流量。

富驛酒店集團有限公司自民國 102 年 1 月 1 日起採用金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告(IFRSs)及於民國 102 年適用之「證券發行人財務報告編製準則」編製富驛酒店集團有限公司及子公司之合併財務報表。富驛酒店集團有限公司依金融監督管理委員會民國 99 年 2 月 2 日金管證審字第 0990004943 號函規定，於附註十三所揭露採用 IFRSs 之相關資訊，其所依據之 IFRSs 規定可能有所改變，因此採用 IFRSs 之影響亦可能有所改變。


資 誠 聯 合 會 計 師 事 務 所

林鈞堯



會計師

杜佩玲



前財政部證券管理委員會

核准簽證文號：(85)台財證(六)第 68702 號

(84)台財證(六)第 13377 號

中 華 民 國 1 0 2 年 3 月 2 9 日

富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and Subsidiaries)  
合併資產負債表  
民國101年及100年12月31日

單位：新台幣仟元

資 產	附註	101年12月31日		100年12月31日	
		金 額	%	金 額	%
<b>流動資產</b>					
1100 現金及約當現金	四(一)	\$ 70,609	4	\$ 42,400	4
1140 應收帳款淨額	四(二)	93,027	6	46,859	5
1150 應收帳款-關係人淨額	五	10,163	1	1,366	-
1178 其他應收款		4,865	-	2,834	-
1180 其他應收款-關係人	五	286	-	1	-
1190 其他金融資產-流動	六	138,279	9	61,853	7
120X 存貨		109	-	35	-
1260 預付款項	四(三)	133,181	8	46,949	5
1280 其他流動資產		8,139	-	7,724	1
11XX 流動資產合計		<u>458,658</u>	<u>28</u>	<u>210,021</u>	<u>22</u>
<b>基金及投資</b>					
1480 以成本衡量之金融資產-非流動	四(四)(五)	9,472	1	-	-
1421 採權益法之長期股權投資	四(五)	-	-	9,830	1
1425 預付長期投資款	四(六)	6,975	-	-	-
14XX 基金及投資合計		<u>16,447</u>	<u>1</u>	<u>9,830</u>	<u>1</u>
<b>固定資產</b>					
<b>成本</b>					
1551 運輸設備		4,710	-	4,860	-
1561 辦公設備		11,637	1	8,883	1
1571 營業器具		122,553	8	102,408	11
1631 租賃改良		910,727	56	580,942	61
15XY 成本及重估增值		1,049,627	65	697,093	73
15X9 減：累計折舊		( 280,629 )	( 17 )	( 204,066 )	( 21 )
1670 未完工程及預付設備款		220,257	13	124,279	13
15XX 固定資產淨額		<u>989,255</u>	<u>61</u>	<u>617,306</u>	<u>65</u>
<b>無形資產</b>					
1750 電腦軟體成本		1,608	-	2,620	-
<b>其他資產</b>					
1810 閒置資產		5	-	5	-
1820 存出保證金	五	115,907	7	72,292	8
1888 其他資產-其他	四(八)	37,156	3	38,722	4
18XX 其他資產合計		<u>153,068</u>	<u>10</u>	<u>111,019</u>	<u>12</u>
1XXX 資產總計		<u>\$ 1,619,036</u>	<u>100</u>	<u>\$ 950,796</u>	<u>100</u>

(續次頁)

富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and subsidiaries)  
合併資產負債表  
民國 101 年及 100 年 12 月 31 日



單位：新台幣仟元

資	產	附註	101 年 12 月 31 日		100 年 12 月 31 日	
			金	額 %	金	額 %
<b>流動負債</b>						
2100	短期借款	四(九)、五及六	\$ 464,302	29	\$ 140,660	15
2120	應付票據		3,200	-	3,879	-
2140	應付帳款		2,978	-	1,496	-
2160	應付所得稅	四(十七)	31,033	2	19,558	2
2170	應付費用	四(十)及五	34,636	2	17,594	2
2190	其他應付款項-關係人	五	122	-	172	-
2210	其他應付款項	四(十一)	59,572	4	32,537	4
2260	預收款項		5,416	-	3,968	-
2270	一年或一營業週期內到期長期負債	四(十二)及五	41,141	3	13,566	2
2280	其他流動負債		404	-	498	-
21XX	<b>流動負債合計</b>		<u>642,804</u>	<u>40</u>	<u>233,928</u>	<u>25</u>
<b>長期負債</b>						
2420	長期借款	四(十二)及五	<u>125,961</u>	<u>8</u>	<u>102,891</u>	<u>11</u>
<b>其他負債</b>						
2820	存入保證金		<u>2,375</u>	<u>-</u>	<u>2,215</u>	<u>-</u>
2XXX	<b>負債總計</b>		<u>771,140</u>	<u>48</u>	<u>339,034</u>	<u>36</u>
<b>股東權益</b>						
<b>股本</b>						
3110	普通股股本	四(十四)	316,424	19	269,430	28
<b>資本公積</b>						
3211	普通股溢價	四(十五)	414,233	26	258,469	27
<b>保留盈餘</b>						
3310	法定盈餘公積	四(十六)	8,411	-	5,703	1
3350	未分配盈餘		106,370	7	58,973	6
<b>股東權益其他調整項目</b>						
3420	累積換算調整數		<u>2,458</u>	<u>-</u>	<u>19,187</u>	<u>2</u>
3XXX	<b>股東權益總計</b>		<u>847,896</u>	<u>52</u>	<u>611,762</u>	<u>64</u>
<b>重大承諾事項及或有事項</b>						
<b>重大之期後事項</b>						
<b>負債及股東權益總計</b>			<u>\$ 1,619,036</u>	<u>100</u>	<u>\$ 950,796</u>	<u>100</u>

董事長：侯尊中



經理人：侯尊中



會計主管：羅莉萍



富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and subsidiaries)

合併損益表  
民國101年及100年1月1日至12月31日

單位：新台幣仟元  
(除每股盈餘為新台幣元外)

項目	附註	101 年 度		100 年 度	
		金 額	%	金 額	%
<b>營業收入</b>	五				
4410 餐旅服務收入		\$ 669,553	83	\$ 414,056	79
4800 其他營業收入		136,583	17	106,994	21
4000 營業收入合計		806,136	100	521,050	100
<b>營業成本</b>	四(十九)及五				
5410 餐旅服務成本		( 482,535 )	( 60 )	( 323,722 )	( 62 )
5800 其他營業成本		( 41,404 )	( 5 )	( 39,729 )	( 8 )
5000 營業成本合計		( 523,939 )	( 65 )	( 363,451 )	( 70 )
5910 營業毛利		282,197	35	157,599	30
<b>營業費用</b>	四(十九)及五				
6100 推銷費用		( 24,538 )	( 3 )	( 11,963 )	( 2 )
6200 管理及總務費用		( 148,425 )	( 18 )	( 97,946 )	( 19 )
6000 營業費用合計		( 172,963 )	( 21 )	( 109,909 )	( 21 )
6900 營業淨利		109,234	14	47,690	9
<b>營業外收入及利益</b>					
7110 利息收入		156	-	813	-
7130 處分固定資產利益		-	-	545	-
7480 什項收入		10,122	1	4,524	1
7100 營業外收入及利益合計		10,278	1	5,882	1
<b>營業外費用及損失</b>					
7510 利息費用		( 12,946 )	( 2 )	( 3,804 )	( 1 )
7521 採權益法認列之投資損失	四(五)	( 342 )	-	( 170 )	-
7560 兌換損失		( 338 )	-	( 3,456 )	-
7880 什項支出		( 2,696 )	-	( 32 )	-
7500 營業外費用及損失合計		( 16,322 )	( 2 )	( 7,462 )	( 1 )
7900 繼續營業單位稅前淨利		103,190	13	46,110	9
8110 所得稅費用	四(十七)	( 31,531 )	( 4 )	( 19,032 )	( 4 )
9600X 合併總損益		\$ 71,659	9	\$ 27,078	5
X					
<b>歸屬於：</b>					
9601 合併淨損益		\$ 71,659	9	\$ 27,078	5
		稅 前	稅 後	稅 前	稅 後
<b>基本每股盈餘</b>	四(十八)				
9750 本期淨利		\$ 3.37	\$ 2.34	\$ 1.58	\$ 0.93
<b>稀釋每股盈餘</b>	四(十八)				
9850 本期淨利		\$ 3.37	\$ 2.34	\$ 1.58	\$ 0.93

董事長：侯尊中



經理人：侯尊中



會計主管：羅莉萍





富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and Subsidiaries)  
合併股東權益變動表  
民國101年及100年12月31日止

單位：新台幣仟元

100年	101年	普通股股本	資本公積	價溢	保	留	未	盈	配	盈	餘	累	積	換	算	調	整	數	合	計	
																					定
		\$ 256,600	\$ 258,469	\$ -	\$ 1,792	\$ -	\$ 48,636	\$ -	\$ 25,747	\$ -	\$ 539,750										
100年1月1日餘額																					
99年度盈餘指撥及分配(註1):																					
法定盈餘公積		-	-	-	3,911	(	3,911)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
股票股利		12,830	-	-	-	(	12,830)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
累積換算調整數之變動		-	-	-	-	-	-	-	44,934	-	44,934	-	-	-	-	-	-	-	-	-	-
100年度合併總損益		-	-	-	-	-	27,078	-	-	-	27,078	-	-	-	-	-	-	-	-	-	-
100年12月31日餘額		\$ 269,430	\$ 258,469	\$ -	\$ 5,703	\$ -	\$ 58,973	\$ -	\$ 19,187	\$ -	\$ 611,762										
101年																					
101年1月1日餘額		\$ 269,430	\$ 258,469	\$ -	\$ 5,703	\$ -	\$ 58,973	\$ -	\$ 19,187	\$ -	\$ 611,762										
現金增資		25,440	155,764	-	-	-	-	-	-	-	181,204										
100年度盈餘指撥及分配(註2):																					
法定盈餘公積		-	-	-	2,708	(	2,708)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
股票股利		21,554	-	-	-	(	21,554)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
累積換算調整數之變動		-	-	-	-	-	-	-	16,729	(	16,729)	-	-	-	-	-	-	-	-	-	-
101年度合併總損益		-	-	-	-	-	71,659	-	-	-	71,659	-	-	-	-	-	-	-	-	-	-
101年12月31日餘額		\$ 316,424	\$ 414,233	\$ -	\$ 8,411	\$ -	\$ 106,370	\$ -	\$ 2,458	\$ -	\$ 847,896										

註1：民國99年度之員工紅利\$359已於損益表中扣除。

註2：民國100年度之員工紅利\$349已於損益表中扣除。



董事長：侯尊中

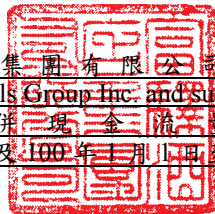


經理人：侯尊中



會計主管：羅莉萍

富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and Subsidiaries)  
合併現金流量表  
民國101年及100年1月1日至12月31日

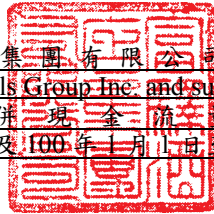


單位：新台幣仟元

	101 年 度	100 年 度
<b>營業活動之現金流量</b>		
合併總損益	\$ 71,659	\$ 27,078
調整項目		
呆帳費用	1,510	342
折舊費用	97,656	48,476
各項攤提	952	770
閒置資產折舊費用	-	5
採權益法認列之投資損失	342	170
處分固定資產損失(利益)	135 (	545 )
非金融資產減損損失(表列什項支出)	1,867	-
應付款項轉列其他收入數	( 5,033 ) (	2,442 )
借款利息攤提數	834	1,257
資產及負債科目之變動		
應收帳款(含關係人)	( 57,961 ) (	25,587 )
其他應收款(含關係人)	( 2,404 ) (	587 )
存貨	( 75 )	20
預付款項	( 80,171 ) (	13,143 )
其他流動資產	( 655 ) (	4,128 )
應付票據	( 679 ) (	1,889 )
應付帳款	1,528 (	244 )
應付所得稅	12,086	4,439
應付費用	17,587 (	3,855 )
其他應付款(含關係人)	1,458	49
預收款項	1,571 (	10 )
營業活動之淨現金流入	<u>62,207</u>	<u>30,176</u>
<b>投資活動之現金流量</b>		
其他金融資產-流動增加	( 78,342 ) (	26,643 )
取得採權益法之長期股權投資	-	( 10,000 )
收購子公司現金支付數	-	( 50,950 )
預付長期投資款增加	( 6,975 )	-
購置固定資產	( 453,175 ) (	327,473 )
出售固定資產價款	355	827
無形資產增加	-	( 874 )
存出保證金增加	( 53,041 ) (	11,720 )
其他資產減少(增加)	37 (	711 )
投資活動之淨現金流出	<u>( 591,141 )</u>	<u>( 427,544 )</u>

(續次頁)

富驛酒店集團有限公司及子公司  
(FX Hotels Group Inc. and subsidiaries)  
合併現金流量表  
民國101年及100年1月1日至12月31日



單位：新台幣仟元

	101 年 度	100 年 度
<u>融資活動之現金流量</u>		
短期借款淨增加	\$ 327,952	\$ 101,058
應付資金融通及代墊款項減少	-	( 20,881 )
長期借款本期舉借數	66,611	115,800
長期借款本期償還數	( 16,800 )	-
存入保證金增加	208	2,093
現金增資	181,204	-
融資活動之淨現金流入	559,175	198,070
匯率影響數	( 2,032 )	7,623
本期現金及約當現金增加(減少)	28,209	( 191,675 )
期初現金及約當現金餘額	42,400	234,075
期末現金及約當現金餘額	\$ 70,609	\$ 42,400
<u>現金流量資訊之補充揭露</u>		
本期支付利息(不含資本化利息，其金額分別為\$0及\$1,572)	\$ 12,336	\$ 2,344
本期支付所得稅	\$ 19,415	\$ 12,942
支付現金購入固定資產：		
固定資產本期增加數	\$ 483,782	\$ 329,988
加：期初應付款	28,625	28,423
減：期末應付款	( 54,199 )	( 28,625 )
應付款轉列其他收入數	( 5,033 )	( 2,313 )
支付現金數	\$ 453,175	\$ 327,473
收購子公司相關資訊如下：		
現金及約當現金	\$ -	\$ 1,099
除現金及約當現金以外之淨資產	-	66,422
取得子公司之淨值	-	67,521
減：子公司之現金餘額	-	( 1,099 )
期初預付長期投資款	-	( 15,472 )
收購子公司之淨現金支付數	\$ -	\$ 50,950

