

【Important Disclaimer】

(This HANDBOOK FOR THE 2013 ANNUAL MEETING OF SHAREHOLDERS has been translated into English from the original Chinese version prepared and used in the Republic of China, and this English version was only for reference.)

【Translation】



Stock Code: 8299

**PHISON ELECTRONICS CORP.
Handbook for the 2013 Annual Meeting
of Shareholders**

Time: June 11, 2013

Location: 1F Meeting Room, No. 1-1, Qun Yi Rd., Jhunan, Miaoli, Taiwan

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Phison Electronics Corporation

Procedure for the 2013 Annual Meeting of Shareholders

Call the Meeting to Order

Chairperson Remarks

Company Reports

Matters to be accepted

Motions to be discussed

Questions and Motions

Adjournment

Phison Electronics Corporation

Year 2013

Agenda of Annual Meeting of Shareholders

Time: 9:00 AM on Tuesday, June 11, 2013

Place: 1F Meeting Room, No. 1-1, Qun-Yi Road., Jhunan, Miaoli, Taiwan

Call the Meeting to Order.

Chairperson Remarks

Company Reports

1. 2012 Business Report.
2. Supervisor' Review Report on the 2012 Financial Statements.
3. To amend the "Regulations Governing Procedure for Board of Directors Meetings".
4. The first adoption of the International Financial Reporting Standards when it comes to the adjustment of retained earnings and the creation of special reserves.
5. Implementation of Investments in the PRC.

Matters to be accepted

1. Adoption of the 2012 Business Report and Financial Statements.
2. Adoption of the Proposal of Distribution of 2012 Profits.

Motions to be discussed

1. Amendment to the partial articles of the Articles of the Corporation.
2. Amendment to the "Operational Procedures for Loaning of Company Funds", and "Operational Procedures for Endorsements and Guarantees".
3. Amendment to the "Operational procedures for Acquisition and Disposal of Assets"

Extemporaneous motions

Adjournment

Company Reports

Report No. 1

2012 Business Reports.

Explanation:

The 2012 Business Report is attached as page.12~15, Attachment 1.

Report No. 2

Supervisor's Review Report on the 2012 Financial Statements.

Explanation:

The financial statements of 2012 (including Balance Sheet, Income Statement, Statement of Changes in Shareholders' Equity and Cash Flow Statement) were audited by CPA, incorporated with the annual business operation report and the earning distribution of 2012 were reviewed by the supervisors. Please refer to attachment 2 (page 16) of the Supervisors' review report which submit according to the Article 219 of Company Law.

Report No. 3

To report the "Regulations Governing Procedure for Board of Directors Meetings".

Explanation:

- (1) According to the Financial Supervisory Commission in Letter bearing reference number 2012.8.22 Jin Guan Zheng Fa Zi 1010034136 Regulations Governing Procedure for Board of Directors Meetings of Public Companies, to amend the partial articles of "Regulations Governing Procedure for Board of Directors Meetings" of the Company.
- (2) Regarding the revised articles of the Articles of the

“Regulations Governing Procedure for Board of Directors Meetings”, please refer to attachment 3 (page 17~22) amendment comparison table for the Articles of the “Regulations Governing Procedure for Board of Directors Meetings”.

Report No. 4

The first adoption of the International Financial Reporting Standards when it comes to the adjustment of retained earnings and the creation of special reserves.

Explanation:

According to the Letter bearing reference number 01010012865, announced by the Financial Supervisory Commission on April 6th, 2012, the reports have to comply as follows:

- A. Financial statements of the Company have to be drawn up complying with the International Financial Reporting Standards (hereinafter IFRSs). Retained earnings at the beginning of the balance sheet year dating January 1st, 2012 (conversion date) have been decreased to the amount of NTD 8,594,216 accumulated retained earnings on the balance sheet date (December 31st, 2012) have been decreased to the amount of NTD.17,952,030 for more details on the adjustment of retained earnings, please refer to the Consolidated Financial Statement of 2012 as attached.
- B. At the time of the first adoption of the IFRSs for the preparation of Financial Reports, the shareholder’s equity does not list any unrealized revaluation increments which need to be changed to retained earnings. Also, even making use of the exemption for first-time adopters granted under IRFS 1, cumulative translation adjustment under the shareholder’s equity has been transferred to retained earnings as well as the first-time

adoption of IFRSs , hence there is no need to list other special reserves in the financial reports drawn on the conversion date of the first-time adoption of the IFRSs.

Report No. 5

Implementation of Investments in the PRC.

