

2019 Annual General Shareholders' Meeting Minutes

Time : 9:00 a.m. on Tuesday, June 25, 2019

Place : 4F., No. 610, Sec. 4, Taiwan Blvd., Xitun Dist., Taichung City (Windsor Hotel Taichung)

Attending shareholders: Total number of shares attended in person or by proxy were 68,417,755 shares. (Total number of outstanding Company shares amounts to 76,055,696 shares, the attendance rate was 89.95 %.)

Attending directors: Lisa Kao, Michael P Yeh, Alexander Pan, total of 3 directors were in attendance.

Attending independent director: Hui-Erh Yuan, 1 independent director was in attendance.

Chairperson: Lisa Kao, the Chairperson of the Board of Directors



Recorder: Ya-Wen Chiu *Ya Wen Chiu*

I. Meeting Commencement Announced: The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

II. Chairperson's Address: (Omitted)

III. Report Items :

1. 2018 Business Overview, please refer to Appendix 1.
2. Audit Committee's Review Report of 2018 Audited Financial Statements, please refer to Appendix 2.
3. Implementation of the Share Buyback Program

Explanation: The status of implementation of the 2018 share buyback program is as follows:

Term of the Buyback	First Time in 2018
Purpose of the Buyback	Transferring shares to employees
Buyback Period	2018/3/27 – 2018/5/25
Price Range of Shares Bought Back (NT\$ per share)	21 - 38
Actual Type and Number of Shares Bought Back (Shares)	Common stocks 500,000
Actual Total Value of Shares Bought Back (NT\$)	12,860,943
Number of Shares Cancelled or Transferred (Shares)	0
Aggregate Number of Shares Held (Shares)	500,000
Aggregate Number of Shares Held as a Percentage of Total Shares Issued (%)	0.65

4. Amendment to “Procedural Rules of Board Meetings”

Explanation: According to the official letter from TWSE on December 27, 2018, Ref. No. Tai-Zheng-Zhi-Li-Zi- 1070025395, the amendment of ‘Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers’, and on November 30, 2018, Ref. No. Tai-Zheng-Shang-Er-Zi- 1071703794, the amendment of ‘The Checklist of Shareholders Right Protection Items at the Place of Registration of the Foreign Issuer’, the company hereby proposes to amend partial articles of ‘Procedural Rules of Board Meetings’, please refer to Appendix 3 for the comparison table.

IV. Ratification Items

1. Proposed by the Board of Directors

Proposal: Ratification of the 2018 Business Report and Consolidated Financial Statements

Explanation :

- (1) The Company's 2018 Consolidated Financial Statements were audited by Penny Pan, CPA and Audrey Tseng, CPA from PricewaterhouseCoopers Taiwan, and the CPAs issued an audit report with an unqualified opinion.
- (2) Please see the attachments:
 - A. Please refer to Appendix 1 for the Business Report.
 - B. Please refer to Appendix 2 for the Consolidated Financial Statements and Report of Independent Accountants.
- (3) The above-mentioned report and financial statements have been examined by the Audit Committee of the Company.

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,407,687	98.52
Voting rights not in favor: 4,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

2. Proposed by the Board of Directors

Proposal: Adoption of the Surplus Earning Distribution and/or the Loss Offsetting
Proposals of 2018

Explanation:

- (1) The consolidated net loss after tax for 2018 was NT\$21,949,739, and the Company decides not to distribute dividends and additional directors and employees compensation.
- (2) Please refer to below for the Profit and Loss Appropriation Table which has been approved by the Audit Committee:

Coaster International Co., Ltd.
Profit and Loss Appropriation Table

Unit: NT\$	
Items	Amount
Beginning retained earnings	281,176,483
Less: Net loss after tax	21,949,739
Legal reserve	0
Add: Other adjustment	1,464,020
Distributable net income	260,690,764
Less: Distributable items	
Cash dividend to shareholders	0
Unappropriated retained earnings	260,690,764

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,406,687	98.52
Voting rights not in favor: 5,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

V. Deliberation Items

1. Proposed by the Board of Directors

Proposal: Amendment to the 'Articles of Incorporation'.

Explanation:

- (1) According to the official letter from TWSE on November 30, 2018, Ref. No. Tai-Zheng-Shang-Er-Zi- 1071703794, and September 19, 2017, Ref. No. Tai-Zheng-Shang-Er-Zi- 1061703251, the amendment of 'The Checklist of Shareholders Right Protection Items at the Place of Registration of the Foreign Issuer', the company hereby proposes to amend the 'Articles of Incorporation'. The official English version of the 'Article of Incorporation' shall govern.
- (2) Please refer to Appendix 5 for the comparison table.

Resolution: This proposal shall be resolved by a Special Resolution. Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,406,687	98.52
Voting rights not in favor: 5,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

2. Proposed by the Board of Directors

Proposal: Amendment to the 'Operational procedures for Acquisition and Disposal of Assets'

Explanation:

- (1) According to the official letter from Financial Supervisory Commission (FSC) on November 26,2018, Ref. No. Jin-Guan-Zheng-Fa-Zi-10703410725 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the 'Operational procedures for Acquisition and Disposal of Assets'.
- (2) Please refer to Appendix 6 for the comparison table.

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,407,687	98.52
Voting rights not in favor: 4,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

3. Proposed by the Board of Directors

Proposal: Amendment to the 'Operational procedures for Derivatives Trading'

Explanation:

- (1) According to the official letter from FSC on November 26,2018, Ref. No. Jin-Guan-Zheng-Fa-Zi-10703410725 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the Operational procedures for Derivatives Trading.
- (2) Please refer to Appendix 7 for the Comparison Table.

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,406,687	98.52
Voting rights not in favor: 5,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

4. Proposed by the Board of Directors

Proposal: Amendment to the 'Operational procedures for Loaning of Company Funds'

Explanation:

(1) According to the official letter from FSC on March 7,2019, Ref. No. Jin-Guan-Zheng-Shen-Zi-1080304826 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the 'Operational procedures for Loaning of Company Funds'.

(2) Please refer to Appendix 8 for the Comparison Table.

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,396,687	98.50
Voting rights not in favor: 15,000	0.02
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

5. Proposed by the Board of Directors

Proposal: Amendment to the 'Operational procedures for Endorsements and Guarantees'

Explanation:

(1) According to the official letter from FSC on March 7, 2019, Ref. No. Jin-Guan-Zheng-Shen-Zi-1080304826 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the 'Operational procedures for Endorsements and Guarantees'.

(2) Please refer to Appendix 9 for the Comparison Table.

Resolution: Voting results for this proposal was as follows:

Shares present at the time of voting: 68,417,755 shares

Voting results (Including electronic voting rights)(shares)	Proportion of shareholder voting rights presented during vote (%)
Voting rights in favor: 67,406,687	98.52
Voting rights not in favor: 5,000	0.00
Waived/non-voted voting rights: 1,006,068	1.47

The proposal was approved as proposed.

VI. Extraordinary and Motions: None.

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

(Only a summary is recorded in these Minutes for the Annual Shareholders' Meeting. For details, please refer to the audio and video recordings of the meeting.)



Lisa Kao

Chairperson



Ya-Wen Chiu

Recorder

VI. Meeting Adjournment < 附錄 >

<Attachment>

Attachment 1 附錄一

客思達股份有限公司

Coaster International Co., Ltd.

營業報告書

Business Report

一、經營方針

1. The operational guidelines

客思達耕耘美國市場三十餘年，在室內家具的開發、採購進口以及供應鏈配銷等環節向來不遺餘力。2018 年，美國家具產業受中美貿易摩擦以及各項國際經濟不確定性因素，加上電子商務的快速擴張，持續壓縮整體供應鏈之獲利空間，並對實體零售店造成嚴峻的競爭壓力，加劇零售業面臨新一波汰弱留強之情況。

Coaster is a leading North American furniture import distributor. Since its inception over 30 years ago, Coaster has committed to provide quality products and services to exceed the expectation of its customers. 2018 was a year that full of challenges; while Coaster brick and mortar customers (furniture retail stores) were losing their edge with the expansion of E-retailing (Ecommerce retailing), the industry was also under the mist of US- China trade war and the disruption of global supply chain.

面對競爭日益激烈的美國家具市場，客思達於今年(2019 年)初正式推出 Coaster 新品牌：CoasterEveryday、CoasterEssence 以及 CoasterElevations，經由 CoasterFurniture.com 官方網頁之全面設計改版，增加社群媒體互動經營，帶領消費者認識客思達的新風貌。此外，客思達將持續精進供應鏈管理效率及產品開發設計能力、並結合中小實體通路、將觸角延伸至客戶服務，同時維持最適存貨規模、強化管理的競爭力、維持穩健的財務結構、提升獲利能力，期能以實質的成績回饋給股東。

In view of today's consumer shopping preference and the emerging of new retailing opportunities; in 2018, Coaster redesigned its consumer-centric website (coasterfunitutre.com) with a new logo and three

sub-brands which enable Coaster to more effectively market its products to targeted consumer groups. Early this year (2019) at Las Vegas furniture trade show, Coaster officially announced its new website with the three sub-brands: CoasterElevations, Coaster Essence, and CoasterEveryday. With the new logo and redesigned website, Coaster enables furniture shoppers to navigate and more easily find the needed information of Coaster products and enjoy enriched shopping experience. In addition, to satisfy consumers' demand on shopping on-line while receiving services locally, Coaster connected its local service network of dealers to consumers by providing dealer locator function on its website, so shoppers can easily find local service stores to support their service needs. Coaster continues driving for inventory level optimization, operation efficiency, favorable operation results and creating value to its shareholders.

二、營運概況

2. An overview of enterprise operations

客思達 2018 年在推動聯名品牌及新產品之銷售及通路擴張、以及加速產品組合更新之下，全年合併營收突破新台幣 120 億元。然而 2018 年第一季因高額倉儲成本 致銷貨成本短暫劇烈上升，2018 年第一季營業毛利率下滑至 21.71%，自第二季開始毛利率逐漸回歸至正常水準，第二季至第四季單季毛利率分別為 28.91%、29.80% 以及 30.08%，全年營業毛利率 27.62%，2018 年合併營業毛利約新台幣 33.19 億元，扣除合併營業費用約新台幣 33.21 億元、營業外收支淨額約新台幣 4 仟 717 萬元，稅前淨損約新台幣 4 仟 964 萬餘元，年度稅後每股虧損 0.29 元。

In 2018, Coaster added several hundreds of new product lines, with this modified and expanded product mix and distribution channels, Coaster's 2018 annual net sales reached to NT\$12 billion. However, due to the additional inventory, related carrying, temporary labor and storage costs staring from the end of prior year (2017), Coaster's 2018 first quarter gross margin rate was eroded down to 21.71%. After digesting the excessive inventory, Coaster quarterly gross margin rates of rest of the 2018 year were gradually returned to its normal level at 28.91%, 29.80% and 30.08% for the 2nd, 3rd and 4th quarter respectively. By end of 2018, Coaster reported an annual gross margin of NT\$3.319 billion (with a consolidated annual gross margin rate of 27.62%), consolidated operating expenses of NT\$3.321 billion, non-operating expenses of NT\$47.171 million, which led to a net loss before tax of NT\$49.639 million and the per-share loss of NT\$0.29.

三、營業計劃實施成果

3. The implementation of business plan

客思達於 2018 年已達成品牌之推展與通路開發、供應鏈管理資訊管理平台升級、以及產品組合更新等重要工作，下一階段將積極推動品牌能見度之經營，強化與消費者連結，結合既有實體通路之客戶服務，將觸角延伸至對消費者的行銷層面，向新零售模式推進，打造可長可久優質經營的事業。

In 2018, Coaster completed several major tasks, including promoting its own brand and co-brand, developing multi-distribution channels, upgrading its self-developed supply-chain management system (RP2) and renewing its product mix. Coaster will continue enhancing the visibility of Coaster brand and sub-brands, by marketing Coaster products to targeted consumer groups, connecting dealers to Coaster managed nationwide service network to better service consumers. Our goal is to gradually migrate from our existing B2B (Coaster to Dealers) business model to a new retailing business model with Coaster online marketing and Coaster dealers' local services (i.e., an O2O business model).