董事長：侯尊中



經理人：侯尊中



會計主管：羅莉萍



## 二、101 年度盈餘分配表

富驛酒店集團有限公司  
101 年度盈餘分配表



單位：新台幣元

期初未分配盈餘	\$ 34,711,066
加：101年度稅後淨利	71,658,659
減：提列法定盈餘公積(10%)	(7,165,866)
截至本年度可分配淨利	<u>\$ 99,203,859</u>
減：分配項目	
股東紅利-發放現金(每股暫定0.5元)	(15,821,220)
股東紅利-發放股票(每股暫定0.5元)	(15,821,220)
期末未分配盈餘	<u><u>\$ 67,561,419</u></u>


附註：

配發員工紅利 776,394元(公司章程規定不低於1%)

配發董監事酬勞 0元(公司章程規定不超過3%)

董事長：

經理人：

會計主管：

### 三、『董事會議事規則』修正條文對照表

富驛酒店集團有限公司  
董事會議事規則  
修正條文對照表

修正條文	現行條文	說明
<p>第四條 指定議事單位、會議通知及資料</p> <p>董事會議事內容由董事會或其授權之單位決定，會議議程之擬訂、開會時之記錄及其他會議相關事項，由董事會秘書單位辦理，並向董事會負責。本公司董事會秘書單位由董事會指定。董事會召集時應以書面或電子傳送函件，載明會議日期及地點，並檢附會議議程及相關資料，於七日前通知各董事出席；但遇有緊急情事時，得隨時召集之，無須前述通知。董事如認為會議資料不充足，得事先向董事會秘書單位請求補足。議事中董事如認為會議資料不充足，得經董事會決議後延期審議之。下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：</p> <ol style="list-style-type: none"> <li>1. 公司之營運計畫。</li> <li>2. 年度財務報告及半年度財務報告。<u>但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。</u></li> <li>3. 訂定或修正內部控制制度。</li> <li>4. 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程序。</li> </ol>	<p>第四條 指定議事單位、會議通知及資料</p> <p>董事會議事內容由董事會或其授權之單位決定，會議議程之擬訂、開會時之記錄及其他會議相關事項，由董事會秘書單位辦理，並向董事會負責。本公司董事會秘書單位由董事會指定。董事會召集時應以書面或電子傳送函件，載明會議日期及地點，並檢附會議議程及相關資料，於七日前通知各董事出席；但遇有緊急情事時，得隨時召集之，無須前述通知。董事如認為會議資料不充足，得事先向董事會秘書單位請求補足。議事中董事如認為會議資料不充足，得經董事會決議後延期審議之。下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：</p> <ol style="list-style-type: none"> <li>1. 公司之營運計畫。</li> <li>2. 年度財務報告及半年度財務報告。</li> <li>3. 訂定或修正內部控制制度。</li> <li>4. 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程序。</li> <li>5. 依據前款辦理資產或衍生性商品交易、資金貸與、背書或提供保證而應取得董事會決議之情形。</li> </ol>	<ol style="list-style-type: none"> <li>1. 按證券交易法第三十六條第一項第二款修正期中財務報告經會計師核閱及應提報董事會，係指提董事會報告，而非提董事會討論；惟考量金融機構半年度財務報告仍應經會計師查核簽證，亦應提董事會討論，爰於第一項第二款後段增訂依法令規定，財務報告無須經會計師查核簽證者，無需提董事會討論。</li> <li>2. 考量公開發行公司對關係人之捐贈或非關係人之重大捐贈，可能影響公司股東權益，應有加強規範之必要，爰於第一項第十款增訂公司對關係人之捐贈或對非關係人之重大捐贈事項應提董事會討論之規定，另考量重大天然災害需即時急難救助者，提董事會討論後再捐贈恐緩不濟急，爰增訂屬該情形之公益性質捐贈，得提下次董事會追認。現行條文第一項第七款移列為第八款。</li> <li>3. 為使「關係人」之定義明確俾利遵循，於第二項增訂關係人之定義。</li> <li>4. 衡酌公司對非關係人之捐贈，非如對關係人之捐贈具潛在利益衝突，爰採重大性原則，以公司規模並參酌本法施行細則第六條第一項關於更正財務報告金額應重編財務</li> </ol>

修正條文	現行條文	說明
<p>5. 依據前款辦理資產或衍生性商品交易、資金貸與、背書或提供保證而應取得董事會決議之情形。</p> <p>6. 募集、發行或私募具有股權性質之有價證券。</p> <p>7. 財務、會計或內部稽核主管之任免。</p> <p>8. 涉及董事或監察人自身利害關係之事項。</p> <p>9. 簽證會計師之委任、解任或報酬。</p> <p>10. <u>對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</u></p> <p>11. 其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。</p>	<p>6. 募集、發行或私募具有股權性質之有價證券。</p> <p>7. 財務、會計或內部稽核主管之任免。</p> <p>8. 涉及董事或監察人自身利害關係之事項。</p> <p>9. 簽證會計師之委任、解任或報酬。</p> <p>10. 其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。</p>	<p>報告之標準、證券發行人財務報告編製準則第十七條關於重大交易金額之標準，及公開發行公司取得或處分資產處理準則第三十條第二項等規定，於第二項明定「重大」捐贈之標準及計算方式。</p> <p>5. 有關一年內累積對同一對象捐贈金額之計算方式，參酌公開發行公司取得或處分資產處理準則第三十條第三項規定，於第三項明定一年內係以本次董事會召開日期為基準往前推算，且已提董事會討論通過之部分，免再計入。</p>
<p><u>前項第十款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</u></p>		
<p><u>前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</u></p>		

#### 四、『股東會議事規則』修正條文對照表

富驛酒店集團有限公司  
股東會議事規則  
修正條文對照表

修正條文	現行條文	說明
<p>第六條 <u>本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</u> <u>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</u> <u>股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</u> 本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p>	<p>第六條 本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱股東)簽到，或由出席股東繳交簽到卡以代簽到。 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。 <u>股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</u> 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p>	<p>1. 鑑於近來部分公司之股東會有股東報到程序混亂情形，致影響股東參與股東會之權益，爰新增第一項文字，以臻明確。 2. 由於股東會報到時間不足、報到處設置地點不明將導致股東無法準時入場參與會議，與鼓勵股東參與股東會、實踐股東行動主義有違，為強化股東會作業，以保障股東權益，爰新增第二項文字。 3. 修正條文第三項因現行條文第一項移列至修正條文第四項，爰文字配合酌予修正。 4. 現行條文第一項，配合移列為修正條文第四項，且配合修正條文第三項文字酌予修正。 5. 現行條文第二項文字配合移列為修正條文第五項。 6. 現行條文第四項，配合移列為修正條文第六項。</p>
<p>第七條 (第一項略) <u>前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。</u> (第三到五項略)</p>	<p>第七條 (第一項略) (第二項到第四項略)</p>	<p>股東會主席係主持股東會之人，其須於股東會現場對議案及其他公司重要事項作必要之說明，並回應股東之詢問，倘對公司狀況所知有限之情形下，似難期待其對股東的提問為清楚具體的回答。爰新增第二項文字。</p>

修正條文	現行條文	說明
<p>第八條 本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。 前項影音資料應至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p>	<p>第八條 公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但經股東依本公司章程及相關法令提起訴訟者，應保存至訴訟終結為止。 本項新增</p>	<ol style="list-style-type: none"> <li>1. 鑑於近來股東會開會發生相關爭議情事，為使股東會開會全貌能完整重現，以助釐清事實，爰將現行條文第一項後段文字，擇一實施錄音錄影之「或」改為「及」。</li> <li>2. 此外，錄音及錄影的時間與方式，應於受理股東報到時起將股東報到、會議進行、投票、計票等過程全程以連續不間斷方式為之。爰新增第一項後段文字，以臻明確。</li> <li>3. 現行條文後段有關保存期限之規定，配合新增第一項文字移列至修正條文第二項，並酌予修正。</li> </ol>
<p>第十三條 (第一至八項略) 股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。</p>	<p>第十三條 (第一至八項略) 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。</p>	<p>鑑於股東會開票之計票、監票、宣讀表決內容宜公開、公正，為使股東能充分、即時掌握議案表決結果及統計權數，爰修正現行條文第八項文字，以資明確。</p>
<p>第十四條 股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。 (第二項略)</p>	<p>第十四條 股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果。 (第二項略)</p>	<p>為使股東能充分、即時掌握選舉董事、監察人之表決結果，及瞭解當選名單與當選權數，爰修正現行條文第一項文字，以資明確。</p>
<p>第十九條 本規則制定於二零零九年六月三十日。 第一次修訂於二零零九年十二月二十一日股東會通過。 第二次修訂於二零一二年六月二十九日股東會通過。 第三次修訂於二零一三年六月二十四日股東會通過。</p>	<p>第十九條 本規則制定於二零零九年六月三十日。 第一次修訂於二零零九年十二月二十一日股東會通過。 第二次修訂於二零一二年六月二十九日股東會通過。</p>	<p>增列修訂日期。</p>



## 五、『資金貸與他人作業程序』修正條文對照表

### 富驛酒店集團有限公司 資金貸與他人作業程序 修正條文對照表

修正條文	現行條文	說明
<p>第三條 資金貸與他人對象之評估標準 (第一至三項略) 所稱子公司及母公司，應依<u>證券發行人財務報告編製準則</u>之規定認定之。</p>	<p>第三條 資金貸與他人對象之評估標準 (第一至三項略) 所稱子公司及母公司，應依<u>中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號</u>之規定認定之。</p>	<ol style="list-style-type: none"> <li>1. 按我國公開發行公司適用國際財務報導準則係以分階段方式逐步導入，證券發行人財務報告採國際財務報導準則編製者，母公司及子公司之認定，應依國際財務報導準則第二十七號及第二十八號認定之；而財務報告未依國際財務報導準則編製者，有關母公司及子公司之認定，仍應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。</li> <li>2. 在國際財務報導準則與現行國內財務會計準則公報同時併用之過渡期間，於第一項規範公開發行公司應就所施行適用之證券發行人財務報告編製準則之規定認定子公司及母公司。</li> <li>3. 由於未來公開發行公司採用國際財務報導準則編製財務報告係以合併財務報表為公告申報主體報表，考量資金貸與及背書保證風險主係由母公司承擔，爰增訂第二項規定，明定本準則所稱之淨值，財務報告以國際財務報導準則編製者，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主權益項目，以資明確。</li> </ol>

修正條文	現行條文	說明
<p>第四條 資金貸與限制 (第一至二項略) 所謂短期係指一年。 本公司直接及間接持股百分之百之國外子孫公司間或國外兄弟公司間(受同一母公司百分之百持股控制之二子公司間)，從事資金貸與，<u>資金貸與總額及個別對象之貸與金額以不超過該公司淨值三倍為限，且董事會通過之額度不得超過一年期間使用，但可分次撥貸或循環動用。但本公司資金貸與直接及間接持股百分之百之國外子公司資金貸與總額及個別對象之貸與限額不得超過本公司淨值之百分之四十，且董事會通過之額度不得超過一年期間使用，但可分次撥貸或循環動用。</u> 所稱「淨值」，<u>係指最近期資產負債表歸屬於母公司業主之權益。</u></p>	<p>第四條 資金貸與限制 (第一至二項略) 所謂短期係指一年。 本公司及子公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，<u>不受一、二及期限一年之限制。</u> 所稱「淨值」，<u>以最近期之財務報表所載為準。</u></p>	<ol style="list-style-type: none"> <li>1. 依中華民國一百零一年七月六日金融監督管理委員會金管證審字第1010029874號令規定載明直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，資金貸與之限額及期限及明訂淨值之計算。</li> <li>2. 依據「公開發行公司資金貸與及背書保證處理準則」第九條第一項第三款規定訂定資金貸與個別對象之限額之文字性修改。</li> <li>3. 本公司直接及間接持股百分之百之國外子孫公司間或國外兄弟公司間(受同一母公司百分之百持股控制之二子公司間)，從事資金貸與，董事會額度期限修訂為一年。</li> </ol>
<p>第五條、資金貸與條件</p> <p>一、資金貸與期限：<u>資金貸與期限自放款日起，以不超過一年為原則；但本公司直接及間接持股百分之百之國外子孫公司間或國外兄弟公司間(受同一母公司百分之百持股控制之二子公司間)，其融通期間不受一年或一營業週期之限制，但不得超過三年。</u></p> <p>二、計息方式：<u>本公司及子公司直接及間接持有表決權股份百分之百者之間，將不予計息，餘則參酌市場利率或資金取得成本機動調整。</u></p> <p>三、擔保品：<u>必要時本公司得要求申貸公司提供擔保品或保證人。</u></p>	<p>第五條、資金貸與條件</p> <p>一、資金貸與期限：<u>資金貸與期限自放款日起，以不超過一年為原則。</u></p> <p>二、計息方式：<u>本公司及子公司及間接持有表決權股份百者之間，將不予計息，餘市場利率或資金取得成本整。</u></p> <p>三、擔保品：<u>必要時本公司得要求申貸公司提供擔保品或保證人。</u></p>	<p>依據「公開發行公司資金貸與及背書保證處理準則」第3條第4項規定直接及間接持有表決權股份均為百分之百之國外子公司間融通期間文字性修改。</p>