Explanation:

For the operations and business development needs, the Company had through the subsidiary in Samoa “GLOBAL FLASH LIMITED” invested “群鴻科技(深圳)有限公司”(Phisontech (Shenzhen) Limited) to strength in flash memory application products business marketing and technical services in China. The total amount of investment is U.S. \$790,000. Please refer to attachment 5 (page 36).

Matters to be accepted

1.

Proposed by the Board

Proposal:

Adoption of the 2012 Business Report and Financial Statements, please be accepted.

Explanation:

- (1) Phison Electronics Company's Financial Statements, including the Balance sheet, Income statement, Statement of Changes in shareholders' Equity, and Statement of Cash Flows, were audited by independent auditors, Mr. Fan Yu Wei(范有偉) and Mrs. Wang En Wen(王儀雯) of Deloitte & Touche. Also Business Report and Financial Statements have been approved by the Board and examined by the supervisors of Phison Electronics Company.
- (2) The 2012 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached in the Meeting Agenda, attachment 1 (page12~15) and attachment 4 (page23~35).

Resolution:

2.

Proposed by the Board

Proposal:

Adoption of the Proposal for Distribution of 2012 Profits, please be accepted.

Explanation:

- (1) The net profit after taxes of the Company for Year 2012 are

NT\$2,695,384,003. The Company prepared the proposal regarding the distribution of profits for Year 2012 according to the rules of the Articles of the Corporation. The table of earnings distribution of the Company for Year 2012 is proposed as below :

Phison Electronics Corporation
PROFIT DISTRIBUTION TABLE
Year 2012

(Unit: NTD \$)

ITEMS	Amount
Beginning retained earnings	3,418,518,450
Add : Net profits after taxes of the Year 2012	2,695,384,003
Less : 10% Legal reserve	269,538,400
Less : Reverse special reserve under the law	2,257,595
Distributable net profit	5,842,106,458
Distributable items:	
Shareholder Dividend-Cash (Distributed NT\$8 per share)	1,443,791,944
Unappropriated Retained Earnings	4,398,314,514
Remark 1 : Total amount of distribution: NT\$1,791,709,034 Remark 2 : The compensation of directors and supervisors: NT\$17,917,090. Employee bonus sharing: NT\$330,000,000. Remark 3 : (1) Total compensation of directors and supervisors of NT\$17,917,090 is 1% of total distribution amount. (2) Total Bonuses to be allotted to employees of NT\$330,000,000 is 18.42% of total distribution amount. (3) Total Dividends to be allotted to shareholders of NT\$1,443,791,944 is 80.58% of total distribution amount.	

Director :

Manager :

Financial Manager :

(2) The shareholder cash dividends of NT\$1,443,791,944 are allotted to the shareholders recorded on the shareholders' register roster on the Base Day for cash dividend distribution and are distributed in proportion to the amount of their shares hold. The proportion is NT\$8 for every share. The above distributed amount per share for Shareholder Dividend was calculated based on the total actual outstanding common shares of the Company as of 2013/03/07 180,473,993 shares. Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date and other relevant issues. In addition, in case that the actual total outstanding shares of the Company on Base Day for cash dividend distribution(Ex-Dividend) changes, the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution. Regarding the actual list of distributing cash bonuses to employees will be decided by authorized management, and will be carry out after approving by the Remuneration Committee of the Company.

Resolution:

Motions to be discussed

1. Proposed by the Board

Proposal:

Amendment to the partial articles of the Articles of the Corporation, please be discussed.

Explanation:

- (1) In order to meet the requirements of business operation will revisions the partial articles of the Articles of the Corporation.
- (2) Please refer to Attachment 6 (page 37~38) amendment comparison table for the Articles of the Corporation.

Resolution:

2. Proposed by the Board

Proposal:

Amendment to the “Operational Procedures for Loaning of Company Funds”, and “Operational Procedures for Endorsements and Guarantees”., please be discussed.

Explanation:

- (1) According to the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and the operation needs of the Company, the Company proposed to revise partial articles of the company “Operational Procedures for Loaning of Company Funds ” and “Operational Procedures for Endorsements and Guarantees”.

- (2) Please refer Attachment 7 (page39~48) amendment comparison table for the “Operational Procedures for Loaning of Company Funds” and “Operational Procedures for Endorsements and Guarantees” .

Resolution:

3. Proposed by the Board

Proposal:

Amendment to the “Operational Procedures for Acquisition and Disposal of Assets”, please be discussed.