四、營業收支執行情形

4. The Execution of the budget derivative of operating revenue and expenditure

1. 營業收入部分

(1) Revenue

2018 年度合併營業收入新台幣 12,013,456 仟元，較 2017 年度之新台幣 11,913,042 仟元增加新台幣 100,414 仟元。以功能性貨幣表示，2018 年度合併營業收入美金 398,755 仟元，較 2017 年度之美金 391,856 仟元增加美金 6,899 仟元。

The consolidated net revenue of 2018 was NT\$12.013 billion, compared with NT\$11.913 billion in 2017, an increase of NT\$100 million. In term of US dollar (the functional currency), the 2018 consolidated net revenue of US\$398.755 million, compared with that of prior year (2017) of US\$391.856 million, an increase of US\$6.899 million.

2. 營業支出部分

(2) Operating expense

2018 年度營業費用新台幣 3,321,003 仟元，較 2017 年度之新台幣 3,271,020 仟元，增加新台幣 49,983 仟元，主要因素為參加例行性展覽之支出、以及推動聯名品牌所增加之相關行銷費用。

The 2018 consolidated operation expense of NT\$3.321 billion, compared with that of prior year (2017) of NT\$3.271 billion, represents an increase of NT\$49.983 million, mainly incurred by the marketing activity such as the routine tradeshow and the co-branding related events.

五、獲利能力分析

5. Profitability analysis

2018 年度之本期稅後淨損新台幣 21,950 仟元，每股虧損新台幣 0.29 元。

The consolidated net loss after tax for 2018 was NT\$21.95 million, the loss per share for 2018 is NT\$0.29.

六、研究發展狀況 (本公司於行銷層面之研究與新科技應用之發展狀況)

6. Research and development (The development of applied technology on the company's marketing strategy)

電子商務與實體零售整合已是不可忽視的趨勢，隨著科技的進步與商業模式的演進，實體與虛擬的界限不再涇渭分明。客思達希望經由 CoasterFurniture.com 官方網頁之全面設計改版，增加社群媒體互動經營，帶領消費者認識客思達的新風貌。此外，透過新科技之應用，幫助消費者線上選購符合需求的家具，以提高線上成交率、降低線上銷售之商品退換率以及所延伸之額外成本，創造集團未來營運保持良好成長動能。

The trend of new retailing is to integrate the online and off-line (local) services to enrich consumer shopping experience. This (O2O) business integrates the online marketing, sales with local delivery and post-sales customer services. With the development of technology and applications, the physical world (brick and mortar stores) and virtual environment (e.g., online marketing) merge into the O2O business. In viewing of this trend, in early 2018, Coaster started developing a redesigned a consumer centric website specifically for targeted furniture shoppers to easily retrieve Coaster product information from the website and select local delivery services provided by the preferred Coaster dealers. This business model (online marketing/Sales and local services) is expected to increase consumer satisfaction, reduce the rate of return merchandise, and enhance the profitability of business operation.

敬祝 各位

身體健康、萬事如意！

董事長：

Chairperson: Zhi-Hao



總經理

President: Jui-Jen Yeh



會計主管：

Accounting Manager: Alexander Pan



Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's Financial Statements, 2018 Business Report and proposal for profit and loss appropriation of 2018 earnings. Of which, the Financial Statements have been audited by PricewaterhouseCoopers Taiwan. The Financial Statements, 2018 Business Report and proposal for profit and loss appropriation of 2018 earnings have been audited by us as Audit Committee of the Company. We deem no inappropriateness on these documents. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report. Please review.

COASTER INTERNATIONAL CO., LTD.

Chairperson of the Audit Committee

On the date of March 28, 2019

Attachment 3 附錄三

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司 董事會議事規範 修訂對照表

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
Article 3 第三條	<p>Meeting Notice and Meeting Materials 會議通知及會議資料</p> <p>The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。</p> <p>The reasons for calling a Board of Directors meeting shall be notified to each director and supervisor (if there is any) at least seven days in advance. In emergency circumstances, however, a meeting may be called on a shorter notice. Upon the consent from the recipients, the meeting notice may be distributed electronically.</p> <p>董事會之召集，應載明召集事由，於七日前通知各董事及監察人(如有設置)，但遇有緊急情事時，得隨時召集之。如經相對人同意者，召</p>	<p>Meeting Notice and Meeting Materials 會議通知及會議資料</p> <p>The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。</p> <p>The reasons for calling a Board of Directors meeting shall be notified to each director and supervisor (if there is any) at least seven days in advance. In emergency circumstances, however, a meeting may be called on a shorter notice. Upon the consent from the recipients, the meeting notice may be distributed electronically.</p> <p>董事會之召集，應載明召集事由，於七日前通知各董事及監察人(如有設置)，但遇有緊急情事時，得隨時召集之。如經相對人同意者，召</p>	<ol style="list-style-type: none"> 1. 配合證交所於107年12月27日修訂「上市公司董事會設置及行使職權應遵循事項要點」第15條，應訂定處理董事所提要求之標準作業程序(含人員及處理期限等)，就董事之要求給予適當且即時之回應。 2. 擬將新增之作業程序，於本公司「董事會議事規範」第三條第六項及第七項予以增訂。並配合組織調整，將議事單位調整為董事會秘書處。 3. 依證交所之公告，本項修訂之完成期限為108年6月30日前。

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	<p>集通知得以電子方式為之。</p> <p>All matters set out in subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.</p> <p>本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。</p> <p>The Administrative Department is designated by the Board of Directors as the <u>meeting administrative office</u> to handle the administrative matters of the Board meetings.</p> <p>董事會指定之辦理議事事務單位為<u>管理部</u>。</p> <p>The meeting administrative office is responsible to draft agenda for the Board meeting and prepare sufficient meeting materials to be mailed with the meeting notice.</p>	<p>集通知得以電子方式為之。</p> <p>All matters set out in subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.</p> <p>本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。</p> <p>The Administrative Department is designated by the Board of Directors as the <u>Board Secretariat</u> to handle the administrative matters of the Board meetings.</p> <p>董事會指定之辦理議事事務單位為<u>董事會秘書處</u>。</p> <p>The meeting administrative office is responsible to draft agenda for the Board meeting and prepare sufficient meeting materials to be mailed with</p>	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	<p>議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。</p> <p>Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information. If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board of Directors.</p> <p>董事如認為會議資料不充分，得向議事單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。</p>	<p>the meeting notice.</p> <p>議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。</p> <p>Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information, <u>the meeting administrative office shall provide information within three business days.</u> If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board of Directors.</p> <p>董事如認為會議資料不充分，得向議事單位請求補足，<u>議事單位應於三日內提供</u>。董事如認為議案資料不充足，得經董事會決議後延期審議之。</p> <p><u>Since the Company does not have corporate governance manager, the Company's meeting administrative office shall be responsible for handing the requests of</u></p>	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
		<p><u>the Company's Board of Directors; in accordance with the Company's principles, the the Board Secretariat shall immediately and effectively assist the Board of Directors to perform their duties, within 7 business days by the highest priority.</u></p> <p><u>本公司未設置公司治理主管，爰由董事會秘書處負責處理董事要求事項，並以即時有效協助董事執行職務之原則，於七日內儘速辦理。</u></p>	
Article 14 第十四條	<p>Director's Avoidance of Conflict of Interest 董事之利益迴避制度</p> <p>To the extent required by Applicable Listing Rules, a Director shall state the important aspects of the interested party relationship in respect to any matter at the respective meeting including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly), and</p>	<p>Director's Avoidance of Conflict of Interest 董事之利益迴避制度</p> <p>To the extent required by Applicable Listing Rules, a Director shall state the important aspects of the interested party relationship in respect to any matter at the respective meeting including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly), <u>in the</u></p>	<p>配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號函之「外國發行人註冊地國股東權益保護事項檢查表」暨公司法第206條增修。</p>

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	<p>such Director may not participate in the discussion or vote in such matter which may conflict with and impair the interest of the Company; provided, however, Such Director shall excuse him or herself during discussion and voting and may not exercise voting rights on behalf of other Directors. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p>	<p><u>case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</u> And such Director may not participate in the discussion or vote in such matter which may conflict with and impair the interest of the Company; provided, however, Such Director shall excuse him or herself during discussion and voting and may not exercise voting rights on behalf of other Directors. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p>	
	如上市(櫃)法令有所要求, 董	如上市(櫃)法令有所要求, 董	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	<p>事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，如有自身利害關係(無論直接或間接)應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入表決或參與討論，但應於當次董事會說明其自身利害關係之重要內容，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。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p>	<p>事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，如有自身利害關係(無論直接或間接)應於當次董事會說明其利害關係之重要內容，<u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。</u>如有害於公司利益之虞時，不得加入表決或參與討論，但應於當次董事會說明其自身利害關係之重要內容，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。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p>	
Article 17 第十七條	<p><u>Supplementary Provisions</u> <u>附則</u></p> <p>The establishment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by an Ordinary Resolution at a general meeting. <u>The amendment to the Rules shall be subject to approval</u></p>	<p><u>Supplementary Provisions</u> <u>附則</u></p> <p>The establishment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by an Ordinary Resolution at a general meeting. <u>The amendment to the Rules shall be subject to approval</u></p>	<p>為加速股東會之進行，且本公司股東會議事辦法已上傳至本公司網站供投資人查詢，故擬刪除本規範第17條後段，有關本規範之修訂提出於股東會中報告之作業程序。</p>

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	<p><u>of the Board of Directors, which shall be further reported in a general meeting.</u></p> <p>本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。<u>本規範之修訂應經本公司董事會決議通過，並於股東會中報告。</u></p>	<p><u>of the Board of Directors.</u></p> <p>本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。<u>本規範之修訂應經本公司董事會決議通過。</u></p>	

Attachment 4

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Stockholders of COASTER INTERNATIONAL CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of COASTER INTERNATIONAL CO., LTD. and its subsidiaries (the “Group”) as at December 31, 2018 and 2017, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2018 and 2017, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's consolidated financial statements in the current period are stated as follows:

Assessment of allowance for inventory valuation losses

Description

Refer to Note 4(10) for accounting policies on inventory assessment, Note 5(2) for accounting estimates and assumptions applied on inventory assessment, and Note 6(4) for details of allowance for inventory valuation losses. As of December 31, 2018, the balance of inventory amounted to NT\$ 3,003,494 thousand, constituting 61% of consolidated total assets.

The Group is primarily engaged in the sales, import and wholesale of furniture. The Group purchases merchandise mainly from Asian suppliers which are then sold to American small and medium local retail stores, online shops and large chain stores. As the Group has many warehouses in America and acts as a logistics center for the sellers to ensure instant and sufficient merchandise supply, inventories are a significant portion of the Group's consolidated total assets. The Group measures inventories at the lower of cost and net realisable value. For inventories aged over a certain period and for items individually identified as obsolete inventories, the net realisable value was calculated based on historical data of the degree of discounts required for inventory clearance. As the changes in net realisable value of inventory would have an impact on inventory value, the determination of net realisable value involves significant judgment, and considering that the inventory is material to the financial statements, we identified the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. We assessed the reasonableness of policies on loss for market value decline and obsolete and slow-moving inventories, including the determination basis of net realisable value, the source of historical data of discounts, and the reasonableness of the basis of individually identified

obsolete inventories.

2. We obtained an understanding of the inventory management process and observed the annual stock take to assess the effectiveness of management's classification and controls over obsolete and slow-moving inventory.
3. We obtained an understanding of the appropriateness of the logic of the inventory aging statements, and randomly checked the accuracy of inventory aging statements to confirm whether the information on the statements is consistent with its policies.
4. We had discussions with management to assess the reasonableness of expected sales in the future, and verified a sample of separately numbered inventory against the historical data of discounts, compared the sample to prior allowance for inventory valuation losses and referred to subsequent transactions to assess the reasonableness of allowance for inventory valuation losses.