修正條文	現行條文	說明
<p>第九條 公告申報程序 (第一項略)</p> <p>二、 辦理公告申報之時限與程序：</p> <p>(一) 本公司之資金貸與，具有本條第一項各款應公告申報之標準者，應於事實發生日之<u>即日起算二日內</u>辦理公告申報。</p> <p>(二) 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>(第三項略)</p> <p>四、 本公司之子公司若擬將資金貸與他人者，應依本作業程序辦理；惟淨值係指<u>最近期資產負債表歸屬於母公司業主之權益</u>。</p> <p><u>所謂事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</u></p>	<p>第九條 公告申報程序 (第一項略)</p> <p>二、 辦理公告申報之時限與程序：</p> <p>(一) 本公司之資金貸與，具有本條第一項各款應公告申報之標準者，應於事實發生之日起二日內辦理公告申報。</p> <p>(二) 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>(第三項略)</p> <p>四、 本公司之子公司若擬將資金貸與他人者，應依本作業程序辦理；惟淨值係以<u>本公司最近期之財務報表所載為準</u>。</p>	<p>1. 參考公開發行公司取得或處分資產處理準則第三十條規定，爰修正文字。</p> <p>2. 依中華民國一百零一年七月六日金融監督管理委員會金管證審字第1010029874號令明訂淨值之計算及新增事實發生日。</p>
<p>第十二條 對子公司資金貸與他人之控管程序 (第一至二項略)</p> <p>三、 子公司應於每月10日(不含)以前編製上月份資金貸與他人明細，並呈閱本公司，惟如達本辦法第九條第一項第一款所訂之金額標準時，則應立即通知本公司，俾便辦理公告申報。</p> <p>(第四至五項略)</p>	<p>第十二條 對子公司資金貸與他人之控管程序 (第一至二項略)</p> <p>三、 子公司應於每月10日(不含)以前編製上月份「<u>資金貸與他人明細表</u>」，並呈閱本公司，惟如達本辦法第九條第一項第一款所訂之金額標準時，則應立即通知本公司，俾便辦理公告申報。</p> <p>(第四至五項略)</p>	<p>文字性修改。</p>
<p>第十五條、附則</p> <p>本作業程序制定於西元二零零九年十二月廿一日董事會通過。</p> <p>第一次修正於西元二零一零年六月二十四日股東會通過。</p> <p>第二次修正於西元二零一一年六月二十七日股東會通過。</p> <p>第三次修正於西元二零一二年六月二十九日股東會通過。</p>	<p>第十五條、附則</p> <p>本作業程序制定於西元二零零九年十二月廿一日董事會通過。</p> <p>第一次修正於西元二零一零年六月二十四日股東會通過。</p> <p>第二次修正於西元二零一一年六月二十七日股東會通過。</p> <p>第三次修正於西元二零一二年六月二十九日股東會通過。</p>	<p>增列修訂日期。</p>

修正條文	現行條文	說明
<u>第四次修正於西元二零一二年九月七日董事會通過。</u> <u>第五次修正於西元二零一三年三月十五日董事會通過。</u> <u>第六次修正於西元二零一三年五月十五日董事會通過。</u> <u>第六次修正於西元二零一三年六月二十四日股東會通過。</u>		

## 六、『背書保證作業程序』修正條文對照表

### 富驛酒店集團有限公司 背書保證作業程序 修正對照表

修正條文	現行條文	說明
<p>第四條 背書保證對象 (第一項略)</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限制。</p> <p>本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受前項規定之限制，得為背書保證。</p> <p>前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>	<p>第四條 背書保證對象 (第一項略)</p> <p>本公司直接及間接持有表決權股份百分之九十之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限制。</p> <p>本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前項規定之限制，得為背書保證。</p> <p>前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>	<ol style="list-style-type: none"> <li>1. 文字性修改</li> <li>2. 新增內政部於九十九年八月十六日公告依消費者保護法第十七條規定，將履約保證機制納入預售屋買賣定型化契約應記載事項，並於一百年五月一日生效。</li> </ol>
<p>第五條 本程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。</p>	<p>第五條 本程序所稱子公司及母公司，應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。</p>	<ol style="list-style-type: none"> <li>1. 按我國公開發行公司適用國際財務報導準則係以分階段方式逐步導入，證券發行人財務報告採國際財務報導準則編製者，母公司及子公司之認定，應依國際財務報導準則第二十七號及第二十八號認定之；而財務報告未依國際財務報導準則編製者，有關母公司及子公司之認定，仍應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。</li> </ol>

修正條文	現行條文	說明
		<p>2. 在國際財務報導準則與現行國內財務會計準則公報同時併用之過渡期間，於第一項規範公開發行公司應就所施行適用之證券發行人財務報告編製準則之規定認定子公司及母公司。</p> <p>3. 由於未來公開發行公司採用國際財務報導準則編製財務報告係以合併財務報表為公告申報主體報表，考量資金貸與及背書保證風險主係由母公司承擔，爰增訂第二項規定，明定本準則所稱之淨值，財務報告以國際財務報導準則編製者，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主權益項目，以資明確。</p>
<p>第六條 背書保證額度及評估標準 本公司及子公司對外背書保證之總額及對單一企業背書保證之限額如下： 一、對外背書保證之總額以不超過本公司淨值之 <u>1.5</u> 倍為限。 二、對單一企業背書保證之金額： (一) 其因業務往來關係從事背書保證者，其個別背書保證金額不得超過公司或行號與本公司最近年度或當年度截至背書保證時業務往來金額為限，且不得超過本公司淨值之百分之二十。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p>	<p>第六條 背書保證額度及評估標準 本公司及子公司對外背書保證之總額及對單一企業背書保證之限額如下： 一、對外背書保證之總額以不超過本公司淨值為限。 二、對單一企業背書保證之金額： (一) 其因業務往來關係從事背書保證者，其個別背書保證金額不得超過公司或行號與本公司最近年度或當年度截至背書保證時業務往來金額為限，且不得超過本公司淨值之百分之二十。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p>	<p>1. 依中華民國一百零一年七月六日金融監督管理委員會金管證審字第 1010029874 號令新增預售屋銷售合約之履約保證限額及明確淨值定義。</p> <p>2. 修改本公司直接及間接持有表決權股份百分之百之公司間背書保證額度。</p>

修正條文	現行條文	說明
<p>(二)本公司對直接及間接持有表決權股份百分之百之子公司及本公司直接及間接持有表決權股份百分之百之子公司間(受同一母公司百分之百持股控制之二子公司間)背書保證,其背書保證總額及對單一企業背書保證限額均不得超過本公司淨值之1.5倍。</p> <p>(三)對於承攬工程需要之同業間或共同起造人間依合約規定互保,或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者,不得超過本公司淨值百分之四十。</p> <p>(四)同業間依消費者保護法規範從事預售屋銷售合約之履約保證者,不得超過本公司淨值百分之四十。</p> <p>所稱「淨值」,係指最近期資產負債表歸屬於母公司業主之權益。</p>	<p>(二)本公司直接及間接持有表決權股份百分之百之公司間背書保證,以不超過本公司最近期財務報表淨值為限。</p> <p>(三)對於承攬工程需要之同業間或共同起造人間依合約規定互保,或因共同投資關係由各全體出資股東依其持股比率對被投資公司背書保證者,不得超過本公司淨值百分之四十。</p> <p>所稱「淨值」,以最近期之財務報表所載為準。</p>	
<p>第七條 決策及授權層級</p> <p>一、本公司為他人背書或提供保證前,併同第八條第三項之評估結果提董事會決議通過後辦理。但為配合時效需要,得於第六條背書保證額度內授權董事長決行,事後報請最近一次董事會追認之。</p> <p>(第二至三項略)</p>	<p>第七條 決策及授權層級</p> <p>一、本公司為他人背書或提供保證前,併同第八條第三項之評估結果提董事會決議通過後辦理。但為配合時效需要,得由董事長在最近期財務報表淨值之百分之四十限額內先行決定,事後報請最近一次董事會追認之。</p> <p>(第二至三項略)</p>	<p>配合現行作業調整授權董事長決行額度。</p>
<p>第八條 背書保證辦理程序: (第一至五項略)</p> <p>六、本公司及子公司背書保證總額達本公司淨值百分之五十以上者,應於股東會說明其必要性及合理性。</p> <p>(第七至八項略)</p>	<p>第八條 背書保證辦理程序: (第一至五項略)</p> <p>六、背書保證總額達本公司淨值百分之五十以上者,應於股東會說明其必要性及合理性。</p> <p>(第七至八項略)</p>	<p>依據「公開發行公司資金貸與及背書保證處理準則」第十二條第一項第三款規定訂背書保證限額之文字性修改。。</p>

修正條文	現行條文	說明
<p>第十條 公告申報程序 (第一項略)</p> <p>二、本公司及子公司背書保證達下列標準之一者，應於事實發生日之<u>即日起算</u>二日內公告申報：</p> <p>(一)本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上者。</p> <p>(二)本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上者。</p> <p>(三)本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上者。</p> <p>(四)本公司或子公司新增背書保證金額達新台幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>(第三項略)</p> <p><u>所謂事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</u></p>	<p>第十條 公告申報程序 (第一項略)</p> <p>二、本公司及子公司背書保證達下列標準之一者，應於事實發生之日起二日內公告申報：</p> <p>(一)本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上者。</p> <p>(二)本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上者。</p> <p>(三)本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上者。</p> <p>(四)本公司或子公司新增背書保證金額達新台幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>(第三項略)</p>	<p>1. 參考公開發行公司取得或處分資產處理準則第三十條規定，爰修正文字。</p> <p>2. 依中華民國一百零一年七月六日金融監督管理委員會金管證審字第1010029874號令新增事實發生日。</p>
<p>第十二條 其他事項 (第一項略)</p> <p>二、本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p> <p>(第三項略)</p>	<p>第十二條 其他事項 (第一項略)</p> <p>二、本公司應依<u>中華民國財務會計準則公報第九號之規定</u>，評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p> <p>(第三項略)</p>	<p>行政院金融監督管理委員會自一百零一年七月一日起改制為金融監督管理委員會，爰酌作文字修正。</p>



修正條文	現行條文	說明
<p>第十四條 附則 本作業程序制定於西元二零零九年十二月廿一日董事會通過。</p> <p>第一次修正於西元二零一零年六月二十四日股東會通過。</p> <p>第二次修正於西元二零一一年六月二十七日股東會通過。</p> <p><u>第三次修正於西元二零一二年九月七日董事會通過。</u></p> <p><u>第四次修正於西元二零一三年三月十五日董事會通過。</u></p> <p><u>第四次修正於西元二零一三年六月二十四日股東會通過。</u></p>	<p>第十四條 附則 本作業程序制定於西元二零零九年十二月廿一日董事會通過。</p> <p>第一次修正於西元二零一零年六月二十四日股東會通過。</p> <p>第二次修正於西元二零一一年六月二十七日股東會通過。</p>	<p>增列修訂日期。</p>

## 七、本公司及子公司背書保證情形

(註一) 編號	背書保證者 公司名稱	(註二) 被背書保證對象		對單一企業 背書保證限額	本期最高 背書保證 餘額	期末背書 保證餘額	以財產擔保 之背書保證 金額	累計背書保證金額 佔最近期財務報表 淨值之比率	背書保證 最高限額	備註
		公司名稱	關係							
0	本公司	台灣富驛	2	\$ 1,271,843	\$ 285,626	\$ 285,626	\$ -	34	\$ 1,271,843	註三、五
0	本公司	富驛 HK	2	1,271,843	46,468	46,464	-	-	1,271,843	註三
1	台灣富驛	本公司	4	507,046	145,275	145,200	-	17	507,046	註四、六
1	台灣富驛	中聯時代	4	507,046	58,080	58,080	51,272	7	507,046	註四、七
2	富驛時尚	本公司	4	1,530,537	8,874	-	-	-	1,530,537	註四
3	中聯時代	本公司	4	517,409	20,706	-	-	-	517,409	註四
3	中聯時代	富驛時尚	4	517,409	47,146	46,611	-	5	517,409	註四、八

註一：本公司及子公司背書保證資訊應分列兩表並於編號欄註明

編號之填寫方法如下：

1. 本公司填 0。
2. 子公司依公司別由阿拉伯數字 1 開始依序編號。

註三：本公司直接及間接持有表決權股份百分之百分之公司間背書保證，以不超過本公司最近期財務報表淨值之 1.5 倍為限。對外背書保證之總額以不超過本公司淨值之 1.5 倍為限。

註四：背書保證對象皆為本公司或本公司直接或間接持有表決權股份達 100% 之子公司者，以不超過保證公司淨值 3 倍為限。

註二：背書保證對象與本公司之關係有下列六種：

1. 有業務關係之公司。
2. 直接持有普通股股權超過 50% 之子公司。
3. 母公司與子公司持有普通股股權合併計算超過 50% 之被投資公司。
4. 對公司直接或經由子公司間接持有普通股股權超過 50% 之母公司。
5. 基於承攬工程需要之同業間依合約規定互保之公司。
6. 因共同投資關係由各出資股東依其持股比例對其背書保證之公司。

註五：期末實際動支金額為 \$246,226。

註六：期末實際動支金額為 \$136,575。

註七：期末實際動支金額為 \$51,272。

註八：期末實際動支金額為 \$46,611。

參、附 錄

一、『公司章程』

**THE COMPANIES LAW (AS AMENDED)**

**Company Limited by Shares**

**AMENDED AND RESTATED  
MEMORANDUM OF ASSOCIATION**

**OF**

**FX HOTELS GROUP INC.**

**富驿酒店集团有限公司**

1. The name of the Company is FX HOTELS GROUP INC. 富驿酒店集团有限公司.
2. The Registered Office of the Company shall be at the offices of Offshore Incorporations (Cayman) Limited, Scotia Centre, P.O.Box 268, George Town, Grand Cayman KY1-1104, Cayman Islands or at such other place as the Board of Directors may from time to time decide.
3. The objects for which the Company is established are unrestricted and shall include, but without limitation, the following:
  - (i) (a) To carry on the business of an investment company and to act as promoters and entrepreneurs and to carry on business as financiers, capitalists, concessionaires, merchants, brokers, traders, dealers, agents, importers, and exporters and to undertake and carry on and execute all kinds of investment, financial, commercial, mercantile, trading and other operations.
  - (b) To carry on whether as principals, agents or otherwise howsoever the business of realtors, developers, consultants, estate agents or managers, builders, contractors, engineers, manufacturers, dealers in or vendors of all types of property including services.
  - (ii) To exercise and enforce all rights and powers conferred by or incidental to the ownership of any shares, stock, obligations or other securities including without prejudice to the generality of the foregoing all such powers of veto or control as may be conferred by virtue of the holding by the Company of some special proportion of the issued or nominal amount thereof, to provide managerial and other executive, supervisory and consultant services for or in relation to any company in which the Company is interested upon such terms as may be thought fit.
  - (iii) To purchase or otherwise acquire, to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with real and personal property and rights of all kinds and, in particular, mortgage, debentures, produce, concessions, options, contracts, patents, annuities, licenses, stocks, shares, bonds, policies, book debts, business concerns, undertakings, claims, privileges and choses in action of all kinds.