Explanation:

- (1) According to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” and the needs of the Company’s operation, the Company proposed to revise partial articles of “Operational procedures for Acquisition and Disposal of Assets”.
- (2) Please refer Attachment 8 (page49~57) amendment comparison table for the “Operational procedures for Acquisition and Disposal of Assets”.

Resolution:

Extemporaneous Motions

Attachments

【Attachment 1】

Phison Electronics Corporation 2012 Business Report

一、經營方針及實施概況：

回顧 101 年，在國內外不穩定的經濟環境及科技產業市場競爭劇烈的局勢下，101 年度 NAND Flash 應用產品市場同樣變化多端，隨著應用產品市場主戰場的逐漸遷移及客戶需求的多變化，群聯持續因應市場趨勢推出新應用產品並快速滿足客戶需求，於 101 年度持續交出具成長性的營業成果，本公司 101 年度營業收入為約新台幣 331 億元，稅後淨利約新台幣 27 億元，每股稅後盈餘新台幣 15 元。

在 101 年度，本公司主要係在原有產品線隨身碟、快閃記憶卡各方面推陳出新，持續不斷投入新應用的控制晶片研究開發並同時對原有產品線不斷創新，以滿足市場需求，更加强投入在創新產品線 SSD 產品及各式內建式快閃記憶體應用產品上不斷有新應用產品推出，使得出貨金額持續成長，101 年度在 SSD 相關控制晶片及成品的整體出貨金額較前一年度成長約 126%，在內建式快閃記憶體應用產品控制晶片模組的整體出貨金額較前一年度成長約 53%，在市場銷售版圖並持續提高產品市佔率。

面對新的一年及未來，群聯除了在原有的隨身碟及快閃記憶卡產品線上穩定發展外，面對快閃記憶體的終端應用產品持續推陳出新，NAND Flash 控制晶片的應用日趨蓬勃發展，將持續針對智慧型手機及平板電腦等手持裝置將開發內嵌式新一代高速 eMMC 控制晶片產品，並針對 PC、Ultrabook、低價電腦及工業電腦市場持續開發 PATA/SATA SSD 控制晶片及應用模組，並持續開發具 Security 功能 NAND Flash 控制晶片以持續搶攻 NFC(Near Field Communication)等行動交易裝置應用產品市場所需的資料加/解密技術解決方案，以搶得市場版圖。因應市場的快速變化，群聯將在各種內建式 NAND Flash 應用產品上繼續開發出創新的應用控制晶片並提供系統整合應用設計服務及產品，以提供符合市場快速變化所需的 Total Solution 技術與服務，加深市場競爭力，持續拓展市場版圖。

在營運策略方面，本公司將以穩定擴張的方式持續邁進成長之路。對內，本公司持續強化專業研發團隊的研發強度及技術質量，並繼續提升內部營運流程的效率與客戶服務品質，並適時適當擴增營運據點，以增強成長動能；對外，將持續善用策略聯盟方式積極開發創新應用技術與產品，並拓展更廣闊的產品銷售通路，加強合作。本公司將縝密佈局國內外市場，以持續進行縱向的資源整合與橫向的擴張，提供市場更完整的產品服務，朝多元化的市場版圖伸展，持續創造競爭優勢，以達公司永續穩定經營的目標。

二、一〇一年度之營業成果說明：

(一)、營業計畫實施成果

(1)營業收入：

本公司 101 年度營業收入淨額為 33,080,682 仟元，較 100 年度 32,343,227 仟元增加 737,455 仟元，增加 2.28%。

(2)淨利：

本公司 101 年度稅後淨利 2,695,384 仟元，較 100 年度稅後淨利 2,616,398 仟元增加 78,986 仟元，增加 3.02%。

(3)本公司截至 101 年 12 月 31 日止，員工總人數為 670 人，研發處員工人數為 374 人。

(二)、預算執行情形：

本公司 101 年度未公開財務預測，故無須公開揭露預算執行情形。

(三)、最近二年度之營業收支及獲利能力分析

(1)財務收支狀況

單位：新台幣仟元

項目	一〇一年度	一〇〇年度	增(減)金額	變動比例(%)
營業收入	33,080,682	32,343,227	737,455	2.28%
營業毛利	5,028,077	4,533,988	494,089	10.90%
營業利益	3,185,934	2,756,376	429,558	15.58%
營業外收入及支出	(121,400)	228,949	(350,349)	(153.02%)
稅後利益	2,695,384	2,616,398	78,986	3.02%