Estimation of refund liabilities

Description

Refund liabilities are the returns and discounts related to product sales. Refer to Note 4(24) for accounting policies, Note 5(2) for accounting estimation and assumptions on refund liabilities, and Note 6(9) for details and movements in refund liabilities.

Due to changes in technology development and consumption behavior, as well as the growth of ecommerce in recent years, the Group invested in and actively expanded new distribution channels, and sales revenue arising from electronic commerce now represents a major part of the Group's total operating revenue. The Group provides ecommerce customers with discounts based on certain amount of sales. The Group calculates sales allowance based on the discount rate on the contract, estimates refund liabilities based on expected sales and periodically adjusts sales allowance based on actual sales.

The estimation of allowance involves a high degree of uncertainty, as the terms, items and rates are varied with different ecommerce firms, and the calculation is subject to management's judgment, including expected percentage of allowance and expected sales. Thus, we consider the estimation of refund liabilities a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. We obtained an understanding of the internal control process of refund liabilities, including the management of sales allowance agreements and the calculation of refund liabilities which was reviewed by the responsible management.
- B. We examined the refund liabilities calculation details, randomly checked the allowance rate for individual customers against individual agreements, to ensure that the sales amount used in the calculation agreed with the sales report and to check the accuracy of the calculation.
- C. We examined subsequent payments for refund liabilities, and randomly assessed the reasonableness of the estimated refund liabilities amount against actual payments.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the Group’s financial reporting process.

Auditor’s responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is

not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Penny Pan

Audrey Tseng

For and on behalf of PricewaterhouseCoopers, Taiwan

March 28, 2019

The accompanying financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF DOLLARS)

		US Dollars	New Taiwan Dollars	
ASSETS	Notes	December 31, 2018	December 31, 2018	December 31, 2017
Current assets				
Cash and cash equivalents	6(1)	\$ 15,141	\$ 462,555	\$ 348,475
Accounts receivable, net	6(2)	19,710	602,142	537,906
Other receivables	6(3)	7,322	223,675	281,400
Current tax assets		845	25,829	12,917
Inventories, net	6(4)	98,314	3,003,494	3,690,749
Prepayments		3,916	119,634	100,296
Total current assets		145,248	4,437,329	4,971,743
Non-current assets				
Property, plant and equipment, net	6(5)	3,218	98,284	106,634
Intangible assets		1,414	43,206	35,509
Deferred tax assets	6(20)	9,705	296,503	273,853
Refundable deposits		1,458	44,555	43,118
Total non-current assets		15,795	482,548	459,114
TOTAL ASSETS		\$ 161,043	\$ 4,919,877	\$ 5,430,857

(Continued)

LIABILITIES AND EQUITY	Notes	US Dollars	New Taiwan Dollars	
		December 31, 2018	December 31, 2018	December 31, 2017
Current liabilities				
Short-term borrowings	6(6)	\$ 27,630	\$ 844,107	\$ 1,389,196
Contract liabilities-current		1,666	50,905	-
Notes payable		49	1,491	7,496
Accounts payable		21,677	662,237	605,068
Other payables	6(7)	10,755	328,546	330,078
Other payables-related parties	7	57	1,734	1,749
Current tax liabilities		85	2,587	19,336
Provisions-current	6(8)	2,067	63,159	151,465
Refund liabilities-current	6(9)	2,348	71,739	-
Other current liabilities		40	1,219	52,702
Total current liabilities		<u>66,374</u>	<u>2,027,724</u>	<u>2,557,090</u>
Non-current liabilities				
Deferred tax liabilities	6(20)	6	182	37
Net defined benefit liability, non-current	6(10)	820	25,044	29,149
Other non-current liabilities		3,411	104,203	107,859
Total non-current liabilities		<u>4,237</u>	<u>129,429</u>	<u>137,045</u>
Total liabilities		<u>70,611</u>	<u>2,157,153</u>	<u>2,694,135</u>
Equity				
Ordinary shares	6(12)	25,375	765,557	765,557
Capital surplus		56,079	1,789,584	1,786,070
Retained earnings	6(13)			
Legal reserve		1,806	55,493	52,640
Unappropriated retained earnings		7,734	260,690	306,996
Other equity interest		(128)	(95,752)	(174,541)
Treasury shares	6(12)	(434)	(12,848)	-
Total equity		<u>90,432</u>	<u>2,762,724</u>	<u>2,736,722</u>
Significant contingent liabilities and unrecognised contract commitments	9			
TOTAL LIABILITIES AND EQUITY		<u>\$ 161,043</u>	<u>\$ 4,919,877</u>	<u>\$ 5,430,857</u>

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2018 AND 2017

(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS (LOSS) PER SHARE DATA)

Items	Notes	US Dollars	New Taiwan Dollars	
		2018	2018	2017
Operating revenue	6(14) and 12(5)	\$ 398,755	\$ 12,013,456	\$ 11,913,042
Operating cost	6(4)(10)(18)			
	(19)	(288,605)	(8,694,921)	(8,350,567)
Gross profit		<u>110,150</u>	<u>3,318,535</u>	<u>3,562,475</u>
Operating expenses	6(10)(18)(19) and 7			
Selling expenses		(76,074)	(2,291,918)	(2,245,505)
General and administrative expenses		(33,923)	(1,021,999)	(1,025,515)
Expected credit losses	12(2)	(235)	(7,086)	-
Total operating expenses		(110,232)	(3,321,003)	(3,271,020)
(Loss) gain from operations		(82)	(2,468)	291,455
Non-operating income and expenses				
Other income	6(15)	206	6,190	3,818
Other gains and losses	6(16)	(75)	(2,246)	(22,429)
Finance cost	6(17)	(1,697)	(51,115)	(44,952)
Total non-operating income and expenses		(1,566)	(47,171)	(63,563)
(Loss) profit before income tax		(1,648)	(49,639)	227,892
Income tax benefit (expense)	6(20)	919	27,689	(199,361)
(Loss) profit for the year		<u>(\$ 729)</u>	<u>(\$ 21,950)</u>	<u>\$ 28,531</u>
Other comprehensive income (loss)				
Components of other comprehensive income that will not be reclassified to profit or loss				
Gain (loss) on remeasurements of defined benefit plans	6(10)	\$ 61	\$ 1,830	(\$ 2,666)
Exchange difference on translation of foreign financial statements		-	82,172	(271,924)
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(20)	(12)	(366)	453
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation of foreign financial statements		111	(3,383)	5,387
Other comprehensive income (loss), net for tax		<u>\$ 160</u>	<u>\$ 80,253</u>	<u>(\$ 268,750)</u>
Total comprehensive income (loss)		<u>(\$ 569)</u>	<u>\$ 58,303</u>	<u>(\$ 240,219)</u>
(Loss) profit attributable to:				
Owners of parent		<u>(\$ 729)</u>	<u>(\$ 21,950)</u>	<u>\$ 28,531</u>
Comprehensive income (loss) attributable to:				
Owners of the parent		<u>(\$ 569)</u>	<u>\$ 58,303</u>	<u>(\$ 240,219)</u>
Basic earnings (loss) per share	6(21)	<u>\$ 0.00</u>	<u>(\$ 0.29)</u>	<u>\$ 0.37</u>
Diluted earnings (loss) per share	6(21)	<u>\$ 0.00</u>	<u>(\$ 0.29)</u>	<u>\$ 0.35</u>

The accompanying notes are an integral part of these consolidated financial statements.

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSAND OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent							
		Capital Surplus			Retained Earnings		Exchange differences on translation of foreign financial statements	Treasury stock	Total equity
Notes	Ordinary shares	Issued at a premium	Employee share options	Legal reserve	Unappropriated retained earnings				
<u>2017</u>									
		\$ 765,557	\$ 1,764,524	\$ 13,267	\$ 17,758	\$ 621,783	\$ 91,996	\$ -	\$ 3,274,885
		-	-	-	-	28,531	-	-	28,531
		-	-	-	-	(2,213)	(266,537)	-	(268,750)
		-	-	-	-	26,318	(266,537)	-	(240,219)
Appropriation and distribution of retained earnings:	6(13)								
Legal reserve		-	-	-	34,882	(34,882)	-	-	-
Cash dividends		-	-	-	-	(306,223)	-	-	(306,223)
Compensation cost of employee stock options	6(11)	-	-	8,279	-	-	-	-	8,279
Balance at December 31, 2017		\$ 765,557	\$ 1,764,524	\$ 21,546	\$ 52,640	\$ 306,996	(\$ 174,541)	\$ -	\$ 2,736,722
<u>2018</u>									
		\$ 765,557	\$ 1,764,524	\$ 21,546	\$ 52,640	\$ 306,996	(\$ 174,541)	\$ -	\$ 2,736,722
		-	-	-	-	(21,950)	-	-	(21,950)
		-	-	-	-	1,464	78,789	-	80,253
		-	-	-	-	(20,468)	78,789	-	58,303
Appropriation and distribution of retained earnings:	6(13)								
Legal reserve		-	-	-	2,853	(2,853)	-	-	-
Cash dividends		-	-	-	-	(22,967)	-	-	(22,967)
Compensation cost of employee stock options	6(11)	-	-	3,514	-	-	-	-	3,514
Purchase of treasury shares	6(12)	-	-	-	-	-	78,789	(12,848)	(12,848)
Balance at December 31, 2018		\$ 765,557	\$ 1,764,524	\$ 25,060	\$ 55,493	\$ 260,690	(\$ 95,752)	(\$ 12,848)	\$ 2,762,724

The accompanying notes are an integral part of these consolidated financial statements.

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated (loss) profit before income tax for the year		(\$ 49,639)	\$ 227,892
Adjustments to reconcile consolidated (loss) profit before tax to net cash provided by (used in) operating activities			
Income and expenses having no effect on cash flows			
Expected credit losses	12(2)	7,086	-
Provision for bad debts	12(4)	-	(291)
Depreciation	6(5)(18)	36,046	36,236
Amortisation	6(18)	9,800	2,933
Gain on disposal of property, plant and equipment	6(16)	(205)	(801)
Interest expense	6(17)	30,589	22,873
Interest income	6(15)	(1,284)	(844)
Compensation cost of employee stock options	6(11)	3,514	8,279
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Accounts receivable		(71,322)	(26,456)
Other receivables		57,725	(2,212)
Prepayments		(28,585)	10,003
Inventories		687,255	(873,114)
Net changes in liabilities relating to operating activities			
Contract liabilities-current		2,241	-
Notes payable		(6,005)	4,699
Accounts payable		57,169	(66,178)
Other payables		(1,532)	2,332
Other payables-related parties		(15)	(43)
Provisions-current		(426)	16,910
Refund liabilities-current		(20,497)	-
Other current liabilities		(2,819)	1,968
Net defined benefit liability, non-current		(2,641)	776
Other non-current liabilities		(3,656)	17,392
Cash generated from (used in) operations		702,799	(617,646)
Interest received		1,284	844
Interest paid		(30,589)	(22,873)
Income tax paid		(15,659)	(111,820)
Net cash flows provided by (used in) operating activities		<u>657,835</u>	<u>(751,495)</u>

(Continued)

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Proceeds from disposal of property, plant and equipment		\$ 336	\$ 1,088
Acquisition of property, plant and equipment	6(5)	(25,549)	(25,398)
Acquisition of intangible assets		(7,207)	(57)
(Increase) decrease in refundable deposits		(1,437)	4,942
Net cash used in investing activities		(33,857)	(19,425)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		1,129,777	2,097,710
Decrease in short-term borrowings		(1,675,910)	(1,018,747)
Cash dividends paid	6(13)	(22,967)	(306,223)
Purchase of treasury shares	6(12)	(12,848)	-
Net cash (used in) provided by financing activities		(581,948)	772,740
Effect of exchange rate changes on cash and cash equivalents		103,835	(288,238)
Net increase (decrease) in cash and cash equivalents		145,865	(286,418)
Cash and cash equivalents at beginning of year		278,048	564,466
Cash and cash equivalents at end of year		<u>\$ 423,913</u>	<u>\$ 278,048</u>
Component of Cash and Cash Equivalents:			
Cash and cash equivalents on balance sheet	6(1)	\$ 462,555	\$ 348,475
Items defined as cash and cash equivalents under IAS No. 7	6(6)	(38,642)	(70,427)
Cash and cash equivalents at end of year		<u>\$ 423,913</u>	<u>\$ 278,048</u>

The accompanying notes are an integral part of these consolidated financial statements.