- (iv) To subscribe for, conditionally or unconditionally, to underwrite, issue on commission or otherwise, take, hold, deal in and convert stocks, shares, and securities of all kinds and to enter into partnership or into any arrangement for sharing profits, reciprocal concessions or cooperation with any person or company and to promote and aid in promoting, to constitute, form or organise any company, syndicate or partnership of any kind, for the purpose of acquiring and undertaking any property and liabilities of the Company or of advancing, directly or indirectly, the objects of the Company or for any other purpose which the Company may think expedient.
- (v) To stand surety for or to guarantee, support or secure the performance of all or any of the obligations of any person, firm or company whether or not related or affiliated to the Company in any manner and whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, both present and future, including its uncalled capital or by any such method and whether or not the Company shall receive valuable consideration thereof.
- (vi) To engage in or carry on any other lawful trade, business or enterprise which may at any time appear to the Board of Directors of the Company capable of being conveniently carried on in conjunction with any of the aforementioned businesses or activities or which may appear to the Board of Directors or the Company likely to be profitable to the Company.

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

4. Except as prohibited or limited by the Companies Law (as amended), the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse discount, execute and issue promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company including uncalled capital or without security; to invest monies of the Company in such manner as the Board of Directors determine; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to

pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers, employees, past or present and their families; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Board of Directors, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a licence is required under the laws of the Cayman Islands when so licensed under the terms of such laws.

5. The liability of each Member is limited to the amount from time to time unpaid on such Member's Shares.
6. The share capital of the Company is NT\$600,000,000.00 (Six Hundred Million New Taiwan Dollars) divided into 60,000,000 common shares of a nominal or par value of NT\$10.00 (Ten New Taiwan Dollars) each with power for the Company insofar as is permitted by law, to redeem or purchase any of its Shares and to increase or reduce the said capital subject to the provisions of the Companies Law (as amended) and the Articles of Association and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of Shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of Association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates.
7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Law (as amended) and, subject to the provisions of the Companies Law (as amended) and the Articles of Association, it shall have the power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

We, the undersigned, are desirous of being formed into a Company pursuant to this Memorandum of Association and the Companies Law (as amended), and we hereby agree to take the numbers of shares set opposite our name below.

**THE COMPANIES LAW (AS AMENDED)**

**SECOND AMENDED AND RESTATED  
ARTICLES OF ASSOCIATION**

**OF**

**FX HOTELS GROUP INC.**

**富驿酒店集团有限公司**

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

“Articles”	means the Articles as originally framed or as from time to time altered by Special Resolution;
“Applicable Public Company Rules”	means the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by any of the ROC Securities Exchanges, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
“Board”	means the board of directors appointed or elected pursuant to these Articles or, as the case may be, the directors assembled as a board or as a board or as a committee thereof;
“Book-Entry Form”	means a method whereby the delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Form shall be recorded in the entry sub-account under the Company’s account with the securities central depository in Taiwan;
“Class” or “Classes”	means any Class or Classes of Shares as may from time to time be issued by the Company;
“Consolidated Company”	means the new company that results from the consolidation of two or more Constituent Companies;
“Consolidation”	means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Statute;
“Company”	means the above named company;
“Constituent Company”	means an existing company that is participating in a Merger or a Consolidation with one of more other existing companies within the meaning of the Statute;

“Directors”	means the directors for the time being of the Company;
“dividend”	includes bonus;
“FSC”	means the Financial Supervisory Commission of the ROC;
“Independent Directors”	means the Directors who are elected as "Independent Directors" for the purpose of Applicable Public Company Rules;
“Market Observation Post System”	means the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via <a href="http://newmops.tse.com.tw/">http://newmops.tse.com.tw/</a> ;
“Member” or “Shareholder”	means a person who is registered as the holder of Shares in the Register of Members and includes each subscriber to the Memorandum of Association pending entry in the Register of such subscriber;
“Memorandum”	means the memorandum of association of the Company as amended or substituted from time to time;
“Merger”	means the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Statute;
“month”	means a calendar month;
“notice”	means written notice as further provided in these Articles unless otherwise specifically stated;
“Officer”	means any person appointed by the Board to hold an office in the Company;
“Ordinary Resolution”	means a resolution: (a) passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled; or (b) approved in writing by all of the Shareholders entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Shareholders and the effective date of the resolution so adopted shall be the date on which the instrument, or the last of such instruments, if more than one, is executed;
“Register of Members”	means the register of Members required to be kept pursuant to the Statute;
“Registered Office”	means the registered office as required by the Statute;
“Remuneration Committee”	means the remuneration committee of the Board, established pursuant to these Articles;
“ROC” or “Taiwan”	means Taiwan, the Republic of China;
“ROC Securities Exchanges”	means GreTai Securities Market (including the Emerging Stock Market) and the Taiwan Stock Exchange of the ROC;
“Seal”	means the common seal of the Company and includes every duplicate seal;

“Secretary”	includes an Assistant Secretary and any person appointed to perform the duties of Secretary of the Company;
“Share”	means a share in the capital of the Company. All references to “Shares” herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression “Share” shall include a fraction of a Share;
“Solicitor”	means any Member, a trust enterprise or a securities agent mandated by Member(s), who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting, pursuant to the Applicable Public Company Rules;
“Special Resolution”	has the same meaning as in the Statute and includes a resolution approved in writing as described therein;
“Special Resolution for Mergers or Consolidations”	means a resolution of the Company passed in accordance with section 233 (6) of the Statute for the purpose of approving and/or authorizing a plan of merger or consolidation, and being a resolution passed as a Special Resolution;
“Spin-off”	refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;
“Statute”	means the Companies Law of the Cayman Islands (as amended) and every statutory modification or re-enactment thereof for the time being in force;
“Subsidiary”	means, with respect to any company, (1) the entity, one half or more of whose total number of the issued voting shares or the total amount of the capital stock are directly or indirectly held by such company; (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (3) the entity, one half or more of whose executive shareholders or board directors are concurrently acting as the executive shareholders or board directors of such company; and (4) the entity, one half or more of whose total number of issued voting shares or the total amount of the capital stock are held by the same shareholder(s) of such company;
“Supermajority Resolution”	means a resolution adopted by a majority vote cast by the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at a general meeting attended by Members who represent two-thirds or more of the total issued shares of the Company or, if the total number of shares represented by the Members present at the general meeting is less



	than two-thirds of the total outstanding shares of the Company, but more than one half of the total issued shares of the Company, means instead, a resolution adopted at such general meeting by two-thirds or more of the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at such general meeting;
“Supervisor”	means a supervisor of the Company, elected pursuant to these Articles;
“Surviving Company”	means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Statute;
“Taiwan Clearing House”	means the Taiwan Clearing House established by the Taiwan Payments Clearing System Development Foundation to process check clearing and settlement services; and
“written” and “in writing”	include all modes of representing or reproducing words in visible form.

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

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

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

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

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

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

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

2. The business of the Company may be commenced as soon after incorporation as the Board of Directors shall see fit, notwithstanding that part only of the Shares may have been allotted.
3. The Board of Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registration.

### **CERTIFICATES FOR SHARES**

4. Certificates representing Shares of the Company shall be in such form as shall be determined by the Board of Directors. Such certificates may be under Seal. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. The name and address of the person to whom the Shares represented thereby are issued, with the number of Shares and date of issue, shall be entered in the register of Members of the Company. All certificates surrendered to the Company for

transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of Shares shall have been surrendered and cancelled. The Board of Directors may authorise certificates to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process. In addition, the Board of Directors may also issue shares in Book-Entry Form without any tangible certificate of shares in accordance with these Articles.

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

## **ISSUE OF SHARES**

6. (a) Subject to the provisions, if any, in that behalf in the Memorandum and to any resolution of Members of the Company in general meeting and without prejudice to any special rights previously conferred on the holders of existing Shares, the Board of Directors may allot, issue, grant options over or otherwise dispose of Shares of the Company (including fractions of a Share) with or without preferred, deferred or other special rights or restrictions, whether in regard to dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, provided that no Share shall be issued at a discount except in accordance with the Statute, and PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in these Articles, the Company shall be precluded from issuing bearer Shares, warrants, coupons or certificates. The Shares issued by the Company may be in physical form or in Book-Entry Form. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.  
  
(b) Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may allot and issue new Shares being subject to such restrictions as the Board may from time to time determine, to the employees of the Company and/or its Subsidiaries as approved by the Members by way of a Supermajority Resolution, and the number of the Shares to be issued, the issuance price, and the terms and conditions of such issuance shall comply with the Applicable Public Company Rules.
7. Where the Company increases its issued Share capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the FSC or other Taiwan authorities, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail. The Company may also reserve certain percentage of the total amount of such newly issued Shares for subscription by its employees.
8. (a) Unless otherwise resolved by the Members in a general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new Shares for cash consideration, the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion in the immediately preceding Article) issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata

portion of such remaining newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase such newly-issued Shares. In the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may consolidate such Shares into a public offering tranche or offer any unsubscribed new Shares to a specific person or persons in accordance with the Applicable Public Company Rules.

- (b) The pre-emptive right of the Members under Article 8 (a) shall not apply if new Shares are issued in connection with:
- (i) a Merger or Consolidation with another company, or pursuant to any Spin-off or reorganization of the Company;
  - (ii) fulfilling the Company's obligations under warrants and/or options issued by the Company, including those issued in accordance with the employee incentive programs under Article 10 (a);
  - (iii) fulfilling the Company's obligations under convertible bonds or corporate bonds issued by the Company which are convertible into Shares or which entitle its holders to acquire Shares;
  - (iv) Shares issued pursuant to a statutory private placement in accordance with Applicable Public Company Rules; and
  - (v) new fully-paid Shares issued to the Members as bonus shares issued pursuant to Article 105, and/or as effecting any capitalisation of any other amount pursuant to Article 106.

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

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

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

## **TRANSFER OF SHARES**

12. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificates (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register of Members in respect of the relevant Shares.
13. The registration of transfers may be suspended when the Register of Members is closed in accordance with Article 23.
14. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transfer of Shares of the Company may be effected through the book-entry system of the Taiwan Depository & Clearing Corporation.

## **REDEMPTION, PURCHASE, SURRENDER AND TREASURY SHARES**

15.
  - (a) Subject to the provisions of the Statute and the Memorandum, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the Shares, may by Special Resolution determine.
  - (b) Subject to the provisions of the Statute and the Memorandum, the Company may purchase its own Shares (including fractions of a Share), including any redeemable Shares, provided that the manner and terms of purchase have first been authorised by the Company in general meeting by an Ordinary Resolution and may make payment therefor in any manner authorised by the Statute, including out of capital. Notwithstanding the foregoing and subject to the provisions of the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may purchase its Shares listed and traded on such ROC Securities Exchange in accordance with the Applicable Public Company Rules if such purchase is authorised by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board except that the quorum necessary for a Board meeting considering such on-market repurchases shall be more than two-thirds of the total number of Directors, and the Board shall report the execution of such repurchase to the Members at the next general meeting.
  - (c) No Share may be redeemed or purchased unless it is fully paid-up.
  - (d) The Company may accept the surrender for no consideration of any fully paid Share (including a redeemable Share) unless, as a result of the surrender, there would no longer be any issued Shares of the Company other than shares held as treasury shares.
  - (e) The Company is authorised to hold treasury Shares in accordance with the Statute.
  - (f) The Board may designate as treasury shares any of the Shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Statute.
  - (g) Shares held by the Company as treasury shares shall continue to be classified as treasury shares until such Shares are either cancelled or transferred in accordance with the Statute or these Articles.

- 15A. (a) So long as the Shares are listed on any ROC Securities Exchange, the Company's transfer of any treasury share designated in accordance with Article 15 (e) to any employee of the Company and/or its Subsidiaries for less than the average actual purchase or redemption price, shall be authorised by the Members at the most recent general meeting by ways of a Special Resolution. A summary of the following matters relating to the Company's transfer of Shares designated as treasury shares to employees of the Company and/or its Subsidiaries must be specified in the notice of the general meeting where such authorisation is sought:
- (i) the proposed transfer price, the discount rate, the bases of calculations and the reasonableness thereof;
  - (ii) the number of treasury shares to be transferred, and the purpose and the reasonableness of the proposed transfer;
  - (iii) qualifications of the employees, and the number of treasury shares they may purchase; and
  - (iv) impacts on shareholders' equity, such as additional expenses incurred, reduction of the Company's earnings per share, and the financial burdens on the Company resulting from transferring treasury shares to employees at less than the average actual purchase or redemption price.
- (b) So long as the Shares are listed on any ROC Securities Exchange, the aggregate number of treasury shares transferred to employees in accordance with this Article 15A (a) may not exceed five (5) per cent of the total issued shares of the Company, and the aggregate number of shares to any single employee may not exceed 0.5 per cent of the total issued shares of the Company, subject to the Applicable Public Company Rules (including *Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies* promulgated by FSC).
- (c) So long as the Shares are listed on any ROC Securities Exchange, when the Company transfers its treasury shares designated in accordance with Article 15 (e) or Article 15 (f) to any employee of the Company and/or its Subsidiaries, the Company may impose such restrictions on the transfer that such employee shall not subsequently transfer his/her Shares so obtained from the Company for a period of no more than two (2) years.

### **VARIATION OF RIGHTS OF SHARES**

16. If at any time the Share capital of the Company is divided into different Classes of Shares, the rights attached to any Class (unless otherwise provided by the terms of issue of the Shares of that Class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of that Class. The provisions of these Articles relating to general meetings shall apply to every such general meeting of the holders of one Class of Shares.
17. The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be varied by the creation, allotment or issue of further Shares ranking *pari passu* therewith or subsequent to them, the redemption or purchase of Shares of any Class by the Company.

## TRANSMISSION OF SHARES

18. In case of the death of a Member, his/her shares shall be handled in accordance with applicable inheritance laws, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any Shares which had been held by him solely or jointly with other persons.
19. (a) Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Board of Directors and subject as hereinafter provided, elect either to be registered himself as holder of the Share or to make such transfer of the Share to such other person nominated by him as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Board of Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by that Member before his death or bankruptcy as the case may be.  
  