(2)獲利能力分析

項	目	一〇一年度	一〇〇年度
財務結構	負債佔資產比率(%)	28.75	30.35
	長期資金佔固定資產比率(%)	881.69	857.72
償債能力	流動比率(%)	309.82	293.77
	速動比率(%)	264.44	242.91
	利息保障倍數(次)	1,075.14	620.62
經營能力	應收款項週轉率(次)	7.92	8.82
	平均收現日數(日)	46.08	41.38
	存貨週轉率(次)	13.34	13.28
	應付款項週轉率(次)	8.91	9.40
	平均銷貨日數(日)	27.36	27.48

	固定資產週轉率(次)	24.91	32.47	
	總資產週轉率(次)	2.02	2.22	
獲利能力	資產報酬率(%)	16.45	17.96	
	股東權益報酬率(%)	23.32	26.58	
	占實收資本比率(%)	營業利益	176.84	154.20
		稅前純益	170.10	167.01
	純益率(%)	8.15	8.09	
	每股盈餘(元)	15.00	14.68	
現金流量	現金流量比率(%)	76.28	56.51	
	現金流量允當比率(%)	178.43	145.82	
	現金再投資比率(%)	20.25	17.23	
槓桿度	營運槓桿度	1.03	1.03	
	財務槓桿度	1.00	1.00	

(四)、研究發展狀況

(1)最近二年度研究發展費用

101 及 100 年度研發費用分別為 1,192,748 仟元及 1,174,360 仟元，佔各該年度營業總額比例為 3.58%和 3.61%。且截至 101 年底，本公司已取得各國專利權核准達 410 件。

(2)研發成果

101 年度成功開發推出下列產品，頗受市場好評，包括：

- a. 可支援 1xnm 製程及 x3 NAND Flash 之 USB 2.0 隨身碟、記憶卡之控制晶片及系統產品。
- b. 針對智慧型手機、電子書及平板電腦等手持裝置開發內嵌式新一代高速 eMMC 控制晶片。
- c. 針對 PC、Ultrabook、低價電腦及工業電腦市場開發 PATA/SATA SSD 控制晶片及 1.8/2.5 吋 SSD 系統產品。
- d. 針對平板電腦、低價電腦開發 SATA SSD 控制單晶片及 mSATA/Slim Type SSD Module 系統產品。
- e. USB 3.0 控制晶片及 USB3.0 超高速隨身碟與 USB 3.0 SSD 相關應用產品。
- f. 支援先進資料加/解密演算法之 NAND Flash 控制晶片。
- g. 其他內嵌式 Flash 應用產品之控制晶片。

(3)本公司根據市場需求走勢、產業競爭態勢及新產品計劃推出時程等考量，102 年度計畫新開發或持續升級之產品線如下：

- a. 針對智慧型手機、電子書及平板電腦等手持裝置開發內嵌式新一代高速 eMMC 控制晶片。
- b. 針對下一代手持通訊裝置開發支援 UFS 介面之快閃記憶體控制晶

- 片。
- c. 針對 PC、Ultrabook、低價電腦及工業電腦市場開發支援 MLC/TLC 之 PATA/SATA SSD 控制晶片及 1.8/2.5 吋 SSD 系統產品。
 - d. 針對平板電腦、低價電腦開發 SATA SSD 控制單晶片及 mSATA/Slim Type SSD Module 系統產品。
 - e. 針對企業級高速儲存需求開發 PCI Express 介面之 SSD 產品。
 - f. USB 3.0 控制晶片及 USB3.0 超高速隨身碟與 USB 3.0 SSD 相關應用產品。
 - g. 針對微軟可攜式運算方案開發支援 WTG 之 USB3.0 控制晶片。
 - h. 針對高階相機市場開發之 UHS-I/UHS-II SDXC 控制晶片與高速 UHS-I/UHS-II SDXC 記憶卡。
 - i. 支援先進資料加/解密演算法之 NAND Flash 控制晶片。
 - j. 支援 RTOS 之高運算能力記憶卡控制單晶片。
 - k. 其他內嵌式 Flash 應用產品之控制晶片。

群聯電子股份有限公司

董事長 潘健成

總經理 歐陽志光

會計主管 邱淑華

【Attachment 2】

Supervisors' Review Report

To:

The 2013 regular shareholders meeting of Phison Electronics Corp.