Attachment 5 附錄五

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

公司章程修訂對照表

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
Date of special resolution 特別決議日期	<p>THE COMPANIES LAW (AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF COASTER INTERNATIONAL CO., LTD.客思達股份有限公司(Adopted by Special Resolution passed on <u>June 26, 2017</u>)</p> <p>股份有限公司公司法(如修訂版)COASTER INTERNATIONAL CO., LTD.客思達股份有限公司之公司章程修訂和重述版(於2017年6月27日以特別決議通過)</p>	<p>THE COMPANIES LAW (AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF COASTER INTERNATIONAL CO., LTD.客思達股份有限公司(Adopted by Special Resolution passed on <u>June [25], 2019</u>)</p> <p>股份有限公司公司法(如修訂版)COASTER INTERNATIONAL CO., LTD.客思達股份有限公司之公司章程修訂和重述版(於2019年[6]月[25]日以特別決議通過)</p>	<p>To update the date of special resolution adopted by the shareholders at the annual general meeting.</p> <p>於股東會以特別決議通過此次修正章程之日期。</p>
Interpretation 定義	[New Article]	<p><u>"Delisting" means (a) the delisting of the Shares registered or listed on any Taiwan stock exchange or securities market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or Spin-off; and (b) the shares of the surviving company in the Merger.</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<p><u>the transferee company in the general assumption or the existing company or newly-incorporated company in the share swap or Spin-off will not be registered or listed on any Taiwan stock exchange or securities market;</u></p> <p><u>「終止上市」係指(a)本公司於任何台灣之證券交易所或證券市場登錄或上市之股份因本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上市，且(b)存續、受讓、既存或新設之公司之股份未於任何台灣之證券交易所或證券市場登錄或上市；</u></p>	<p>配合臺灣證券交易所股份有限公司2017年9月19日臺證上二字第1061703251號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
Interpretation 定義	[New Article]	<p><u>"Supermajority Special Resolution" means a Special Resolution approved by the Shareholders holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting;</u></p> <p><u>「重度特別決議」係指經持有於股東會召集時已發行股份總數三分之二以上股東之同意通過之特別決議；</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.</p> <p>配合臺灣證券交易所股份有限公司2017年9月19日臺證上二字第1061703251號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
31	<p>The Company may also by Special Resolution:</p> <p>(a) change its name;</p> <p>(b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and</p> <p>(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.</p> <p>本公司亦得以特別決議：</p> <p>(a) 變更其名稱；</p> <p>(b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及</p> <p>(c) 本公司得依照上市櫃法令及公司法之規定進行合併。</p>	<p>The Company may also by Special Resolution:</p> <p>(a) change its name;</p> <p>(b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and</p> <p>(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.</p> <p><u>For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.</u></p> <p>本公司亦得以特別決議：</p> <p>(a) 變更其名稱；</p> <p>(b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及</p> <p>(c) 本公司得依照上市櫃法令及公司法之規定進行合併。</p> <p><u>為免疑義，如合併同時將終止上市，第 33A 條應適用之。</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.</p> <p>配合臺灣證券交易所股份有限公司 2017 年 9 月 19 日臺證上二字第 1061703251 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
33A	<p>[New Article]</p> <p>[本條新增]</p>	<p><u>The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.</u></p> <p><u>就本公司之終止上市，應依據上市櫃</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.</p> <p>配合臺灣證券交易</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
		<u>法令經重度特別決議通過。</u>	所股份有限公司 2017年9月19日臺 證上二字第 1061703251號公告 要求依據修正後之 「外國發行人註冊 地國股東權益保護 事項檢查表」修正本 公司章程條文。
50	<p>The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <p>(a) election or discharge of Directors or supervisors (if any);</p> <p>(b) amendments to the Memorandum of Association and/or these Articles;</p> <p>(c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p> <p>(d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for</p>	<p>The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; <u>material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:</u></p> <p>(a) election or discharge of Directors or supervisors (if any);</p> <p>(b) amendments to the Memorandum of Association and/or these Articles;</p> <p>(c) <u>reduction in share capital of the Company;</u></p> <p>(d) <u>application for de-registration as a public company;</u></p> <p>(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p> <p>(f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letters No. Tai-Jeng-Shang II 10717037941 and No. Tai-Jeng-Shang II 1061703251) on November 30, 2018 and September 19, 2017.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>regular joint operation with others;</p> <p>(e) the transfer of the whole or any material part of its business or assets;</p> <p>(f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(g) the private placement of equity-linked securities;</p> <p>(h) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(i) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by</p>	<p>others;</p> <p>(g) the transfer of the whole or any material part of its business or assets;</p> <p>(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(i) the private placement of equity-linked securities;</p> <p>(j) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the</p>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; and</p> <p>(l) the transfer of Treasury Shares to its employees by the Company.</p> <p>Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.</p> <p>下列事項應於股東會召集通知中列舉，不得以臨時動議提出：</p> <p>(a) 選任或解任董事或監察人(如有)；</p> <p>(b) 變更備忘錄及/或本章程；</p> <p>(c) 本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割；</p> <p>(d) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；</p> <p>(e) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(f) 受讓他人全部營業或財產而對公司營運有重大影響者；</p>	<p>then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(n) the transfer of Treasury Shares to its employees by the Company; <u>and</u></p> <p>(o) <u>the Delisting.</u></p> <p>Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.</p> <p>下列事項應於股東會召集通知中列舉，不得以臨時動議提出；<u>其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：</u></p> <p>(a) 選任或解任董事或監察人(如有)；</p> <p>(b) 變更備忘錄及/或本章程；</p> <p>(c) <u>減資；</u></p> <p>(d) <u>申請停止公開發行；</u></p> <p>(e) 本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割；</p> <p>(f) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；</p> <p>(g) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(h) 受讓他人全部營業或財產而對公司營運有重大影響者；</p> <p>(i) 私募發行具股權性質之有價證券；</p>	<p>配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號及2017年9月19日臺證上二字第1061703251號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>(g) 私募發行具股權性質之有價證券；</p> <p>(h) 董事從事競業禁止行為之許可；</p> <p>(i) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；</p> <p>(k) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；<u>以及</u></p> <p>(l) 本公司將庫藏股移轉予員工。</p> <p>除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。</p>	<p>(j) 董事從事競業禁止行為之許可；</p> <p>(k) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(l) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；</p> <p>(m) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；</p> <p>(n) 本公司將庫藏股移轉予員工；<u>以及</u></p> <p>(o) 終止上市。</p> <p>除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。</p>	
52	<p>Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a proposal for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general</p>	<p><u>One or more</u> Shareholders holding <u>in the aggregate of</u> one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing <u>or by way of electronic transmission</u> to the Company a <u>matter</u> for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>The Board <u>may exclude</u> a proposal submitted by a Shareholder(s) <u>if</u> (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted <u>after the expiration of</u> the specified period determined by the Board, <u>in which case, the rejected proposal shall not be discussed at the annual general meeting.</u> The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The</p>	<p>by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>The Board <u>shall accept</u> a proposal submitted by one or more Shareholders <u>and arrange for the proposal to be discussed at the annual general meeting unless</u> (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) <u>in aggregate</u> of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the <u>Law or</u> Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; <u>(iv) the proposal submitted exceeds three hundred words</u>; or (v) the proposal is <u>not</u> submitted <u>within</u> the specified period determined by the Board; <u>provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange</u></p>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>截至該次停止過戶期間前持有已發行股份總數百分之一(1%)以上之股東，得以書面向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。</p> <p>有下列情形之一者，董事會得拒絕股東之提案且該議案不得於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；(二)其提案按上市櫃法令非股東會所得決議者；(三)提案超過一項；或(四)逾董事會訂定之受理截止日期始提出者。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集</p>	<p><u>for it being discussed at the annual general meeting.</u> The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>截至該次停止過戶期間前<u>合計</u>持有已發行股份總數百分之一(1%)以上之<u>一或多位</u>股東，得以書面或<u>電子受理方式</u>向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。</p> <p><u>除非</u>有下列情形之一者，董事會<u>應將該一或多位</u>股東之提案<u>列入</u>議案，於該年度股東常會討論：(一)提案的<u>一或多位</u>股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，<u>合計</u>持股未達已發行股份總數百分之一(1%)；(二)其提案按<u>公司法</u>或上市櫃法令非股東會所得決議者；(三)提案超過一項；(四)<u>議案超過三百字</u>；或<u>(五)於</u>董事會訂定之受理截止日期<u>外</u>提出者。<u>但股東提案係為敦促</u></p>	<p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

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	通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由	<u>公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u> 本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	
53A	[New Article] [本條新增]	<p><u>Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.</u></p> <p><u>繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
54A	[New Article]	<u>The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 53A above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<u>董事會或依第 53A 條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。</u>	Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
63	<p>The instrument appointing a 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: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.</p> <p>委託書格式應經<u>董事會</u>批准，並載明僅使用於特定股東會，其內容至少應</p>	<p>The instrument appointing a proxy shall be in the form approved by the Company and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.</p> <p>委託書格式應經<u>本公司</u>批准，並載明僅使用於特定股東會，其內容至少應</p>	<p>To amend this Article to reflect the fact that the proxy instrument is in the form approved by the Company.</p> <p>本條修正係反映委託書格式由本公司</p>

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	包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。	包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。	批准並寄送之實務。
77	When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. If <u>it is resolved</u> at a general meeting held prior to the expiration of the term of the current Directors <u>that all Directors shall be re-elected with effect immediately after the adoption of such resolution</u> (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. The aforesaid re-election of all Directors shall be	When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. If all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors(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. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

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	<p>held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.</p> <p>董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。</p> <p>股東會在現任董事任期未屆滿前<u>決議改選全體董事且決議同時立即生效</u>(「全面改選」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。</p>	<p>(50%) of total issued Shares of the Company.</p> <p>董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。</p> <p>股東會在現任董事任期未屆滿前改選全體董事(「<u>全面改選</u>」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。</p>	<p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
82B	<p>For so long as the Shares are registered <u>in</u> the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "Approval Time"), shall be discharged or vacated from the office of Director or supervisor (as the case may be).</p>	<p>For so long as the Shares are registered <u>on</u> the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director (<u>other than the Independent Director</u>) or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "Approval Time"), shall be discharged or vacated from the office of Director</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall be null and void.</p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，公司董事或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「當選日」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。</p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，如任何</p>	<p>or supervisor (as the case may be).</p> <p>For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director <u>(other than as an Independent Director)</u> or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall be null and void.</p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，公司董事(<u>不含獨立董事</u>)或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「當選日」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。</p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，如任何人被指派或選任為公司董事(<u>不含</u></p>	<p></p> <p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

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	何人被指派或選任為公司董事或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。	獨立董事 或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。	
102	<p>A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:</p> <p>(a) committed an organized crime and has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five (5) years;</p> <p>(b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years;</p> <p>(c) has been adjudicated guilty by a final judgment for <u>misappropriating company or public funds during the time of his public service</u>, and the time elapsed after he has served the</p>	<p>A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:</p> <p>(a) committed an organized crime and has been adjudicated guilty by a final judgment, <u>and he has not served the term of the sentence yet, he has not served the full term of the sentence, or</u> the time elapsed after he has served the full term of the sentence, <u>his term of probation has expired or he has been pardoned</u> is less than five (5) years;</p> <p>(b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and <u>he has not served the term of the sentence yet, he has not served the full term of the sentence, or</u> the time elapsed after he has served the full term of such sentence, <u>his term of probation has expired or he has been pardoned</u> is less than two (2) years;</p> <p>(c) has been adjudicated guilty by a final judgment for <u>violating anti-corruption law</u>, and <u>he has not served the term of the sentence yet, he has not served the full term of the sentence, or</u> the time elapsed after he has</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p>