(b) If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send the Company a notice in writing signed by him stating that he so elects.
20. A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Member in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Board of Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share and if the notice is not complied with within ninety days the Board of Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.
21. Notwithstanding the above, in the event that the Company's Shares are listed on any of the ROC Securities Exchanges, the transmission of Shares of the Company may be effected through the book-entry system of the Taiwan Depository & Clearing Corporation and pursuant to the Applicable Public Company Rules.

## ALTERATION OF CAPITAL & CHANGE OF LOCATION OF REGISTERED OFFICE

22. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum and may, without restricting the generality of the foregoing:
  - (i) increase the share capital by such sum to be divided into shares of such amount or without nominal or par value as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine.
  - (ii) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
  - (iii) by subdivision of its existing shares or any of them divide the whole or any part of its share capital into shares of smaller amount than is fixed by the Memorandum;

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

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

- (b) Subject to the provisions of the Statute, the Company may by resolution of the Board of Directors change the location of its registered office.
- (c) The Company may from time to time, by Special Resolution and subject to compliance with the provisions of the Statute, reduce its share capital or capital redemption reserve in any manner permitted by law.

#### **CLOSING REGISTER OF MEMBER OR FIXING RECORD DATE**

- 23. For purpose of determining Members entitled to notice of or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any dividend, or in order to make a determination of Members for any other proper purpose, the Board of Directors of the Company shall provide that the Register of Members shall be closed for transfers for a certain period in accordance with Applicable Public Company Rules.
- 24. In accordance with Applicable Public Company Rules, and in lieu of or apart from closing the register of Members, the Board of Directors may fix in advance a date as the record date for any such determination of Members entitled to notice of or to vote at a meeting of the Members and for the purpose of determining the Members entitled to receive payment of any dividend the Board of Directors may, prior to the date of declaration of such dividend, fix a subsequent date as the record date for such determination.

#### **GENERAL MEETING**

- 25. An annual general meeting shall be held within six months following the end of each fiscal year and shall specify the meeting as such in the notices calling it. Unless otherwise provided in these Articles, any general meeting shall be convened by the Board of Directors.
- 26. The general meetings shall be held at such time and place as the Board of Directors shall determine provided that unless otherwise provided by the Statute, the general meetings shall be held in Taiwan. If the Board resolves to hold a general meeting outside Taiwan, the Company shall apply for the approval of the applicable ROC Securities Exchange thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting, including without limitation, the handling of the voting of proxies submitted by Members.
- 27. General meetings other than annual general meetings shall be called extraordinary general meetings. The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary.

28. The Board shall, on a Members requisition, forthwith proceed to convene an extraordinary general meeting of the Company. For the purpose of this Article, a "Members requisition" is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the issued Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.
29. The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.
30. If the Board of Directors does not within 15 days from the date of deposit of the requisition dispatch the notice of holding an extraordinary general meeting to convene a general meeting, the requisitionists may themselves convene a general meeting. A general meeting convened as aforesaid by requisitionists shall be convened in the same manner as nearly as possible as that in which general meetings are to be convened by the Board of Directors.
31. (a) Subject to the Statute and without prejudice to other provisions of these Articles as regards the matters to be dealt with by Special Resolution, the Company may from time to time by Special Resolution:
- (i) change its name;
  - (ii) alter or add to these Articles;
  - (iii) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; or
- (b) The Company may, by a Special Resolution for Mergers or Consolidation, effect a Merger or a Consolidation of the Company in accordance with the Statute.
32. Subject to the Statute and these Articles, the Company may from time to time by Supermajority Resolution:
- (a) effect any capitalization of distributable reserve in accordance with Article 106 hereof;
  - (b) effect any Spin-off of the Company;
  - (c) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;
  - (d) transfer its business or assets, in whole or in any essential part; or
  - (e) acquire or assume the whole business or assets of another person, which will have a material effect on the Company's business operation.
  - (f) issue securities, including options, warrants and convertible bonds, pursuant to a statutory private placement to qualified investors in Taiwan in accordance with Applicable Public Company Rules.
33. Subject to the Statute, with regard to the dissolution procedures of the Company, the Company shall pass:
- (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or



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

### **NOTICE OF GENERAL MEETINGS**

34. At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting. At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.
35. A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in these Articles, be deemed to have been properly called if it is so agreed by all the Members entitled to attend an annual general meeting or an extraordinary general meeting (as the case may be).
36. The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate the proceedings of that meeting.
37. The Company shall send materials as required by the Applicable Public Company Rules (including written ballots if the Members may exercise their votes by means of written ballots at general meetings) relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 34 hereof, and shall transmit the same via the Market Observation Post System. The Board of Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules at least twenty-one (21) days prior to the date of the annual general meeting, and at least fifteen (15) days prior to the date of an extraordinary general meeting.
38. The following matters shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion:
- (a) election or discharge of Directors and/or Supervisors,
  - (b) alteration of the Memorandum and these Articles, and
  - (c) (i) dissolution, Merger, Consolidation or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which will have a material effect on the business operation of the Company, and
  - (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business,
  - (e) distribution of dividends and bonus in whole or in part by way of issuance of new Shares from the profits,

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

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

39. The Board shall keep the Memorandum, these Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the aforementioned documents.
40. The Company shall make all statements and records prepared by the Board and the report prepared by the Supervisors available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules. Members may inspect and review the aforementioned documents from time to time and may be accompanied by their advisors, attorneys, or certified public accountants for the purpose of such inspection and review.

#### **PROCEEDINGS AT GENERAL MEETINGS**

41. No business shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Unless otherwise provided for in these Articles, Members present in person or by proxy, representing more than one-half of the total issued Shares, shall constitute a quorum for any general meeting.
42. The Board shall table business reports, financial statements and proposals for distribution of profits or losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members as required by the Applicable Public Company Rules. After ratification by the Members at the general meeting, the copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or loss, shall be distributed to each Member and/or publicly announced by the Board for and on behalf of the Company in accordance with the Applicable Public Company Rules.
43. A resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands.
44. Nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with improper convention of any general meeting or improper passage of any resolution. The Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.
45. Unless otherwise expressly required by the Statute, the Memorandum or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.

46. A resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held. HOWEVER, so long as the Shares are listed in any ROC Securities Exchange, the rule in this Article 46 regarding written resolutions signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall NOT apply.
47. Member(s) holding 1% or more of the total number of issued Shares immediately prior to the relevant book close period, during which the Company closes its Register of Members, may propose to the Company a proposal for discussion at an annual general meeting in writing. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of issued Shares, (b) where the matter of such proposal may not be resolved by a general meeting, or (c) the proposing Member has proposed more than one proposal.
48. The Chairman, if any, of the Board of Directors shall preside as Chairman at every general meeting of the Company, or if there is no such Chairman, or if he shall not be present within fifteen minutes after the time appointed for he holding of the meeting, or is unwilling to act, the Directors present shall elect one of their number to be Chairman of the general meeting. If at any general meeting no Director is willing to act as Chairman or if no Director is present within fifteen minutes after the time appointed for holding the meeting, the Members present shall choose one of their number to be Chairman of the general meeting.
49. (a) Unless otherwise expressly provided herein, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the Chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the Chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with these Articles.
- (b) The Chairman may, with the consent of any general meeting duly constituted hereunder, and shall if so directed by the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a general meeting is adjourned for 5 days or more after the adjournment, notice of the adjourned meeting shall be given as in the case of an original meeting; save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned general meeting.

## **VOTES OF MEMBERS**

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

- (b) So long as the Shares are listed on any ROC Securities Exchange, if a Member holding more than one share attempts to separately exercise his votes in favour of or against the relevant resolution, such Member must do so in accordance with the Applicable Public Company Rules.
51. Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.
52. So long as the Shares are listed on any ROC Securities Exchange, the Board may determine that Members may exercise their voting power at a general meeting either by means of a written ballot or by means of electronic transmission in accordance with the Applicable Public Company Rules; provided, however, that so long as the Shares are listed on any ROC Securities Exchange, if a general meeting is to be held outside of Taiwan or if FSC otherwise require, the Company shall provide the Members with a method for exercising their voting power by means of a written ballot and/or electronic transmission in accordance with Applicable Public Company Rules. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or by way of electronic transmission. A Member who exercises his/her/its voting power at a general meeting by means of a written ballot or of electronic transmission shall be deemed present in person at such general meeting, but any Member voting in such manner shall not be entitled to notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting. For the purposes of clarification, such Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc motion or amendment to the original agenda items to be resolved at the said general meeting.
53. In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a written ballot or by means of electronic transmission pursuant to Article 52 hereof later intends to attend general meetings in person, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its previous declaration of intention in the same manner previously used in exercising his/her/its voting power. Votes by means of written ballot or electronic transmission shall be valid if the relevant Member fails to revoke the declaration of intention before the prescribed time.
54. In the case of joint holders of Shares, such joint holders shall appoint a representative among them to exercise the votes of their Shares and shall notify the Company such appointment. If no such representative is appointed by such joint holders of record, then the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.
55. (a) No Member shall be entitled to vote at any general meeting unless he is registered as a Member of the Company on the record date for such general meeting. A Member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee receiver, curator bonis or other persons may vote by proxy

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

#### **SHARES WHICH MAY NOT BE ENTITLED TO VOTE**

56. The Shares in the Company as set out below shall not be voted at any general meeting and shall not be counted in determining the total number of issued Shares at any given time:
- (a) Shares in the Company that are owned by the Company;
  - (b) Shares in the Company that are owned by its Subsidiary, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company; and
  - (c) Shares in the Company that are owned by a company, one-half or more of whose total number of issued voting Shares or paid-in capital are directly or indirectly owned by the Company, its Subsidiaries and the holding companies to which the Company is a Subsidiary.
57. A Member who has a personal interest in any motion discussed at a general meeting, and such interest is in conflict with and may harm the interests of the Company, shall abstain from voting such Member's Shares in regard to such motion but such Shares may be counted in determining the number of Shares of the Members present at the such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

#### **DISSENTING MEMBERS' APPRAISAL RIGHT**

58. In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her/its objection at the meeting, may request the Company to buy back all of his/her/its Shares at the then prevailing fair price:
- (a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other person or the regular joint operation of the Company with others;
  - (b) The Company transfers the whole or a material part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
  - (c) The Company accepts the transfer of the whole business or assets of another person, which will have a material effect on the Company's business operations.

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

### **PROXIES**

60. The instrument appointing a proxy shall be in writing and shall be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation under the hand of an officer or attorney duly authorised in that behalf. A Member shall serve such instrument of proxy to the Company no later than five (5) days prior to the date of the general meeting. In case two or more instruments of proxy are received from one Member, the first one received by the Company shall prevail; unless such Member explicitly revoke the previous instrument of proxy in the subsequent instrument of proxy. A proxy need not be a Member of the Company. The instrument appointing a proxy shall be deposited at the Registered Office, at the securities agent in the ROC mandated by the Company, or at such other place, in a timely fashion as is specified for that purpose in the notice convening the meeting.
- 60A. (a) Subject to the Applicable Public Company Rules, except for trust enterprises organized under the laws of the ROC or a shareholders' service agent (as the term is defined under the Applicable Public Company Rules) recognized by the FSC, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to vote as represented by such proxy shall be no more than 3% of the total outstanding voting shares immediately prior to the relevant date of closure of the Register of Members for purposes of determining Members entitled to vote at the general meeting; any vote in respect of the portion in excess of such 3% threshold shall not be counted.
- (b) The instrument of proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (i) instructions on how to complete the form, (ii) the matters to be voted upon by the proxy, and (iii) basic identification information relating to the relevant Member appointing the proxy, his/her/its proxy and the Solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy form shall be distributed on the same day by mail or via electronic transmission to all Members.
- (c) In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a proxy instrument intends to attend general meetings in person or to exercise his/her/its voting power by means of written ballots or electronic transmissions, he/she/it shall, at least two days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its instrument of proxy. Votes by proxy shall be valid if the relevant Member fails to revoke the instrument of proxy before the time prescribed by the Applicable Public Company Rules.

## SOLICITATION OF PROXIES

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

## DIRECTORS

62. (a) There shall be a Board of Directors consisting of not less than seven (7) persons, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including without limitation, Applicable Public Company Rules) are met. The first Directors of the Company shall be determined in writing by, or appointed by a resolution of, the subscribers of the Memorandum or a majority of them.
- (b) If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the "Re-Election"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election.
63. Unless otherwise approved by one of the ROC Securities Exchanges in which the Company's Shares are traded, no more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Director.
64. In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 63 hereof, the non-qualifying Director(s) who was elected with fewer number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 63 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements in Article 63 shall automatically be vacated from his/her/its position of Director.
65. Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of the same shall have accounting or financial expertise.
66. Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be governed by the Applicable Public Company Rules.

67. The Board of Directors is authorised to determine the remuneration (including the bonuses) paid to the Directors (including Independent Directors), upon the recommendation by the Remuneration Committee so long as the Shares are listed on any ROC Securities Exchange, taking into account the extent and value of the services provided for the management of the Company and the industry-wide compensation levels and practices.
68. (a) A Director (other than an Independent Director) may hold any other office or place of profit under the Company (other than the office of Supervisor) in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board of Directors may determine.
- (b) However, if a Director (including an Independent Director) holds any office or place or profit outside the Company, such Director is required to disclose and explain his appointment to such other office or place of profit, and the nature and extent of his interests to the Members at a general meeting, and is required to obtain approval from the Members by a Supermajority Resolution at the general meeting.
69. (a) When a government agency or a corporation is a Member, and such government agency or corporation has been elected as a Director or a Supervisor, such government agency or corporation shall designate an individual as its duly authorised representative to exercise the powers and duties of a Director or a Supervisor. Such representative may be replaced at any time and from time to time by the said government agency or corporation at its sole discretion.
- (b) Notwithstanding anything to the contrary, where a government agency or a corporation is also a Member, such government agency or corporation (an “Appointor”) is entitled to nominate one (1) or more individual representatives to be elected as Directors or Supervisors (for the purpose of these Articles, “Appointee Directors/Supervisors”) in accordance with Article 70, provided that the same government agency or corporation may not appoint Appointee Directors and Appointee Supervisors at the same time.
- (c) The Appointor may, by prior written notice to the Company, remove the Appointee Directors/Supervisors nominated by it and appoint another individual as an Appointee Director/Supervisor for the remaining term of office. This Article 69(c) will not apply if the Appointee Director is removed by a Supermajority Resolution pursuant to Article 74.
- (d) Subject to the Applicable Public Company Rules, a shareholding qualification for each of the Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.