The financial statements of 2012 (including Balance Sheet, Income Statement, Statement of Changes in Shareholders' Equity and Cash Flow Statement) were audited by the certified public accountants of Deloitte & Touche, Mr. Fan Yu Wei(范有偉) and Mrs. Wang En Wen(王儀雯) incorporated with the annual business operation report, financial report and the earning distribution of 2012 were reviewed by the supervisors and there is no inconsistentment. The supervisors submit the review report according to the rules of the article 219 of Company Law.

Phison Electronics Corp.

Supervisor: I.Y Yang

Supervisor: Jeo Wang

Supervisor: Yang-Bin Shen

Date: March 18, 2013

【Attachment 3】

【The amendment comparison table for the Articles of the “Regulations Governing Procedure for Board of Directors Meetings”】

Original	Amendment	Reason
<p>Article 8 When holding a meeting of the board of directors, the agenda working group shall be made ready to the relevant information for directors made available to reference.</p> <p>When holding a meeting of the board of directors, a company may, as necessary for the agenda items of the meeting, notify non-director officers from relevant departments to attend the meeting as nonvoting participants. When necessary, the company may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants.</p> <p>When the time of a meeting has arrived and one-half all board directors are present, the chair may announce start the meeting, if the time of a meeting has arrived and one-half all board directors are not present, the meeting chair may announce postponement of the meeting time, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chair can re-call the meeting following the procedures provided in Article 3, paragraph 2. The term "all board directors" as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2 shall be calculated as the number of directors then in office.</p>	<p>Article 8 When holding a meeting of the board of directors, the agenda working group shall be made ready to the relevant information for directors made available to reference.</p> <p>When holding a meeting of the board of directors, a company may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the meeting as nonvoting participants. When necessary, the company may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.</p> <p>When the time of a meeting has arrived and one-half all board directors are present, the chair may announce start the meeting, if the time of a meeting has arrived and one-half all board directors are not present, the meeting chair may announce postponement of the meeting time, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chair can re-call the meeting following the procedures provided in Article 3, paragraph 2. The term "all board directors" as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2 shall be calculated as the number of directors then in office.</p>	<p>To amend according to the Article 11 of Regulations Governing Procedure for Board of Directors Meetings of Public Companies.</p>
<p>Article 12 A company shall submit the following items for discussion by the board of directors. 1. Corporate business plan. 2. Annual, semi-annual and each quarterly financial reports.</p>	<p>Article 12 A company shall submit the following items for discussion by the board of directors. 1. Corporate business plan. 2. Annual, semi-annual and each quarterly financial reports.</p>	<p>To amend according to the Article 7 of Regulations Governing Procedure for Board of Directors Meetings of Public Companies.</p>

<p>Add new item</p> <p>The independent directors, with respect to a matter required by Article 14-3 of the Securities and Exchange Law to be submitted to a meeting of the board of directors, each independent director shall attend the meeting in person or may proxy other independent agency attendance. If an independent director objects to or expresses reservations about the matter, it shall be recorded in the board meeting minutes; an independent director intending to express objection or reservations but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.</p>	<p><u>The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</u></p> <p>The independent directors, with respect to a matter required by Article 14-3 of the Securities and Exchange Law to be submitted to a meeting of the board of directors, each independent director shall attend the meeting in person or may proxy other independent agency attendance. If an independent director objects to or expresses reservations about the matter, it shall be recorded in the board meeting minutes; an independent director intending to express objection or reservations but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.</p>	
<p>Article 13</p> <p>When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.</p> <p>When a matter comes to a vote at a board of directors meeting, if upon inquiry by the chair no all director voices an objection, the matter is deemed approved.</p> <p>The preceding two paragraph called all the attend directors not include to have no right to vote according to the Article 15.</p> <p>If upon inquiry by the chair director voices an objection, the chair may announce the discussion bring the matter to vote.</p> <p>The chair director choice the vote method as blow, but if any board directors have objection, the method shall be ask for</p>	<p>Article 13</p> <p>When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.</p> <p>When a matter comes to a vote at a board of directors meeting, if upon inquiry by the chair no all director voices an objection, the matter is deemed approved.</p> <p>The preceding two paragraph called all the attend directors not include to have no right to vote according to the Article 15.</p> <p>If upon inquiry by the chair director voices an objection, the chair may announce the discussion bring the matter to vote.</p> <p>The chair director choice the vote method as blow, but if any board directors have objection, the method shall be ask for another opinion:</p>	<p>Amend wording</p>