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	<p>full term of such sentence is less than two (2) years;</p> <p>(d) becomes bankrupt and has not been discharged from bankruptcy;</p> <p>(e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(f) has no or only limited legal capacity;</p> <p>(g) dies or is found to be or becomes of unsound mind;</p> <p>(h) resigns his office by notice in writing to the Company; or</p> <p>(i) is removed from office and ceases to be the Director pursuant to these Articles.</p> <p>有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：</p> <p>(a) 曾犯組織犯罪，經有罪判決確定，<u>服刑期滿</u>尚未逾五年者；</p> <p>(b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上<u>宣告，服刑期滿</u>尚未</p>	<p>served the full term of such sentence, <u>his term of probation has expired or he has been pardoned</u> is less than two (2) years;</p> <p>(d) becomes bankrupt <u>or enters into liquidation process by a court order</u> and has not been discharged from bankruptcy <u>or liquidation</u>;</p> <p>(e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(f) has no or only limited legal capacity;</p> <p>(g) dies or is found to be or becomes of unsound mind;</p> <p>(h) resigns his office by notice in writing to the Company;</p> <p>(i) <u>becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not been revoked</u>; or</p> <p>(j) is removed from office and ceases to be the Director pursuant to these Articles.</p> <p>有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：</p> <p>(a) 曾犯組織犯罪，經有罪判決確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後</u>尚未逾五年者；</p> <p>(b) 曾犯詐欺、背信、侵占罪經受<u>宣告</u>有期徒刑一年以上之刑確定，<u>尚未執行、尚未執行完畢，或執行完</u></p>	<p>配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

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	<p>逾二年者；</p> <p>(c) <u>曾服公務虧空公款，經判決確定， 服刑期滿</u>尚未逾二年者；</p> <p>(d) 宣告破產且尚未解除；</p> <p>(e) 使用票據經拒絕往來尚未期滿者；</p> <p>(f) 無法律行為能力或限制行為能力者；</p> <p>(g) 死亡或被認為或陷入精神耗弱；</p> <p>(h) 以書面通知公司辭任董事職位；或</p> <p>(i) 經依本章程解任者。</p>	<p><u>畢、緩刑期滿或赦免後</u>尚未逾二年者；</p> <p>(c) <u>曾犯貪污治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後</u>尚未逾二年者；</p> <p>(d) <u>受宣告破產或經法院裁定開始清算程序</u>，且尚未解除；</p> <p>(e) 使用票據經拒絕往來尚未期滿者；</p> <p>(f) 無法律行為能力或限制行為能力者；</p> <p>(g) 死亡或被認為或陷入精神耗弱；</p> <p>(h) 以書面通知公司辭任董事職位；</p> <p>(i) <u>因欠缺行為能力經依台灣法律受輔助宣告尚未撤銷</u>；或</p> <p>(j) 經依本章程解任者。</p>	
107	<p>A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:</p> <p>(a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement</p>	<p>A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:</p> <p>(a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p>

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	<p>which may after the date of the notice be made with that company or firm; or</p> <p>(b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;</p> <p>shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.</p> <p>To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p> <p>Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents</p>	<p>which may after the date of the notice be made with that company or firm; or</p> <p>(b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;</p> <p>shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.</p> <p>To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p> <p>Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents</p>	

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	<p>on such personal interest at the same Board meeting.</p> <p>董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知：</p> <p>(a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或</p> <p>(b) 其就該通知發送後可能和與其具有關係之特定人簽署之契約或協議應認為有利害關係；</p> <p>應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。</p> <p>如上市櫃法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得</p>	<p>on such personal interest at the same Board meeting.</p> <p><u>In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</u></p> <p>董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知：</p> <p>(a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或</p> <p>(b) 其就該通知發送後可能和與其具有關係之特定人簽署之契約或協議應認為有利害關係；</p> <p>應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。</p> <p>如上市櫃法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得</p>	<p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>

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	<p>加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p> <p>不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容。</p>	<p>加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p> <p>不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容。</p> <p><u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。</u></p>	
117	<p>The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors:</p> <p>(a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;</p> <p>(b) the sale or transfer of the whole or any material part of its business or assets;</p> <p>(c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(d) the election of Chairman of the Board pursuant to these Articles;</p>	<p>The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors:</p> <p>(a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;</p> <p>(b) the sale or transfer of the whole or any material part of its business or assets;</p> <p>(c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(d) the election of Chairman of the Board pursuant to these Articles;</p> <p>(e) <u>the distribution of part or all of the dividends or bonus of the Company by way of cash</u></p>	<p>To amend this Article by taking into consideration with new Article 240, Paragraph 5 of the Companies Law of the Republic of China which allows the Articles of Association of the Company to authorize the Board of Directors to distribute cash dividends by way of a special resolution of the Board of Directors.</p>

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	<p>(e) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and</p> <p>(f) issuance of corporate bonds.</p> <p>下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：</p> <p>(a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；</p> <p>(b) 出售或轉讓其全部或主要部分的營業或財產；</p> <p>(c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 按本章程選任董事長；</p> <p>(e) 依據第 129 條提撥員工酬勞及董事酬勞；以及</p> <p>(f) 發行公司債券。</p>	<p><u>pursuant to Article 125A;</u></p> <p>(f) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and</p> <p>(g) issuance of corporate bonds.</p> <p>下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：</p> <p>(a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；</p> <p>(b) 出售或轉讓其全部或主要部分的營業或財產；</p> <p>(c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 按本章程選任董事長；</p> <p><u>(e) 依據第 125A 條以現金方式分派股息及紅利之全部或一部；</u></p> <p>(f) 依據第 129 條提撥員工酬勞及董事酬勞；以及</p> <p>(g) 發行公司債券。</p>	<p>參考中華民國公司法第 240 條第 5 項規定修正，使本公司董事會得以特別決議通過發放現金股利。</p>
121	<p>The Audit Committee shall at all reasonable times have access to all books kept by the Company and to all accounts and vouchers relating thereto; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.</p>	<p>The Audit Committee shall at all reasonable times have access to <u>and may make copies of</u> all books, all accounts and vouchers <u>and documents kept by the Company;</u> and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30,</p>

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	<p>審計委員會有權於任何合理的時間審閱本公司之所有帳簿<u>以及</u>帳目<u>以及</u>相關的付款憑單。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。</p>	<p>審計委員會有權於任何合理的時間審閱、<u>抄錄或複製</u>本公司之所有帳簿、帳目、相關的付款憑單<u>及任何文件</u>。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。</p>	<p>2018. 配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
123	<p>Subject to the Cayman Islands law, any Shareholder(s) holding <u>three</u> percent (<u>3</u>%) or more of the total number of the issued Shares of the Company for <u>one</u> (<u>1</u>) consecutive <u>year</u> or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>在符合英屬開曼群島法律之情形下，繼續<u>一年</u>以上持有本公司已發行股份總數百分之<u>三</u>(<u>3</u>%)以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起</p>	<p>Subject to the Cayman Islands law, any Shareholder(s) holding <u>one</u> percent (<u>1</u>%) or more of the total number of the issued Shares of the Company for <u>six</u> (<u>6</u>) consecutive <u>months</u> or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>在符合英屬開曼群島法律之情形下，繼續<u>六個月</u>以上持有本公司已發行股份總數百分之<u>一</u>(<u>1</u>%)以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p> <p>於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p>	<p>訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p> <p>於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p>	<p>要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
123A	<p>[New Article]</p> <p>[本條新增]</p>	<p><u>Other than that the Board of Directors is unwilling or unable to convene a general meeting, an Independent Director of the Audit Committee may convene a general meeting for the interest of the Company when necessary.</u></p> <p><u>審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</u></p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。</p>
125A	<p>[New Article]</p>	<p><u>Notwithstanding the preceding Article (125), the Directors may distribute part or all of the dividends or bonus by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned</u></p>	<p>To amend this Article by taking into consideration with new Article 240, Paragraph 5 of the Companies Law of the Republic</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<p><u>distribution to the Shareholders at the next general meeting.</u></p> <p>縱有前（125）條規定，董事會得以<u>三分之二以上董事之出席，及出席董事過半數之決議，將應分派股息或紅利之全部或一部，以發放現金之方式為之，並於最近一次股東會報告。</u></p>	<p>of China which allows the Articles of Association of the Company to authorize the Board of Directors to distribute cash dividends by way of a special resolution of the Board of Directors.</p> <p>參考中華民國公司法第240條第5項規定修正，使本公司董事會得以特別決議通過發放現金股利。</p>
148	<p>The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company.</p> <p>董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及</p>	<p>The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company. <u>The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.</u></p> <p>董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>配合臺灣證券交易所股份有限公司</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱或抄錄前述文件	本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱、抄錄或複製前述文件。 <u>本公司並應令股務代理機構提供前述文件。</u>	2018 年 11 月 30 日 臺證上二字第 1071703794 號公告 要求依據修正後之 「外國發行人註冊 地國股東權益保護 事項檢查表」修正本 公司章程條文。
159	[New Article] [本條新增]	<u>CORPORATE SOCIAL RESPONSIBILITY</u> <u>For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.</u> <u>企業社會責任</u> <u>公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告 要求依據修正後之 「外國發行人註冊 地國股東權益保護 事項檢查表」修正本 公司章程條文。

Attachment 6

取得或處分資產處理程序修正條文對照表

Comparison Table of Amendments to the ‘Operational Procedures for Acquisition and Disposal of Assets’

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
1	<p>3. 適用範圍：Scope of Assets:</p> <p>凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：The Company and the Subsidiary’s acquisition or disposal of following assets shall follow the procedures:</p> <p>3.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.</p> <p>3.2. 不動產（含土地、房屋及建築、投資性不動產、<u>土地使用權</u>、營建業之存貨）及其他固定資產。Real property (including land, houses and buildings, investment property, <u>the rights to use land</u>, and construction enterprise inventory) and equipment.</p> <p>3.3. 會員證。Membership card.</p> <p>3.4. 專利權、著作權、商標權、特許權等無形資產。Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>3.5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).</p> <p>3.6. 衍生性商品。Derivatives.</p> <p>3.7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfer with the law.</p>	<p>3. 適用範圍：Scope of Assets:</p> <p>凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：The Company and the Subsidiary’s acquisition or disposal of following assets shall follow the procedures:</p> <p>3.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.</p> <p>3.2. 不動產（含土地、房屋及建築、投資性不動產、營建業之存貨）及其他固定資產。Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.</p> <p>3.3. 會員證。Membership card.</p> <p>3.4. 專利權、著作權、商標權、特許權等無形資產。Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>3.5. 使用資產權。Right-of-use assets;</p> <p>3.6. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).</p> <p>3.7. 衍生性商品。Derivatives.</p> <p>3.8. 依法律合併、分割、收購或股份受讓而取得或處分之資產。Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfer with the law.</p>

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	3.8. 其他重要資產。Other important assets.	3.9. 其他重要資產。Other important assets.
2	<p>5.1. 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。 Derivatives: Forward contracts, option contracts, futures contracts, leverage contracts, exchange contracts derived from assets, interest rates, exchange rates, index and other similar commodities, and complicate contracts from combination of them. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, long-term purchasing (selling) agreements.</p>	<p>5.1 衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。 Derivatives: <u>means the forward contracts, options contracts, futures contracts, leverage margin contracts, and swap contracts, the value of which is derived from a certain interest rate, financial instruments prices, commodity prices, exchange rates, index of prices or fee rates, the index of credit ratings or credits, or other variables, and the combination of the aforesaid contracts, or the combination contracts or structured products embedded with the derivatives products, etc.</u> The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.</p>
3	<p>6. 作業程序 Procedures 6.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and the Subsidiary with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions <u>shall not be a related party of any party to the transaction.</u></p>	<p>6. 作業程序 Procedures 6.1. 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易應符合下列規定：Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions <u>shall meet the following requirements:</u> (1) 未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法、或由詐欺、背信、侵占、偽</p>