## **ELECTION AND REMOVAL OF DIRECTORS**

70. Subject to Article 69 (c), the Company may by a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 71 below. Members present in person or by proxy, representing more than one-half of the total issued Shares shall constitute a quorum for any general meeting to elect one or more Directors.
71. Subject to Article 69 (c), Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected (“Special Ballot Votes”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the



Member pursuant to the poll vote ballot. The top candidates in the number equal to the number of the Directors to be elected, to whom the votes cast represent a prevailing number of votes relative to the other candidates, shall be deemed Directors elected.

72. The list of Candidates of Independent Directors shall be nominated by the current Board of Directors and such list shall be distributed to the Members at or prior to any general meeting convened for the purposes of electing Directors, PROVIDED that the first list of Candidates of Independent Directors shall be nominated by the Directors or the sole Director of the Company prior to the adoption of these Amended and Restated Articles at any general meeting convened for the purposes of adopting these Articles and of electing Directors pursuant to these Articles, and such list shall be distributed to the Members at or prior to any such general meeting. Subject to the Statute, the Memorandum and these Articles, the Company may also adopt a candidate nomination mechanism which is in compliance with the Applicable Public Company Rules by an Ordinary Resolution passed at any general meeting. If the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall convene an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.
73. If the number of Directors is less than seven (7) persons due to the vacancy of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the Board of Directors of the Company equals to one third of the total number of Directors elected, the Board of Directors shall convene, within sixty days, a general meeting of Members to elect succeeding Directors to fill in the vacancies.
74. The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another in his stead. For the avoidance of doubt, the provisions of this Article 74 also applies to a Director who is an Appointee Director.
75. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damages to the Company or in serious violation of applicable laws, regulations, and/or these Articles, but not been removed by a resolution of a general meeting, the Member(s) holding 3% or more of the total number of issued Shares of the Company may, within 30 days after that general meeting, institute a lawsuit in a court with competent jurisdiction for a judgment to remove such Director. The Taipei District Court, ROC, may be the court of the first instance for this matter.

#### **DIRECTOR'S PROXY**

76. If a Director is unable to attend a meeting of the Board of Directors because of absence, illness or otherwise, such Director may appoint another Director to attend that meeting on his/her behalf. The appointing Director shall, in each instance, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at that meeting. A Director may only accept the appointment to act as the proxy of one other Director.
77. A Director residing in a foreign country other than ROC may appoint in writing a Member residing in ROC as his/her proxy to attend the meetings of the Board of Directors on a regular basis, provided that the relevant Taiwan authority is notified of and approves such appointment of the proxy (or the change thereof).

## POWERS AND DUTIES OF DIRECTORS

78. (a) Subject to the Statute, Applicable Public Company Rules, and these Articles, the Board of Directors shall manage and conduct the business of the Company by passing resolutions at meetings of the Board of Directors. The Board of Directors (or a sole Director if only one is appointed) who may pay all expenses incurred in promoting, registering and setting up the Company, and may exercise all such powers of the Company as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting.
- (b) Subject to the Cayman Islands law, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law, such Director shall be held liable for any damages therefrom. Subject to Cayman Islands laws, the Members may by way of an Ordinary Resolution request a Director to disgorge the gains from his breach of the duty of loyalty and the duty to exercise fiduciary cares.
- (c) If a Director, during his conduct of the business of the Company, caused damages to other third parties by violating applicable laws, such Director shall be jointly liable to such damaged third parties.
79. The Board of Directors may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board of Directors, to be the attorney or attorneys of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board of Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Board of Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him.
80. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Board of Directors shall from time to time by resolution determine.
81. The Board of Directors shall cause minutes to be made in books provided for the purpose:
- (a) of all appointments of officers made by the Board of Directors;
- (b) of the names of the Directors (including those represented thereat by proxy) present at each meeting of the Board of Directors and of any committee of the Board of Directors;
- (c) of all resolutions and proceedings at all meetings of the Company and of the Board of Directors and of committees of the Board of Directors.

82. The Board of Directors on behalf of the Company may pay a gratuity or pension or allowance on retirement to any Director who has held any other salaried office or place of profit with the Company or to his widow or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.
83. The Board of Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

### **MANAGEMENT**

84. (a) The Board of Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following paragraphs shall be without prejudice to the general powers conferred by this paragraph.
- (b) The Board of Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any persons to be members of such committees or local boards or any managers or agents and may fix their remuneration.
- (c) The Board of Directors from time to time and at any time may delegate to any such committee, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the Board of Directors and may authorise the members for the time being of any such local board, or any of them to fill up any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Board of Directors may think fit and the Board of Directors may at any time remove any person so appointed and may annul or vary any such delegation, but no person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.
- (d) Any such delegates as aforesaid may be authorised by the Board of Directors to sub-delegate all or any of the powers, authorities, and discretions for the time being vested in them.

### **PROCEEDINGS OF DIRECTORS**

85. Except as otherwise provided by these Articles, the Board of Directors shall meet together for the despatch of business, convening, adjourning and otherwise regulating their meetings as they think fit. Any resolution put to the vote at any meeting shall be decided by a majority of votes of the Board of Directors present at a meeting at which there is a quorum. In case of an equality of votes, the resolution shall fail.
86. (a) All meetings of the Board of Directors shall be summoned by the Chairman of the Board of Directors, at the time and the location designated by the Chairman of the Board of Directors, except that the first meeting of the Board of Directors of each term of office shall be summoned by the Director who received the most votes in the election of Directors within 15 days after the election is completed.

- (b) A meeting of the Board of Directors shall be summoned by at least seven days notice in writing to all Directors and Supervisors, and the notice shall set forth the general nature of the business to be considered, or may be summoned from time to time if there is any emergency, provided that notice may be waived by all the Directors either at, before or after the meeting is held and PROVIDED FURTHER if notice is given in person, by cable, telex or telecopy the same shall be deemed to have been given on the day it is delivered to the Board of Directors or transmitting organisation as the case may be.
87. (a) A Director shall attend meetings of the Board of Directors by person or by proxy in accordance with these Articles.
- (b) Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Board of Directors shall be more than one-half of the number of the Directors, PROVIDED ALWAYS that if there shall at any time be only a sole Director the quorum shall be one. For the purposes of this Article, proxy appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.
- (c) When the following resolutions put to the vote at any meeting of the Board of Directors, the quorum required shall be more than two-thirds of the number of Directors: (i) matters described in Article 38 (c) herein; (ii) any issuance, allotment, or placement of new Shares; (iii) any issuance of debenture, bonds, or any other type of debt securities; (iv) any plan of declaration of dividends and/or bonus; and (v) election and removal of the Chairman of the Board of Directors described in Article 89 herein.
88. The Board of Directors may act notwithstanding any vacancy in its number.
89. The Board of Directors shall elect a Chairman of the Board of Directors and determine the period for which he is to hold office. The Chairman of the Board of Directors shall be elected by and among the Directors by a majority vote at a meeting in which a quorum provided in Article 87(c) (v) is present; but if no such Chairman is elected, or if at any meeting the Chairman is not present, the Directors present may choose one of their number to be Chairman of the meeting. The Chairman of the Board of Directors may be removed by a majority vote of more than two-thirds of the attending Directors at a meeting of the Board of Directors in which a quorum provided in Article 87 (c) (v) is present, PROVIDED that the Chairman being so removed by the Board of Directors shall remain as a Director of the Company.
90. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law. A Director who has a personal interest in the matter under discussion at a meeting of the Board of Directors, which conflicts with and may harm the interests of the Company, shall neither vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at that meeting of the Board.
91. The Board of Directors may delegate any of their powers to committees consisting of such member or members of the Board of Directors as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Board of Directors.

92. A committee may meet and adjourn as it thinks proper. Any resolution put to the vote at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the resolution shall fail.
93. All acts done by any meeting of the Board of Directors or of a committee of Board of Directors shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and qualified to be a Director as the case may be.
94. Members of the Board of Directors or of any committee thereof may participate in a meeting of the Board or of such committee by means of videoconference or similar communications equipment by means of which all persons participating in the meeting can see and hear each other and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

### **REMUNERATION COMMITTEE**

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

### **DUTY OF THE BOARD TO ADVISE IN A TENDER OFFER**

95. Within seven days after the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules receives the copy of a tender offer application form and relevant documents, the Board shall resolve to recommend to the Members whether to accept or to reject the tender offer and make a public announcement of the following:
- (a) The types and number of the Shares held by the Directors and the Members holding more than 10% of the issued Shares in their own names or in the names of other persons;
  - (b) Recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;
  - (c) Whether or not there is any material change in the financial condition of the Company after the submission of the latest financial report, and an explanation of the change (if any); and
  - (d) The types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Members holding more than 10% of the issued Shares held in their own names or in the name of other persons.

## VACATION OF OFFICE OF DIRECTOR

96. The office of a Director shall be vacated:
- (a) if he gives notice in writing to the Company that he resigns the office of Director;
  - (b) if he is removed from office pursuant to these Articles;
  - (c) if he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;
  - (d) if an order is made by any competent court or official on the grounds that he is or will be suffering from lunacy, mental disorder, or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;
  - (e) having committed an offence as specified in the ROC statute of prevention of organizational crimes or similar legislations in other jurisdictions, and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;
  - (f) having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;
  - (g) having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two years; or
  - (h) having been blacklisted by the Taiwan Clearing House due to default on negotiable instruments, and the term of such sanction has not expired yet.

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

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

## PRESUMPTION OF ASSENT

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

## **SEAL**

98. (a) The Company may, if the Board of Directors so determine, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Board of Directors or of a committee of the Board of Directors authorised by the Board of Directors in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or the Secretary or Secretary Treasurer or some person appointed by the Board of Directors for the purpose.
- (b) The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the Common Seal of the Company and, if the Board of Directors so determine, with the addition on its face of the name of every place where it is to be used.
- (c) A Director, Secretary or other officer or representative or attorney may without further authority of the Board of Directors affix the Seal of the Company over his signature alone to any document of the Company required to be authenticated by him under Seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

## **OFFICERS**

99. (a) The Company may have a Chief Executive Officer appointed by the Board of Directors with resolutions passed by a majority of the Directors at meetings of the Board of Directors in which a quorum of more than one-half of the total number of Directors are present. The Board of Directors may also from time to time appoint other officers and/or managers as the Board of Directors considers necessary, all for such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board of Directors from time to time prescribe.
- (b) So long as the Shares are listed on any ROC Securities Exchange, the Company shall maintain a litigation and non-litigation agent appointed by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board with the necessary quorum, and shall report the appointment of the litigation and non-litigation agent or any change thereof to the FSC in accordance with the Applicable Public Company Rules. The litigation and non-litigation agent shall have residence within the ROC.

## **DIVIDENDS, DISTRIBUTIONS AND RESERVE**

100. Subject to the Statute, and subject to these Articles and any direction of the Company in general meetings, the Board of Directors, after obtaining Ordinary Resolution or in the case of Article 32 (a), Supermajority Resolution, may from time to time declare dividends and distributions on Shares of the Company issued and authorise payment of the same out of the funds of the Company lawfully available therefor. Subject to the rights of persons, if any, entitled to Shares with special rights as to dividends or distributions, if dividends or distributions are to be declared on a Class of Shares they shall be declared and paid according to the amounts paid or credited as paid on the Shares of such Class issued on the record date for such dividend or distribution as determined in accordance with these Articles.

101. Out of the net profit of the Company for each fiscal year, after having provided for income tax, and covered the losses of the previous years, there shall be first set aside a mandated legal capital reserve of ten percent (10%) from the net profit after tax. The Board of Directors may, before declaring any dividends or distributions, set aside such sums as they think proper as a reserve or reserves which shall at the discretion of the Board of Directors, be applicable for any purpose of the Company and pending such application may, at the like discretion, be employed in the business of the Company.
102. No dividend or distribution shall be payable except out of the profits of the Company, realised or unrealised, or out of the share premium account or as otherwise permitted by the Statute. However, when the legal reserve as provided in Article 101 reaches more than 25% of the paid-in capital of the Company, the fund in the mandated reserve account in excess of 25% of the paid-in capital of the Company may be used to pay dividends or distributions.
103. The Board of Directors may declare that any dividend or distribution be paid wholly or partly by the distribution of specific assets (including shares, or other securities of any other company), or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Board of Directors may settle all questions as they think expedient and in particular may issue fractional certificates and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Board of Directors. However, subject to the Statute and so long as the Shares are listed on any ROC Securities Exchange, before the Company makes distributions in kind, the Board shall request certified public accountants to audit the value of such assets, and any distribution of assets other than cash and the value thereof shall be approved by the Members by way of a Special Resolution at general meetings.
104. Any dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the holder who is first named on the register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Anyone of two or more joint holders may give effectual receipts for any dividends, bonuses, or other monies payable in respect of the Share held by them as joint holders.
105. When there is profit in the final account of the current year of the Company, such profit is distributable only after covering accumulated losses, paying applicable taxes, and setting aside the 10% legal reserve pursuant to these Articles (hereinafter "Distributable Net Profit of the Current Year"). Distributions of cash and/or bonus shares (together "Distributions") may be declared from Distributable Net Profit of the Current Year and any undistributed retained earnings accrued from prior years (together "Accumulated Distributable Net Profit"). When the Board of Directors elects to declare Distributions from the Accumulated Distributable Net Profit, the Board of Directors shall prepare the plan of declaration of Distributions in accordance with the following guidelines, and submit such plan for approval of the Members at general meetings:
  - (a) Collectively, Directors and Supervisors are entitled to receive year-end bonuses of no more than three percent (3%) of the Accumulated Distributable Net Profit, and such bonus payment shall only be paid in cash.