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
		<p><u>造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告決定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u></p> <p>(2) <u>與交易當事人不得為關係人或有實質關係人之情形。May not be a related party or de facto related party of any party to the transaction.</u></p> <p><u>公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</u></p> <p><u>前項人員於出具估價報告或意見書時，應依下列事項辦理：When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</u></p> <p>(1) <u>承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。Prior to accepting a case, they shall prudently assess their own</u></p>

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
		<p><u>professional capabilities, practical experience, and independence.</u></p> <p>(2) <u>查核案件時，應妥善規劃及執行適當作業流程，以形成結論 並據以出具報告或 意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</u></p> <p>(3) <u>對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</u></p> <p>(4) <u>聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</u></p>
4	6.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：When the Company or the Subsidiary engages in an acquisition or	6.3 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：When the Company or the Subsidiary engages in an acquisition or

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	<p>disposal of assets, following procedures should be adapted to ensure the terms and price of the transaction are appraised.</p> <p>(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之，提請董事會通過。重大之資產交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。For the acquisition or disposal of securities from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object and the price reference basis and others to the authorities base on the “Authorization chart”. For the acquisition or disposal of securities not from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object, the counterpart, the transaction price, trading terms and price reference basis and others to the authorities base on the “Authorization chart” of the Company and its subsidiaries, then submitted to the Board for a resolution. Material asset transactions shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.</p> <p>(2) 取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之。本處理程序、本公司及子公司</p>	<p>disposal of assets, following procedures should be adapted to ensure the terms and price of the transaction are appraised.</p> <p>(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之，提請董事會通過。重大之資產交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。For the acquisition or disposal of securities from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object and the price reference basis and others to the authorities base on the “Authorization chart”. For the acquisition or disposal of securities not from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object, the counterpart, the transaction price, trading terms and price reference basis and others to the authorities base on the “Authorization chart” of the Company and its subsidiaries, then submitted to the Board for a resolution. Material asset transactions shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.</p> <p>(1) 取得或處分不動產及其使用權資產與其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之。本處理程序、</p>

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	<p>之「核決權限表」或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The acquisition or disposal of real estate and other fixed assets shall be based on parity pricing, bargaining, or bidding. The determination of trading prices and trading terms of the acquisition or disposal of real estate and other fixed assets shall reference to assessed present values, current appraised values, actual transacted prices of nearby real estate properties, etc., with the approval in accordance with the “Authorization chart” of the Company and its subsidiaries.</p>	<p>本公司及子公司之「核決權限表」或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The acquisition or disposal of real estate <u>and right-of-use assets thereof</u> and other fixed assets shall be based on parity pricing, bargaining, or bidding. The determination of trading prices and trading terms of the acquisition or disposal of real estate and other fixed assets shall reference to assessed present values, current appraised values, actual transacted prices of nearby real estate properties, etc., with the approval in accordance with the “Authorization chart” of the Company and its subsidiaries.</p>
5	<p>6.4.1. 本公司及子公司取得或處分不動產或其他固定資產，除與<u>政府</u>機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：In acquiring or disposing of real property <u>or</u> equipment where the transaction amount reaches 20 percent of the company's paid-in capital (or 10 percent of the subsidiaries' equity) or NT\$300 million or more, the Company or the Subsidiary, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <p>(1) 因特殊原因須以限定價格或特定價</p>	<p>6.4.1. 本公司及子公司取得或處分不動產<u>及其使用權資產</u>或其他固定資產，除與<u>國內</u>機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：In acquiring or disposing of real property, equipment, <u>or right-of-use assets thereof</u> where the transaction amount reaches 20 percent of the company's paid-in capital (or 10 percent of the subsidiaries' equity) or NT\$300 million or more, the Company or the Subsidiary, unless transacting with a <u>domestic</u> government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment <u>or right-of-use assets thereof</u> held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further</p>

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	<p>格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，<u>未來</u>交易條件變更者，亦應比照上開程序辦理。Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed <u>for any future changes</u> to the terms and conditions of the transaction.</p>	<p>comply with the following provisions: (1) 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；<u>其嗣後有</u>交易條件變更者，亦應比照上開程序辦理。Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed <u>whenever there is any subsequent change</u> to the terms and conditions of the transaction.</p>
6	<p>6.4.3. 本公司及子公司取得或處分會員證或無形資產交易金額達公司實收資本額之20%(或子公司自身業主權益之10%)或新臺幣3億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第20號規定辦理。Where the Company and the Subsidiary acquires or disposes of intangible assets or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</p>	<p>6.4.3 本公司及子公司取得或處分會員證或無形資產<u>或其使用權資產</u>交易金額達公司實收資本額之20%(或子公司自身業主權益之10%)或新臺幣3億元以上者，除與<u>國內</u>政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第20號規定辦理。Where the Company and the Subsidiary acquires or disposes of intangible assets <u>or right-of-use assets thereof</u> or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</p>
7	<p>6.4.4. 取得非供營業使用之不動產與投資有價證券之額度 The scope and limit of real property and securities investment: (1) 本公司投資限額：The limits of the various assets which the Company may invest in are specified as following:</p>	<p>6.4.4. 取得非供營業使用之不動產<u>及其使用權資產</u>與投資有價證券之額度 The scope and limit of real property <u>or right-of-use assets thereof</u> and securities investment: (1) 本公司投資限額：The limits of the various assets which the Company may invest in are specified as following:</p>

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	<p>A. 非供營業使用之不動產投資以不超過公司淨值 20% 為限。 Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company.</p> <p>B. 有價證券投資(不含 100% 持有之長期股權投資)之總額以不超過公司淨值之 60% 為限，投資於個別有價證券(不含 100% 持有之長期股權投資)之總額以不超過公司淨值之 30% 為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.</p> <p>C. 取得或處分會員證或無形資產之交易金額以不超過本公司股東權益之 40% 為限。The transaction amount for the Company's acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the Company.</p> <p>(2) 子公司投資限額：The limits of the various assets which the Subsidiary of the Company may invest in are specified as following:</p> <p>A. 非供營業使用之不動產投資以不超過母公司淨值 20% 為限。Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company / the parent company.</p> <p>B. 有價證券投資(不含 100% 持有之長期股權投資)總額以不超過母公司淨值 60% 為限，投資個別有價證券</p>	<p>A. 非供營業使用之不動產投資<u>及其使用權資產</u>以不超過公司淨值 20% 為限。Total amounts of real property <u>or right-of-use assets thereof</u> for non-operating use shall be no more than 20% of the net worth of the Company.</p> <p>B. 有價證券投資 (不含 100% 持有之長期股權投資) 之總額以不超過公司淨值之 60% 為限，投資於個別有價證券 (不含 100% 持有之長期股權投資) 之總額以不超過公司淨值之 30% 為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.</p> <p>C. 取得或處分會員證或無形資產之交易金額以不超過本公司股東權益之 40% 為限。The transaction amount for the Company's acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the Company.</p> <p>(2) 子公司投資限額：The limits of the various assets which the Subsidiary of the Company may invest in are specified as following:</p> <p>A. 非供營業使用之不動產投資<u>及其使用權資產</u>以不超過母公司淨值 20% 為限。Total amounts of real property <u>or right-of-use assets thereof</u> for non-operating use shall be no more than 20% of the net worth of the Company / the parent company.</p> <p>B. 有價證券投資 (不含 100% 持有之</p>

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	<p>(不含 100% 持有之長期股權投資) 之總額度以不超過母公司淨值之 30% 為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company / the parent company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.</p> <p>C. 取得或處分會員證或無形資產之交易金額以不超過子公司本身股東權益之 40% 為限。The transaction amount of acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the subsidiary itself.</p> <p>上述有價證券投資總額之計算以原始投資成本為計算基礎。Total amounts of investment in securities mentioned above should be count in the original investment cost.</p>	<p>長期股權投資) 總額以不超過母公司淨值 60% 為限, 投資個別有價證券 (不含 100% 持有之長期股權投資) 之總額度以不超過母公司淨值之 30% 為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company / the parent company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.</p> <p>C. 取得或處分會員證或無形資產之交易金額以不超過子公司本身股東權益之 40% 為限。The transaction amount of acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the subsidiary itself.</p> <p>上述有價證券投資總額之計算以原始投資成本為計算基礎。Total amounts of investment in securities mentioned above should be count in the original investment cost.</p>
8	<p>6.5.2 本公司及子公司向關係人取得或處分不動產, 或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額之 20%、總資產 10%(或子公司自身總資產之 10%)或新臺幣 3 億元以上者, 除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外, 應將下列資料提交審計委員會及董事會通過後, 始得簽訂交易契約及支付款項: When the Company or the Subsidiary intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or</p>	<p>6.5.2 本公司及子公司向關係人取得或處分不動產<u>或其使用權資產</u>, 或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額之 20%、總資產 10%(或子公司自身總資產之 10%)或新臺幣 3 億元以上者, 除買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外, 應將下列資料提交審計委員會及董事會通過後, 始得簽訂交易契約及支付款項: When the Company or the Subsidiary intends to acquire or dispose of real property <u>or right-of-use assets thereof</u> from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount</p>

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	<p>more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <p>(1)取得或處分資產之目的、必要性及預計效益。The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</p> <p>(2)選定關係人為交易對象之原因。The reason for choosing the related party as a transaction counterparty.</p> <p>(3)向關係人取得不動產，依第 6.5.3~6.5.5 條規定評估預定交易條件合理性之相關資料。With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with clauses 6.5.3 to 6.5.5.</p> <p>(4)關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the Subsidiary and the related party.</p> <p>(5)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the</p>	<p>reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by <u>domestic</u> securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <p>(1)取得或處分資產之目的、必要性及預計效益。The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</p> <p>(2)選定關係人為交易對象之原因。The reason for choosing the related party as a transaction counterparty.</p> <p>(3)向關係人取得不動產<u>或其使用權資產</u>，依第 6.5.3~6.5.5 條規定評估預定交易條件合理性之相關資料。With respect to the acquisition of real property <u>or right-of-use assets thereof</u> from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with clauses 6.5.3 to 6.5.5.</p> <p>(4)關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the Subsidiary and the related party.</p> <p>(5)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the</p>

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	<p>contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>(6) 依第 6.4 條規定取得之專業估價者出具之估價報告，或會計師意見。An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding clause 6.4.</p> <p>(7) 本次交易之限制條件及其他重要約定事項。Restrictive covenants and other important stipulations associated with the transaction.</p> <p>前項交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with clause 6.8.1, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p>	<p>contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>(6) 依第 6.4 條規定取得之專業估價者出具之估價報告，或會計師意見。An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding clause 6.4.</p> <p>(7) 本次交易之限制條件及其他重要約定事項。Restrictive covenants and other important stipulations associated with the transaction.</p> <p>前項交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認：The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with clause 6.8.1, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount:___</p> <p><u>(1)取得或處分供營業使用之設備或其使用權資產。Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u></p> <p><u>(2)取得或處分供營業使用之不動產使用權資產 Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u></p> <p>依第 6.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上</p>

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	<p>依第 6.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 6.5.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" referred to in this paragraph</p>	<p>同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 6.5.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" referred to in this paragraph shall be calculated as the actual number of persons currently holding those positions.</p>

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	shall be calculated as the actual number of persons currently holding those positions.	
9	<p>6.5.3 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性：To acquire real property from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners:</p> <p>(1) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.</p> <p>(2) 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this</p>	<p>6.5.3 本公司及子公司向關係人取得不動產或<u>其使用權資產</u>，應按下列方法評估交易成本之合理性：To acquire real property <u>or right-of-use assets thereof</u> from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners:</p> <p>(1) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.</p> <p>(2) 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this</p>