- (b) Employees of the Company and the Subsidiaries of the Company collectively are entitled to receive year-end bonus of no less than one percent (1%) of the Accumulated Distributable Net Profit, which may be payable in cash, fully paid-up Shares, or any combination of both.
- (c) The remaining Accumulated Distributable Net Profit after the deduction of the amount set out in this Article 105 (a) and (b) above is available for distribution to the Members as cash dividend and/or bonus shares to the Members. The dividends as proposed in the plan of declaration of Distribution may not be less than ten percent (10%) of the Distributable Net Profit of the Current Year. In respect of the cash dividend declared and/or bonus shares issued to the Members, cash dividends shall be no more than fifty percent (50%) of such dividends declared.

No dividend or distribution shall bear interest against the Company.

### **CAPITALISATION**

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

### **BOOKS OF ACCOUNT**

107. The Board of Directors shall cause proper books of account to be kept with respect to:
- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;
  - (b) all sales and purchases of goods by the Company;
  - (c) the assets and liabilities of the Company.
108. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions. The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one year.

## **SUPERVISORS**

109. There shall be no less than three (3) Supervisors, each of whom shall be appointed to a term of office of three (3) years. Supervisors shall be elected by Members at general meetings. To the extent required by the Applicable Public Company Rules, at least one of the Supervisors shall be domiciled in the ROC. The quorum and the cumulative voting mechanism of Board of Directors, as prescribed in Article 71, shall be applied mutatis mutandis to the election of Supervisors.
110. The Board of Directors is authorised to determine the remuneration paid to the Supervisors, taking into account the extent and value of the services provided for the Company and the industry-wide compensation levels and practices.
111. If all of the Supervisors are resigned or removed, the Board of Directors shall hold, within sixty days, an extraordinary general meeting to elect succeeding Supervisors to fill the vacancies.
112. Supervisors shall supervise the execution of business operations of the Company, and may from time to time inspect the business and financial conditions of the Company, examine the books and documents, and request the Board of Directors or any Officer to make reports thereon.
113. Supervisors shall audit various financial statements and corporate records prepared for the submission to all Members at general meetings by the Board of Directors, and shall make a report of their findings and opinions at general meetings. When performing their aforementioned duties, the Supervisors may appoint an attorney or a certified public accountant to conduct the auditing on their behalf.
114. Supervisors are entitled to attend meetings of the Board of Directors and to state their opinions therein. In case the Board of Directors or any director commits any act, when carrying out the business operations of the Company, in a manner violating the applicable laws and/or regulations, these Articles, or any resolution passed at a general meeting, the supervisors shall immediately notify the Board of Directors or the violating director, as the case may be, to cease such act.
115. Each Supervisor may separately exercise his/her/its authority prescribed in these Articles.
116. No Supervisor may concurrently serve in the office of a Director, other officers, or as an employee of the Company.
117. Member(s) holding 3% or more of the total number of issued Shares of the Company may request in writing the Supervisors to initiate, on behalf of the Company, an action against a Director of the Company. In case the Supervisors fail to initiate such action within 30 days after having received the aforementioned request, then subject to Cayman Islands law, the Members filing that request in accordance with this Article, may initiate the action on behalf the Company in any court with competent jurisdiction, and the Taipei District Court, ROC may be the court of the first instance for this action.

## NOTICES

118. Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by post, cable, telex or telecopy to him or to his address as shown in the register of Members, such notice, if mailed, to be forwarded airmail if the address be outside the Cayman Islands.
119. (a) Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre-paying and posting a letter containing the notice, and to have been effected at the expiration of 60 hours after the letter containing the same is posted as aforesaid.
- (b) Where a notice is sent by cable, telex, telecopy or electronic message, service of the notice shall be deemed to be effected by properly addressing, and sending such notice through a transmitting organisation and to have been effected on the day the same is sent as aforesaid.
120. A notice may be given by the Company to the joint holders of record of a Share by giving the notice to the joint holder first named on the register of Members in respect of the Share.
121. A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member by sending it through the post as aforesaid in a pre-paid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.
122. Notice of every general meeting shall be given in any manner hereinbefore authorised to:
- (a) every person shown as a Member in the register of Members as of the record date for such meeting except that in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the register of Members.
- (b) every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting; and

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

## WINDING UP

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

124. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up on the Shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the Shares held by them respectively. This Article is to be without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

#### **INDEMNITY**

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

#### **FINANCIAL YEAR**

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

#### **TRANSFER BY WAY OF CONTINUATION**

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

## 二、原『董事會議事規則』98.12.21 修訂

### 富驛酒店集團有限公司 董事會議事規則

本作業程序制定於二零零九年六月三十日

本作業程序於二零零九年十二月二十一日股東會通過

#### 第一條 規範之範圍目的

本公司及子公司之董事會議事，除法令或章程另有規定者外，應依本議事規則之規定辦理。

#### 第二條 董事會會議之召集及主席

本公司董事會至少每季召開一次，但有緊急情事時，得隨時召集之。董事會由董事長召集並擔任主席。但每屆第一次董事會，由所得選票代表選舉權最之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。董事長請假或因故不能行使職權時，由董事長指定一人代理之，董事長未指定代理人者，由董事互推一人擔任之。

#### 第三條 董事會會議開會地點及時間

董事會召開之地點與時間，應於本公司所在地及辦公時間內為之，或於便利董事出席且適合董事會召開之地點及時間為之。

#### 第四條 指定議事單位、會議通知及資料

董事會議事內容由董事會或其授權之單位決定，會議議程之擬訂、開會時之記錄及其他會議相關事項，由財務單位辦理，並向董事會負責。董事會召集時應以書面或電子傳送函件，載明會議日期及地點，並檢附會議議程及相關資料，於七日前通知各董事出席；但遇有緊急情事時，得隨時召集之，無須前述通知。董事如認為會議資料不充足，得事先向董事會秘書單位請求補足。議事中董事如認為會議資料不充足，得經董事會決議後延期審議之。下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：

1. 公司之營運計畫。
2. 年度財務報告及半年度財務報告。
3. 訂定或修正內部控制制度。
4. 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程式。
5. 依據前款辦理資產或衍生性商品交易、資金貸與、背書或提供保證而應取得董事會決議之情形。
6. 募集、發行或私募具有股權性質之有價證券。
7. 財務、會計或內部稽核主管之任免。
8. 涉及董事或監察人自身利害關係之事項。
9. 簽證會計師之委任、解任或報酬。
10. 其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。

#### 第五條 議事內容

定期性董事會之議事內容，至少包括下列事項：

##### (一) 報告事項：

1. 上次會議紀錄及執行情形。
2. 重要財務業務報告。
3. 內部稽核業務報告。
4. 其他重要報告事項。

(二) 討論事項：

1. 上次會議保留之討論事項。
2. 本次會議預定討論事項。

(三) 臨時動議。

第六條 簽名簿等文件備置及董事之委託出席

召開董事會時，應設簽名簿供出席董事簽到。董事應親自出席董事會，如不能親自出席，得出具委託書載明授權範圍委託其他董事代理出席；前述代理人，以受一人之委託為限。如以視訊參與會議者，視為親自出席。

獨立董事對於討論本議事規則第四條規定應經董事會決議之事項，應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第七條 董事會召開

已屆開會時間，如全體董事有半數未出席時，主席得宣佈延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依本議事規則第四條規定之程式重新召集。

第八條 列席人員

董事會議進行中，得視議案內容通知相關部門之經理人列席，以協助董事瞭解公司現況，做出適當決議。另亦得邀請會計師、律師或其他專業人士列席會議，提供專家意見以供董事會參考。

第九條 議案討論

董事會討論之議案，原則上應依會議通知所排定之議事程式進行，但如無出席董事反對或經出席董事過半數同意者，主席得變更之。前述排訂之議程於議事(含臨時動議)終結前，非經出席董事過半數決議，主席不得逕行宣佈散會。董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣佈暫停開會，並準用本議事規則第七條規定。會議進行中，主席得酌定時間宣佈休息或協商。

第十條 表決

主席對於議案之討論，認為已達可付表決之程度時，得宣佈停止討論，提付表決。

議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。議案之表決，除相關法令或公司章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。同一議案有修正案或替代案時，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。表決之結果，應當場報告，並做成紀錄。

表決方式由主席就下列各款規定擇一行之：

1. 舉手表決。
2. 唱名表決。
3. 投票表決。由主席指定監票及計票人員，但監票人員應具董事身份。

第十一條 董事之利益迴避制度

董事對於會議事項，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。前項不得行使表決權之董事，不算入已出席董事人數。

第十二條 會議記錄及簽署事項

董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次(或年次)及時間地點。

- 二、主席之姓名。
  - 三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。
  - 四、列席者之姓名及職稱。
  - 五、記錄之姓名。
  - 六、報告事項。
  - 七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有書面聲明、獨立董事依第六條第二段規定出具之書面意見。
  - 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有書面聲明。
  - 九、其他應記載事項。
- 董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於本公司相關主管機關指定之資訊申報網站辦理公告申報：
- (一) 獨立董事有反對或保留意見且有紀錄或書面聲明。
  - (二) 如已設置審計委員會，未經審計委員會通過，而經全體董事三分之二以上同意通過。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，於本公司存續期間永久妥善保存。董事會簽到簿為議事錄之一部分，應於公司存續期間永久保存。議事錄之製作及分發，得以電子方式為之。

**第十三條 董事會開會過程錄音之存證**

董事會之開會過程應全程錄音或錄影存證，並得以加密之方式保存五年。前述保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存，至訴訟終結止，不適用前述五年之規定。以視訊召開會議者，其視訊影音資料為議事錄之一部分，應於公司存續期間永久保存。

**第十四條 董事會會議之取消**

本公司董事會會議於召集通知寄出予各董事後，遇有特殊情況必須取消原訂會議時，得由召集人於原訂開會日期至少三日前以書面通知各董事。倘有突發事件致必須取消原訂董事會議而不克於上述時間內通知各董事時，得由召集人於原訂開會時間至少三個小時前以電話或其他方式通知各董事並確認各董事已接獲通知。

**第十五條 董事會之授權**

除第四條應提本公司董事會討論事項外，董事會依法令或本公司章程規定，於董事會休會期間，授權董事長行使董事會職權，其授權事項如下：

1. 決定本公司增資、發行新股基準日、除息基準日。
2. 因員工行使認股權憑證認股而發行新股，其發行條件及發行新股基準日。

**第十六條 本規則之生效及修訂**

本議事規則之訂定應經本公司董事會同意，並提股東會報告。未來如有修正得授權董事會決議之。本議事規則未盡事宜，除非英屬開曼群島相關法令另有強制規定，悉依中華民國相關法令規定辦理。

### 三、原『股東會議事規則』101.06.29 修訂

#### 富驛酒店集團有限公司 股東會議事規則

- 第一條 為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，訂定本規則，以資遵循。
- 第二條 本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。
- 第三條 本公司股東會除法令另有規定外，由董事會召集之。  
股東常會之召集，應編製議事手冊，並於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。  
通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。  
選任或解任董事、監察人、變更章程、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉，不得以臨時動議提出。  
持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。  
本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。  
股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。  
本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。
- 第四條 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。  
一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前二日，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。
- 第五條 （召開股東會地點及時間之原則）  
股東會應於董事會指定之時間及地點召開，惟除法令另有規定外，股東會應於中華民國境內召開。  
如董事會決議在中華民國境外召開股東會，本公司應於董事會決議後或股東取得主管機關召集許可後二日內申報中華民國財團法人證券櫃檯買賣中心（或台灣證券交易所，若適用）同意。於中華民國境外召開股東會時，本公司應於中華民國境內委託經中華民國證券主管機關及中華民國財團法人證券櫃檯買賣中心櫃買中心（或臺灣證券交易所，若適用）核准之指定機構，受理該等股東會行政事務（包括但不限於受理股東委託投票事宜）。
- 第六條 （簽名簿等文件之備置）  
本公司應設簽名簿供出席股東本人或股東所委託之代理人（以下稱股東）簽到，或由出席股東繳交簽到卡以代簽到。



本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應乃帶身分證明文件，以備核對。政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

第七條 (股東會主席、列席人員)

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

董事會所召集之股東會，宜有董事會過半數之董事參與出席。

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

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第八條 (股東會開會過程錄音或錄影之存證)

公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但經股東依本公司章程及相關法令提起訴訟者，應保存至訴訟終結為止。

第九條 (股東會法定出席股份數)

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

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

第十條 (議案討論)

股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

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

第十一條 (股東發言)

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

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十二條（股東會之表決，應以股份為計算基準）

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

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

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

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

第十三條（行使表決權及決議之方式）

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

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

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

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

議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數。議案經主席徵詢全體出席股東無異議者，視為通過，其效力與投票表決同；有異議者，應依前項規定採取投票方式表決。

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

第十四條（選舉事項）

股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果。

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

第十五條（股東會議事錄）

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

前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

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

第十六條（對外公告）

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

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

第十七條（會場秩序之維護）

辦理股東會之會務人員應佩帶識別證或臂章。

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

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

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

第十八條（休息、續行集會）

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

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

股東會得本公司章程或相關法令規定，決議在五日內延期或續行集會。

第十九條 本規則制定於二零零九年六月三十日。

第一次修訂於二零零九年十二月二十一日股東會通過。

第二次修訂於二零一二年六月二十九日股東會通過。

#### 四、原『資金貸與他人作業程序』101.06.29 修訂

### 富驛酒店集團有限公司 資金貸與他人作業程序

- 第一條 目的  
為使本公司及子公司資金貸與他人作業程序有所遵循，特訂定本作業程序。本公司及子公司有關資金貸與他人事項，除法令另有規定者外，應依本作業程序規定辦理。
- 第二條 法令依據  
本作業程序係依中華民國證券交易法第三十六條之一及中華民國證券主管機關所訂之「公開發行公司資金貸與及背書保證處理準則」有關規定訂定。
- 第三條 資金貸與他人對象之評估標準  
一、本公司及子公司與他公司或行號間因業務往來關係從事資金貸與者，應依第四條之規定辦理。  
二、與本公司屬母子公司關係，因業務需要而有短期融通資金之必要者。  
三、本公司採權益法投資之公司或行號，因購料或營運週轉需要而有短期融通資金之必要者。  
所稱子公司及母公司，應依中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。
- 第四條 資金貸與限制  
一、資金貸與總額：  
本公司資金貸與他人之總額，以不超過本公司淨值之百分之四十為限。  
二、對個別對象之貸與限額：  
(一) 其與本公司及子公司有業務往來者，不得超過申貸資金公司或行號與本公司及子公司最近年度業務往來金額為限，且不得超過本公司淨值之百分之四十。  
(二) 其因董事會認有短期融通資金之必要者，不得超過本公司淨值之百分之四十。  
本公司及子公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，不受一、二及期限一年之限制。  
所稱「淨值」，以最近期之財務報表所載為準。
- 第五條 資金貸與條件  
一、資金貸與期限：資金貸與期限自放款日起，以不超過一年為原則。  
二、計息方式：本公司及子公司直接及間接持有表決權股份百分之百者之間，將不予計息，餘則參酌市場利率或資金取得成本機動調整。  
三、擔保品：必要時本公司得要求申貸公司提供擔保品或保證人。
- 第六條 資金貸與辦理程序  
一、申貸資金公司應填具申請書，由經辦部門提出徵信審查，並載明資金貸與他人之原因及必要性，經董事會決議通過後，始得為之。  
二、本公司資金貸與他人前，應審慎評估是否符合本程序之規定，由經辦單位審查，並將評估結果提董事會決議後辦理，不得授權其他人決定。本公司與其子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。本公司若已設置獨立董事者，於資金貸與他人前，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