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	<p>shall not apply where the financial institution is a related party of one of the trading counterparts.</p> <p>合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。Where land and houses thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the preceding manners.</p> <p>本公司及子公司向關係人取得不動產，依<u>第一項及第二項</u>規定評估不動產成本，並應洽請會計師復核及表示具體意見。To acquire real property from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with paragraph 1 and paragraph 2, and shall also engage a CPA to audit the appraisal and render a specific opinion.</p>	<p>shall not apply where the financial institution is a related party of one of the trading counterparts.</p> <p>合併購買<u>或租賃</u>同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。Where land and houses thereupon are combined as a single property purchased <u>or leased</u> in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the preceding manners.</p> <p>本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，依<u>前兩項</u>規定評估不動產成本，並應洽請會計師復核及表示具體意見。To acquire real property <u>or right-of-use assets thereof</u> from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with <u>preceding two paragraphs</u> and shall also engage a CPA to audit the appraisal and render a specific opinion.</p>
10	<p>6.5.4 本公司及子公司向關係人取得不動產，有下列情形之一者，應依第 6.5.2 條規定辦理，不適用第 6.5.3 條之規定：Where the acquisition of real property by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 6.5.2 and the clauses 6.5.3 do not apply:</p> <p>(1) 關係人係因繼承或贈與而取得不動產。The related party acquired the real property through inheritance or as a gift.</p> <p>(2) 關係人訂約取得不動產時間距本交易訂約日已逾 5 年。More than five years have elapsed from the time the related party signed the contract to</p>	<p>6.5.4 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，有下列情形之一者，應依第 6.5.2 條規定辦理，不適用第 6.5.3 條之規定：Where the acquisition of real property <u>or right-of-use assets thereof</u> by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 6.5.2 and the clauses 6.5.3 do not apply:</p> <p>(1) 關係人係因繼承或贈與而取得不動產<u>或其使用權資產</u>。The related party acquired the real property <u>or right-of-use assets thereof</u> through inheritance or as a gift.</p> <p>(2) 關係人訂約取得不動產<u>或其使用權資產</u>時間距本交易訂約日已逾 5 年。More than five years have elapsed from the time the related party signed</p>

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	<p>obtain the real property to the contract conclusion date for the current transaction.</p> <p>(3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。Real property is acquired through conclusion of a joint development contract with the related party or through engaging a related party to build real property, either on the company's own land or on rented land.</p>	<p>the contract to obtain the real property <u>or right-of-use assets thereof</u> to the contract conclusion date for the current transaction.</p> <p>(3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>(4) <u>母公司、子公司、或其直接或間接持有百分之百發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u></p>
11	<p>6.5.5 本公司及子公司依第 6.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 6.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 6.5.3 paragraph 1 and paragraph 2 are uniformly lower than the transaction price, the clause 6.5.6 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA:</p> <p>(1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>a. 素地依第 6.5.3~6.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利</p>	<p>6.5.5 本公司及子公司依第 6.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 6.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 6.5.3 paragraph 1 and paragraph 2 are uniformly lower than the transaction price, the clause 6.5.6 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA:</p> <p>(1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>a. 素地依第 6.5.3~6.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利</p>

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	<p>潤，應以最近 3 年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設業毛利率孰低者為準。Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人<u>成交</u>案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.</p> <p>(2) 本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人<u>成交</u>案例相當且面積相近者。Where the Company or the Subsidiary provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar</p>	<p>潤，應以最近 3 年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設業毛利率孰低者為準。Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人<u>交易</u>案例，其面積相近，且交易條件經按不動產買賣<u>或租賃</u>慣例應有之合理樓層或地區價差評估後條件相當者。Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market <u>sale or leasing</u> practices.</p> <p>(2) 本公司及子公司舉證向關係人購入之不動產<u>或租賃取得不動產使用權資產</u>，其交易條件與鄰近地區一年內之其他非關係人<u>交易</u>案例相當且面積相近者。Where the Company or the Subsidiary provides evidence that the terms of the transaction are</p>

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	<p>size by unrelated parties within the preceding year.</p> <p>前二項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾 500 公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積 50% 為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property.</p>	<p>similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.</p> <p>前二項所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾 500 公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人交易案例之面積不低於交易標的物面積 50% 為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。</p> <p>Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property or right-of-use assets thereof.</p>
12	<p>6.5.6 本公司及子公司向關係人取得不動產，如經按第 6.5.3~6.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 6.5.3 to 6.5.5 are uniformly lower than the transaction price, the following requirements shall be met:</p> <p>(1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公</p>	<p>6.5.6 本公司及子公司向關係人取得不動產或其使用權資產，如經按第 6.5.3~6.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 6.5.3 to 6.5.5 are uniformly lower than the transaction price, the following requirements shall be met:</p> <p>(1) 應就不動產或其使用權資產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評</p>

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	<p>司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。A special reserve shall be set aside in accordance with the relevant laws and regulations against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company and the Subsidiary uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company.</p> <p>(2) 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。In any of the circumstances referred to in the preceding subparagraph, the Audit Committee shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The Audit Committee may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company.</p> <p>(3) 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。Actions taken pursuant to the preceding subparagraphs (1) and (2) shall be</p>	<p>價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。A special reserve shall be set aside in accordance with the relevant laws and regulations against the difference between the real property <u>or right-of-use assets thereof</u> transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company and the Subsidiary uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company.</p> <p>(2) 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。In any of the circumstances referred to in the preceding subparagraph, the Audit Committee shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The Audit Committee may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company.</p> <p>(3) 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。Actions taken pursuant to the preceding</p>

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	<p>reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent.</p> <p>本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。The subparagraphs (1)-(3) of the clause 6.5.6 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.</p>	<p>subparagraphs (1) and (2) shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入<u>或承租</u>之資產已認列跌價損失或處分<u>或終止租約</u>或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased <u>or leased</u> at a premium, or they have been disposed of, <u>or the leasing contract has been terminated</u>, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent.</p> <p>本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。The subparagraphs (1)-(3) of the clause 6.5.6 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.</p>
13	<p>6.8 資訊公開 Operating procedure for public disclosure of information</p> <p>6.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起算2日內將相關資訊於相關主管機關指定網站辦理公告申報：Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day</p>	<p>6.8 資訊公開 Operating procedure for public disclosure of information</p> <p>6.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起算2日內將相關資訊於相關主管機關指定網站辦理公告申報：Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day</p>

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	<p>of occurrence of the event:</p> <p>(1) 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司實收資本額之 20%、總資產 10% 或新臺幣 3 億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;</p> <p>(2) 進行合併、分割、收購或股份受讓。Merger, demerger, acquisition, or transfer of shares;</p> <p>(3) 從事衍生性商品交易損失達全部或個別契約之損失上限金額。Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company;</p> <p>(4) 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：Where equipment for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>a. 實收資本額未達新臺幣 100 億元之</p>	<p>of occurrence of the event:</p> <p>(1) 向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人為取得或處分不動產外<u>或其使用權資產</u>之其他資產且交易金額達本公司實收資本額之 20%、總資產 10% 或新臺幣 3 億元以上。但買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。The acquisition or disposal of real property <u>and right-of-use assets thereof</u> from a related party, or acquisition or disposal of any assets other than a real property <u>and right-of-use assets thereof</u> from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of <u>domestic</u> government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;</p> <p>(2) 進行合併、分割、收購或股份受讓。Merger, demerger, acquisition, or transfer of shares;</p> <p>(3) 從事衍生性商品交易損失達全部或個別契約之損失上限金額。Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company;</p> <p>(4) 取得或處分之資產種類屬供營業使用之設備<u>或其使用權資產</u>，且其交易對象非為關係人，交易金額並達下列規定之一：Where equipment <u>or right-of-use assets thereof</u> for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>a. 實收資本額未達新臺幣 100 億元</p>

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	<p>公開發行公司，交易金額達新臺幣 5 億元以上。For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>b. 實收資本額達新臺幣 100 億元以上之公開發行公司，交易金額達新臺幣 10 億元以上。For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>(5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣 5 億元以上。Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction amount under NT\$500 million. (Subject to the amount the Company and the Subsidiary expects to invest in)</p> <p>(6) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者。但下列情形不在此限：Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:</p>	<p>之公開發行公司，交易金額達新臺幣 5 億元以上。For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>b. 實收資本額達新臺幣 100 億元以上之公開發行公司，交易金額達新臺幣 10 億元以上。For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>(5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，<u>且其交易對象非為關係人</u>本公司及子公司預計投入之交易金額<u>超過</u>新臺幣 5 億元以上。Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, <u>and furthermore the transaction counterparty is not a related party,</u> and the transaction amount <u>reaches above</u> NT\$500 million. (Subject to the amount the Company and the Subsidiary expects to invest in)</p> <p>(6) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者。但下列情形不在此限：Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:</p> <p>a. 買賣<u>國內</u>公債。Trading of <u>domestic</u> government bonds.</p>

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	<p>a. 買賣公債。Trading of government bonds</p> <p>b. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;</p> <p>前項交易金額依下列方式計算之：The transaction amount referred to in the preceding paragraph shall be calculated in the following manners:</p> <p>(1) 每筆交易金額。The amount of any individual transaction;</p> <p>(2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year;</p> <p>(3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;</p> <p>(4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;</p> <p>第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。Within one year as used in <u>paragraph 2</u> refers to the year preceding the base</p>	<p>b. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;</p> <p>前項交易金額依下列方式計算之：The transaction amount referred to in the preceding paragraph shall be calculated in the following manners:</p> <p>(1) 每筆交易金額。The amount of any individual transaction;</p> <p>(2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year;</p> <p>(3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產<u>或其使用權資產</u>之金額。The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;</p> <p>(4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;</p> <p>本款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。Within one year as used in <u>this paragraph</u> refers to the year preceding the base date of occurrence of the current</p>

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	date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be entered.	transaction. Items duly announced in accordance with these Regulations need not be entered.
14	<p>6.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 6.8 條規定應公告申報情事者，由本公司為之。 Information required to be publicly announced and reported in accordance with the provisions of the preceding clause 6.8 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company. 前項子公司適用第 6.8.1 條第一項第四款之應公告申報標準有關達實收資本額之 <u>20%或總資產 10%</u> 規定，以本公司之實收資本額或總資產為準。The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, <u>20% of relative to paid-in capital or 10% of total assets</u>, it reaches a threshold requiring public announcement and regulatory filing under subparagraph 4, paragraph 1 of clause 6.8.1.</p>	<p>6.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 6.8 條規定應公告申報情事者，由本公司為之。 Information required to be publicly announced and reported in accordance with the provisions of the preceding clause 6.8 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company. 前項子公司適用第 6.8.1 條第一項第四款之應公告申報標準有關達實收資本額或 <u>總資產</u> 規定，以本公司之實收資本額或總資產為準。The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, <u>relative to paid-in capital or total assets</u>, it reaches a threshold requiring public announcement and regulatory filing under subparagraph 4, paragraph 1 of clause 6.8.1.</p>
15	<p>7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。These Regulations were first enacted and implemented on September 15, 2014. 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。These Regulations were approved by the shareholders' meeting held on September 16, 2015. 7.3. 本程序於西元 2017 年 6 月 26 日提報股東會。These Regulations were approved by the shareholders' meeting held on June 26, 2017.</p>	<p>7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。These Regulations were first enacted and implemented on September 15, 2014. 7.2 本程序於西元 2015 年 9 月 16 日提報股東會。These Regulations were approved by the shareholders' meeting held on September 16, 2015. 7.3 本程序於西元 2017 年 6 月 26 日提報股東會。These Regulations were approved by the shareholders' meeting held on June 26, 2017. 7.4 <u>本程序於西元 2019 年 x 月 x 日提報股東。</u> These Regulations were approved by the</p>

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
		shareholders' meeting held on X X, 2019.

Attachment 7

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

衍生性商品交易處理程序 修正條文對照表
Comparison Table of Amendments to the 'Operational Procedures for Derivatives Trading'

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	<p>4.1. 衍生性金融商品，係指其價值由資產、利率、匯率、股價、商品價格、指數或其他利益等商品所衍生之交易契約（如遠期契約、選擇權、期貨、槓桿保證金、交換暨上述商品組合而成之複合式契約等，所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。）</p> <p>The term "Derivative Products" as used in these Procedures means any trading contracts with worth derived from assets, interest rates, foreign exchange rates, indexes or other interests (such as forward contracts, options, futures, swaps, and the hybrid products consisted by them). The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, long-term purchase (sales) agreements.</p>	<p>4.1 衍生性金融商品，係指其價值由<u>特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數</u>所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，<u>上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨契約。</u></p> <p>The term "Derivative Products" as used in these Procedures means the forward contracts, options contracts, futures contracts, leverage margin contracts, and swap contracts, <u>the value of which is derived from a certain interest rate, financial instruments prices, commodity prices, exchange rates, index of prices or fee rates, the index of credit ratings or credits, or other variables, and the combination of the aforesaid contracts, or the combination contracts or structured products embedded with the derivatives products, etc.</u> The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term</p>	<p>配合國際財務報導準則第九號金融工具之定義，修正第一款本準則衍生性商品之範圍，並酌作文字修正。</p>

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		leasing contracts, or long-term purchase (sales) agreements.	
2	<p>7. 制訂歷程 <u>Enacted and Amended</u></p> <p>7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014.</p> <p>7.2 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015.</p>	<p>7. 制訂歷程 <u>Enacted and Amended</u></p> <p>7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014.</p> <p>7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015.</p> <p>7.3. <u>本程序於西元 2019 年 x 月 x 日提報股東會。</u> <u>These Regulations were approved by the shareholders' meeting held on X X, 2019.</u></p>	修訂歷程

Attachment 8

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

資金貸與他人作業程序 修正條文對照表
Comparison Table of Amendments to the ‘Operational Procedures for Loaning of Company Funds’

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	<p>4.1.3. 本公司對他公司如有短期融通資金之必要者，融資總額以本公司淨值之40%為限，對單一法人或團體貸與之限額，亦不得超過本公司淨值之40%。另本公司直接及間接持有表決權股份100%之境外公司間，如有短期融通資金之必要者，融資限額由各子公司依自身<u>資產規模分別制定</u>。</p> <p>Where an inter-company short-term financing facility is necessary, the total amount available for lending purposes shall not exceed 40% of the net worth of the Company, the total lending amount to an individual borrower shall not exceed 40% of the net value of the Company. Where an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the total amount available for lending shall <u>be defined based on the total asset value of the overseas subsidiary.</u></p>	<p>4.1.3 本公司對他公司如有短期融通資金之必要者，融資總額以本公司淨值之40%為限，對單一法人或團體貸與之限額，亦不得超過本公司淨值之40%。另本公司直接及間接持有表決權股份100%之境外公司間，如有短期融通資金之必要者，融資限額由各子公司依自身<u>淨值100%為限</u>。Where an inter-company short-term financing facility is necessary, the total amount available for lending purposes shall not exceed 40% of the net worth of the Company, the total lending amount to an individual borrower shall not exceed 40% of the net value of the Company. Where an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the total amount available for lending shall <u>not exceed 100% of the net worth of the overseas subsidiary.</u></p>	<p>依據資金貸與辦法第3條之修訂,放寬國外子公司間從事短期融通金額之限制,並依本次修訂制定適當之風險管理程序。</p>

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
2	<p>4.2.4 本公司對持股 50% 以上子公司之資金貸與，或本公司直接及間接持有表決權股份 100% 之境外公司間(或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100% 之境外公司間)之資金貸與，得免檢附前述 4.2.1「資金貸與事項申請書」以及 4.2.2 及 4.2.3 之審查及徵信事項。</p> <p>Where the Company loan to a company in which the Company holds more than 50 percent of the equity, or an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the submission of an application described in preceeding paragraph 4.2.1 and the credit checking described in preceeding paragraph 4.2.2 and 4.2.3 shall be exempt.</p>	<p>[本條刪除] [Deleted]</p>	<p>依據資金貸與辦法第3條之修訂,放寬國外子公司間從事短期融通金額之限制,並依本次修訂制定適當之風險管理程序。</p>
3	<p>4.7.1 本公司內部稽核人員應至少每季稽核本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<u>審計委員會</u>。</p> <p>The Company's internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Audit Committee</u>.</p>	<p>4.7.1. 本公司內部稽核人員應至少每季稽核本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<u>獨立董事</u>。</p> <p>The Company's internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Independent Directors</u>.</p>	<p>依據資金貸與辦法第26條之2新增訂之法條,為強化公司治理,依法明定資金貸與重大違規事項應以書面通知獨立董事。</p>
4	<p>4.7.2 本公司因情事變更，致貸與對象不符本作業程序或相</p>	<p>4.7.2. 本公司因情事變更，致貸與對象不符本作業程序或相</p>	<p>依據資金貸與辦法第26條之2新增訂之</p>

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
	<p>關準則規定或餘額超限時，應訂定改善計畫，將相關改善計畫<u>送審計委員會</u>，並依計畫時程完成改善。</p> <p>If, as a result of a change in circumstances, an entity for which an loan to others is made does not meet the requirements of these Regulations or the loan balance exceeds the limit,the Company shall adopt rectification plans and submit the rectification plans to all <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	<p>關準則規定或餘額超限時，應訂定改善計畫，將相關改善計畫<u>以書面方式送獨立董事</u>，並依計畫時程完成改善。</p> <p>If, as a result of a change in circumstances, an entity for which an loan to others is made does not meet the requirements of these Regulations or the loan balance exceeds the limit,the Company shall adopt rectification plans and submit the rectification plans <u>in written to Independent Directors</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	<p>法條,為強化公司治理,依法明定資金貸與重大違規事項應訂定改善計畫,並以書面通知獨立董事。</p>
5	<p>4.9.3 <u>依相關法令辦理申報公告事宜係俟本公司股票於台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正式掛牌交易後始適用之。</u> <u>The procedure for public disclosure of the information in accordance with related laws and regulations shall only be applicable from the date of listing.</u></p>	<p>4.9.3 <u>本公司應於每月十日前公告申報本公司及子公司上月資金貸與餘額，達下列標準之一者，應於事實發生日二日公告申報。</u></p> <p>(1) <u>本公司及其子公司資金貸與餘額達本公司最近期財務報表淨值百分之二十以上。</u></p> <p>(2) <u>本公司及子公司對單一企業資金餘額達本公司最近期財務報表淨值百分之十以上。</u></p> <p>(3) <u>本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。</u></p> <p><u>本程序所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者;本公司之子公司</u></p>	<p>正面表列應公告事項,以加強本公司於法令規範之遵循。</p>

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<p><u>司非屬國內公開發行公司者，該子公司有前項應公告申報之事項，應由本公司為之。</u></p> <p><u>The Company shall announce and report the previous month's loan balances of its head office and subsidiaries by the 10th day of each month, and the Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:</u></p> <p><u>(1) The aggregate balance of loans to others by the Company and its subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</u></p> <p><u>(2) The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</u></p> <p><u>(3) The amount of new loans of funds by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</u></p> <p><u>“Date of occurrence” in these Regulations means the date of contract signing.</u></p>	

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<p><u>date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier;</u> <u>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph.</u></p>	
6	<p>5. <u>制訂歷程</u> <u>Enacted and Amended</u> 5.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 5.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015. 5.3. 本程序於西元 2016 年 6 月 15 日提報股東會。 These Regulations were approved by the shareholders' meeting held on June 15, 2016.</p>	<p>5 <u>制訂歷程</u> <u>Enacted and Amended</u> 5.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 5.2 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015. 5.3 本程序於西元 2016 年 6 月 15 日提報股東會。 These Regulations were approved by the shareholders' meeting held on June 15, 2016. 5.4 <u>本程序於西元 2019 年 X 月 X 日提報股東會。</u> <u>These Regulations were approved by the shareholders' meeting held on X X, 2019.</u></p>	修訂歷程

Attachment 9

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

背書及保證作業程序修正條文對照表
Comparison Table of Amendments to the ‘Operational Procedures for Endorsements and Guarantees’

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	<p>6.5.1. 本公司之內部稽核人員應至少每季稽核本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<u>審計委員會</u>。</p> <p>The Company’s internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Audit Committee</u>.</p>	<p>6.5.1 本公司之內部稽核人員應至少每季稽核本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<u>獨立董事</u>。</p> <p>The Company’s internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Independent Directors in written</u>.</p>	<p>依據資金貸與與背書保證辦法第26條之2新增訂之法條，為強化公司治理，依法明定資金貸與重大違規事項應訂定改善計畫，並以書面通知獨立董事。</p>
2	<p>6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關準則規定或金額超限時，應訂定改善計畫，將相關改善計畫<u>送審計委員會</u>，並依計畫時程完成改善。</p> <p>If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of these Regulations or the balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to all <u>the Audit Committee</u>, and shall complete the</p>	<p>6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關準則規定或金額超限時，應訂定改善計畫，將相關改善計畫<u>以書面通知獨立董事</u>，並依計畫時程完成改善。</p> <p>If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of these Regulations or the balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans in</p>	<p>依據資金貸與與背書保證辦法第26條之2新增訂之法條，為強化公司治理，依法明定資金貸與重大違規事項應以書面通知獨立董事。</p>

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
	rectification according to the timeframe set out in the plan.	written to all <u>Independent Directors</u> , and shall complete the rectification according to the timeframe set out in the plan.	
3	<p>6.6. <u>公告申報：本公司於公開發行後應就背書保證有關事項，依相關法令辦理相關公告事項。依相關法令辦理申報公告事宜係俟本公司股票正式於台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掛牌交易後始適用之。</u></p> <p><u>Public Disclosure: The Company shall follow related regulations to disclose the information. The procedure for public disclosure of the information in accordance with related laws and regulations shall only be applicable from the date of listing.</u></p>	<p>6.6. <u>本公司應於每月十日前公告申報本公司及子公司上月背書保證餘額，達下列標準之一者，應於事實發生日二日公告申報：</u></p> <p>6.6.1. <u>本公司及其子公司背書保證餘額達該本公司最近期財務報表淨值百分之五十以上。</u></p> <p>6.6.2. <u>本公司及其子公司對單一企業背書保證餘額達本公司最近財務報表淨值百分之二十以上者。</u></p> <p>6.6.3. <u>本公司及其子公司對單一企業背書保證達新台幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近財務報表淨值百分之三十以上者</u></p> <p>6.6.4. <u>本公司或其子公司新增背書保證金額達三千萬元以上且達本公司最近期財務報表淨值百之五以上。</u></p> <p><u>本程序所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者；本公司之子公司非屬國內國內公開發行公司者，該子公司有前項應公告申報之事項，應由本公司為之。</u></p> <p><u>The Company shall announce and report the</u></p>	正面表列應公告事項，以加強本公司於法令規範之遵循。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<p><u>previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month, the balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:</u></p> <p><u>(1) The aggregate balance of endorsements/guarantees by the public company and its subsidiaries reaches 50 percent or more of the public company's net worth as stated in its latest financial statement.</u></p> <p><u>(2) The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches 20 percent or more of the public company's net worth as stated in its latest financial statement.</u></p> <p><u>(3) The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, carrying value of equity method investment in, and balance of loans to, such enterprise reaches 30 percent or more of public company's net worth as stated in its latest financial statement.</u></p> <p><u>(4) The amount of new endorsements/guarantees made by the public company</u></p>	

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<p><u>or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the public company's net worth as stated in its latest financial statement.</u></p> <p><u>“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier;</u></p> <p><u>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph.</u></p>	
4	<p>7. 制訂歷程 <u>Enacted and Amended</u></p> <p>7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。</p> <p>7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。</p> <p>7.3. 本程序於西元 2016 年 6 月 15 日提報股東會。</p>	<p>7. 制訂歷程 <u>Enacted and Amended</u></p> <p>7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。</p> <p>7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。</p> <p>7.3. 本程序於西元 2016 年 9 月 15 日提報股東會。</p> <p>7.4. <u>本程序於西元 2019 年 x 月 x 日提報股東會。</u></p>	修訂歷程。