第七條 資金貸與之審查

資金貸與審查重點如下：

- 一、資金貸與他人之必要性及合理性。
- 二、貸與對象之徵信及風險評估。
- 三、對公司之營運風險、財務狀況及股東權益之影響。
- 四、應否取得擔保品及擔保品之評估價值。

第八條 備查簿之建立與內部稽核

- 一、本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依前條規定應審慎評估之事項詳予登載備查。
- 二、本公司內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知各監察人。

第九條 公告申報程序

一、公告申報之標準：

- (一) 本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。
- (二) 本公司及子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。
- (三) 本公司或其子公司新增資金貸與金額新台幣一千萬元以上且達本公司最近財務報表淨值百分之二以上。

二、辦理公告申報之時限與程序：

- (一) 本公司之資金貸與，具有本條第一項各款應公告申報之標準者，應於事實發生之日起二日內辦理公告申報。
- (二) 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。
- 三、本公司之子公司非屬國內公開發行公司者，該子公司有本條第一項各款應公告申報之事項，應由本公司為之。
- 四、本公司之子公司若擬將資金貸與他人者，應依本作業程序辦理；惟淨值係以本公司最近期之財務報表所載為準。

第十條 已貸與金額之後續控管措施、逾期債權作業程序

- 一、貸款撥放後，應經常注意借款人及保證人之財務、業務以及相關信用狀況等，如有提供擔保品者，並應注意其擔保價值有無變動情形，遇有重大變化時，應立刻通報董事長，並依指示為適當之處理。
- 二、借款人於貸款到期或到期前償還借款時，應先計算應付之利息，連同本金一併清償後，方可將本票、借據等償債憑證註銷歸還借款人或辦理抵押權塗銷。
- 三、借款人於貸款到期時，應即還清本息，違者本公司得就其所提供之擔保品或保證人，依法逕行處分及追償。

第十一條 罰則

本公司經理人及主辦人員承辦資金貸與他人作業違反本作業程序規定者，依照本公司人事管理規章提報考核，依其情節輕重處罰。

第十二條 對子公司資金貸與他人之控管程序

- 一、本公司之子公司非屬國內公開發行公司者，該子公司有第九條應申報之事項，應由本公司為之。
- 二、本公司之子公司將資金貸與他人者，本公司應命該子公司依「公開發行公司資金貸與及背書保證處理準則」規定訂定資金貸與他人作業程序，並應依所定之作業程序辦理。

- 三、 子公司應於每月10日(不含)以前編製上月份「資金貸與他人明細表」，並呈閱本公司，惟如達本辦法第九條第一項第一款所訂之金額標準時，則應立即通知本公司，俾便辦理公告申報。
- 四、 子公司內部稽核人員亦應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交各監察人。
- 五、 本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併了解子公司資金貸與他人作業程序執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報董事長。

#### 第十三條 其他事項

- 一、 本公司因情事變更，致貸與對象不符本作業程序規定或餘額超限時，應訂定改善計畫，將相關改善計畫送各監察人，並依計畫時程完成改善。
- 二、 本公司應依一般公認會計原則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。
- 三、 本作業程序如有未盡事宜，除非英屬開曼群島相關法令另有強制規定，悉依中華民國相關法令辦理。

#### 第十四條 實施與修訂

本作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，並應將董事異議資料併送各監察人及提報股東會討論，修正時亦同。另外若本公司已設置獨立董事者，將本程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

#### 第十五條 附則

- 第一次修正於西元二零一零年六月二十四日股東會通過。
- 第二次修正於西元二零一一年六月二十七日股東會通過。
- 第三次修正於西元二零一二年六月二十九日股東會通過。

## 五、原『背書保證作業程序』100.06.27 修訂

### 富驛酒店集團有限公司 背書保證作業程序

- 第一條 目的  
本公司為保障股東權益，健全辦理背書保證之財務管理及降低經營風險，特訂定本程序。本公司及子公司有關對外背書保證事項，除法令另有規定者外，應依本作業程序規定辦理。
- 第二條 法令依據  
本作業程序悉依中華民國證券交易法第三十六條之一及中華民國證券主管機關所訂之「公開發行公司資金貸與及背書保證處理準則」之規定訂定。
- 第三條 適用範圍  
本作業程序所稱背書保證係指下列事項：  
一、融資背書保證，包括：  
(一) 客票貼現融資。  
(二) 為他公司融資之目的所為之背書或保證。  
(三) 為本公司融資之目的而另開立票據予非金融事業作擔保者。  
二、關稅背書保證，係指為本公司或他公司有關關稅事項所為之背書或保證。  
三、其他背書保證，係指無法歸類列入前二項之背書或保證事項。  
本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本作業程序規定辦理。
- 第四條 背書保證對象  
本公司及子公司得對下列公司為背書保證：  
一、有業務往來之公司。  
二、本公司之直接及間接持有表決權之股份超過百分之五十之公司。  
三、直接及間接對本公司持有表決權之股份超過百分之五十之公司。  
本公司直接及間接持有表決權股份百分之九十之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限制。  
本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前項規定之限制，得為背書保證。  
前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。
- 第五條 本程序所稱子公司及母公司，應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。
- 第六條 背書保證額度及評估標準  
本公司及子公司對外背書保證之總額及對單一企業背書保證之限額如下：  
一、對外背書保證之總額以不超過本公司淨值為限。  
二、對單一企業背書保證之金額：  
(一) 其因業務往來關係從事背書保證者，其個別背書保證金額不得超過公司或行號與本公司最近年度或當年度截至背書保證時業務往來金額為限，且不得超過本公司淨值之百分之二十。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。  
(二) 本公司直接及間接持有表決權股份百分之百之公司間背書保證，以不超過本公司最近期財務報表淨值為限。

- (三) 對於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由各全體出資股東依其持股比率對被投資公司背書保證者，不得超過本公司淨值百分之四十。

所稱「淨值」，以最近期之財務報表所載為準。

#### 第七條 決策及授權層級

- 一、本公司為他人背書或提供保證前，併同第八條第三項之評估結果提董事會決議通過後辦理。但為配合時效需要，得由董事長在最近期財務報表淨值之百分之四十限額內先行決定，事後報請最近一次董事會追認之。
- 二、本公司辦理背書保證時，如因業務需要而有超過前條所訂額度之必要且符合本公司背書保證作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。
- 三、本公司已設置獨立董事者，其於第一項及第二項之背書保證事項討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

#### 第八條 背書保證辦理程序：

- 一、辦理背書保證時，財務單位應依背書保證對象之申請，逐項審核其資格、額度是否符合本管理辦法之規定及有無已達應公告申報標準之情事，並應依據本作業程序進行審查評估。
- 二、因業務往來關係從事背書保證，應明定背書保證金額與業務往來金額是否相當之評估標準。
- 三、審查程序：
  - (一) 本公司辦理背書保證，經辦單位應作成具體審查評估報告，評估報告內容應包括下列項目：
    1. 背書保證之必要性及合理性。
    2. 背書保證對象之徵信及風險評估。
    3. 對公司之營運風險、財務狀況及股東權益之影響。
    4. 應否取得擔保品及擔保品之評估價值。
  - (二) 背書保證對象若為淨值低於實收資本額二分之一之子公司，應定期檢視子公司之營運狀況，若子公司營運有持續惡化或可能發生背書保證風險時，應立即呈報董事長並提出降低背書保證風險之計畫。
  - (三) 本公司於辦理背書保證時，應由經辦單位填具「背書保證申請/註銷單」，敘明背書保證公司、對象、種類、理由及金額等事項，併同前述之評估報告，依據第七條背書保證額度內(含)送呈董事長核准後，事後報請最近一次董事會追認之。於註銷背書保證時，應由經辦單位填具「背書保證申請/註銷單」，敘明背書保證公司、對象、種類、理由及金額等事項，呈董事長核准後辦理。
- 四、經辦單位辦理背書保證時，應具體評估風險性，必要時應取得被背書保證公司之擔保品。
- 五、財務單位應就背書保證事項建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依規定應審慎評估之事項，詳予登載備查。
- 六、背書保證總額達本公司淨值百分之五十以上者，應於股東會說明其必要性及合理性。



七、本公司之內部稽核人員應至少每季稽核本公司及子公司背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知各監察人。

八、本公司之子公司擬為他人背書保證者，本公司應命該子公司依「公開發行公司資金貸與及背書保證處理準則」規定訂定背書保證作業程序，並應依所訂作業程序辦理。子公司並應於每月十日(不含)前將上月份背書保證之金額、對象、期限等向本公司申報，惟如達本程序第十條所訂之標準時，則應立即通知本公司，俾辦理公告申報。

#### 第九條 印鑑章使用及保管程序

本公司應以公司印鑑章為背書保證之專用印鑑章，該印鑑章應由經董事會授權之專責人員保管，並依所訂程序，始得鈐印或簽發票據。

#### 第十條 公告申報程序

一、本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額

二、本公司及子公司背書保證達下列標準之一者，應於事實發生之日起二日內公告申報：

(一)本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上者。

(二)本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上者。

(三)本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上者。

(四)本公司或子公司新增背書保證金額達新台幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。

三、本公司之子公司非屬國內公開發行公司者，該子公司有上述應公告申報之事項，應由本公司為之。

#### 第十一條 罰則

本公司經理人及主辦人員辦理背書保證作業，如有違反本作業程序規定者，依照本公司人事管理規章提報考核，依其情節輕重處罰。

#### 第十二條 其他事項

一、本公司因情事變更，致背書保證對象不符規定或金額超限時，應訂定改善計畫，並將相關改善計畫送各監察人。

二、本公司應依中華民國財務會計準則公報第九號之規定，評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。

三、本作業程序未盡事宜，除非英屬開曼群島相關法令另有強制規定，悉依中華民國相關法令規定辦理。

#### 第十三條 實施

本公司背書保證作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料併送各監察人及提報股東會討論，修正時亦同。另外若本公司已設置獨立董事者，將本程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

#### 第十四條 附則

本作業程序制定於西元二零零九年十二月廿一日董事會通過。

第一次修正於西元二零一零年六月二十四日股東常會通過。

第二次修正於西元二零一一年六月二十七日股東常會通過。

## 六、全體董事及監察人持股情形

本公司董事、監察人截至本次股東會停止過戶日(102年04月26日)股東名簿記載股數如下：

職 稱	姓 名	目 前 持 有 股 數	
		股 數	持 股 比 率 %
董 事 長	侯 尊 中	7,511	0.02
董 事	FURAMA HOTELS INTERNATIONAL MANAGEMENT INC. 代表人：黃杰偉、吳盈良	8,415,505	26.60
董 事	LUXURY DYNASTY COMPANY LIMITED 代表人：侯嘉禎	3,753,236	11.86
獨 立 董 事	薛 彬 彬	-	-
獨 立 董 事	劉 祖 德	-	-
獨 立 董 事	楊 政 憲	-	-
監 察 人	侯 尊 仁	-	-
監 察 人	侯 翠 杏	-	-
監 察 人	康 榮 寶	-	-

註：本公司截至本次股東會停止過戶日已發行股份總額為 31,642,440 股。

七、本次無償配股對公司營業績效、每股盈餘及股東報酬率之影響

項目		年度	民國一〇二年度
		期初實收資本額(元)	
本年度配股配息情形(註一)	董監事酬勞		-
	每股現金股利		0.50 元
	盈餘轉增資每股配股數		0.05 股
營業績效變化情形		營業利益	(註二)
		營業利益較去年同期增(減)比率	
		稅後純益	
		稅後純益較去年同期增(減)比率	
		每股盈餘	
		每股盈餘較去年同期增(減)比率	
		年平均投資報酬率(年平均本益比倒數)	
擬制性 每股盈 餘及本 益比	若盈餘轉增資全數改配放	擬制每股盈餘	(註二)
	現金股利	擬制年平均投資報酬率	
	若未辦理資本公積轉增資	擬制每股盈餘	
		擬制年平均投資報酬率	
	若未辦理資本公積且盈餘 轉增資改以現金股利發放	擬制每股盈餘	
		擬制年平均投資報酬率	

註一：民國一〇二年度之配股配息情形，係依據民國一〇二年三月二十九日董事會之決議估計，俟本年度股東常會決議通過後，依相關規定辦理。

註二：依「公開發行公司公開財務預測資訊處理準則」規定，本公司無須公開民國一〇二年度財務預測資訊。

## 八、員工紅利及董監事酬勞等相關資訊

(一) 本公司民國一〇一年盈餘分配議案，於民國一〇二年三月二十九日經董事會決議通過，有關董事會通過之擬議分配情形如下：

項 目	金 額 ( 新 台 幣 元 )
員工紅利--現金	\$776,394
董監酬勞--現金	0

(二) 本公司上年度盈餘用以配發員工分紅及董事、監察人酬勞情形：

本公司一〇〇年度盈餘分配議案業經一〇一年六月二十九日股東常會決議通過，其中分派員工紅利 348,808 元，實際尚未分派；另本公司一〇〇年度無配發董事、監察人酬勞。