<p>another opinion: 1. To vote by a show of hand. 2. To vote by roll call. 3. To vote by ballot. 4. Company decisions other method.</p>	<p>1. To vote by a show of hand. 2. To vote by roll call. 3. To vote by ballot. 4. Company decisions other method.</p>	
<p>Article 15 A board director is prohibited from participating in discussion of or voting on an agenda item in which the director or the juristic person that the director represents is an interested party, <u>where such participation is likely to prejudice the interest of the company,</u> and likewise is prohibited from voting on such an item as a proxy of another director. In cash of such possible conflict of interest, the board directors shall immediately notify the board of directors. With respect to a resolution at a board of directors meeting, the provisions of Article 180, paragraph 2, of the Company Law, as applied mutatis mutandis under Article 206, paragraph 2, of that Law, shall apply in cases where a board director is prohibited by the preceding paragraph from exercising voting rights.</p>	<p>Article 15 A board director is prohibited from participating in discussion of or voting on an agenda item in which the director or the juristic person that the director represents is an interested party and likewise is prohibited from voting on such an item as a proxy of another director. In cash of such possible conflict of interest, the board directors shall immediately notify the board of directors. With respect to a resolution at a board of directors meeting, the provisions of Article 180, paragraph 2, of the Company Law, as applied mutatis mutandis under Article 206, paragraph 3, of that Law, shall apply in cases where a board director is prohibited by the preceding paragraph from exercising voting rights.</p>	<p>To amend according to the Article 16 of Regulations Governing Procedure for Board of Directors Meetings of Public Companies and the Article 206 of “Company Act”</p>
<p>Article 16 Minutes shall be prepared of the discussions at board of directors meetings; the meeting minutes shall record the following: 1. Session (or year), time, and place of meeting. 2. Name of the meeting chair. 3. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent. 4. Names and titles of those attending the meeting as nonvoting participants. 5. Name of minutes taker. 6. Matters reported on. 7. Agenda items: specify the resolution method and result for each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others at the meeting that has been included in records or stated in writing, and any opinion</p>	<p>Article 16 Minutes shall be prepared of the discussions at board of directors meetings; the meeting minutes shall record the following: 1. Session (or year), time, and place of meeting. 2. Name of the meeting chair. 3. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent. 4. Names and titles of those attending the meeting as nonvoting participants. 5. Name of minutes taker. 6. Matters reported on. 7. Agenda items: specify the resolution method and result for each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others, <u>the name of any director that is an interested party as referred to in</u></p>	<p>To amend according to the Article 17 of Regulations Governing Procedure for Board of Directors Meetings of Public Companies and</p>

<p>issued in writing by an independent director under Article 12, paragraph 2.</p> <p>8. Extraordinary motions: specify the name of the mover, the resolution method and result for each motion, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others at the meeting that has been included in records or stated in writing.</p> <p>9. Other matters required to be recorded.</p> <p>Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:</p> <p>1. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.</p> <p>2. If the company has an audit committee, any matter adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.</p> <p>The attendance book forms a part of the minutes for each board of directors meeting and shall be preserved permanently. The minutes of a board of directors meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting and well preserved as important company</p>	<p><u>paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing</u> at the meeting that has been included in records or stated in writing, and any opinion issued in writing by an independent director under Article 12, paragraph 4.</p> <p>8. Extraordinary motions: specify the name of the mover, the resolution method and result for each motion, and summarize the comments made by, and specify any objections or reservations expressed by, directors, supervisors, experts, or any others at the meeting that has been included in records or stated in writing.</p> <p>9. Other matters required to be recorded.</p> <p>Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:</p> <p>1. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.</p> <p>2. If the company has an audit committee, any matter adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.</p> <p>The attendance book forms a part of the minutes for each board of directors meeting and shall be preserved permanently. The minutes of a board of directors meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting and well preserved as important company records during the existence of</p>	
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records during the existence of the company. The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.	the company. The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.	
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【 Attachment 4 】

【 FINANCIAL STATEMENTS AND CONSOLIDATED FINANCIAL STATEMENTS OF YEAR 2012 】

PHISON ELECTRONICS CORP

NONCONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars, Except Par Value)

ASSETS	2012		2011		LIABILITIES AND SHAREHOLDERS' EQUITY	2012		2011	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash (Note 4)	\$ 8,385.9	45	\$ 6,278.5	40	Short-term loans (Note 14)	\$ 261.36	2	\$ 302.75	2
Financial assets at fair value through profit or loss - current (Notes 2 and 5)	486.7	3	558.6	4	Notes and accounts payable				
Notes and accounts receivable					Third parties	2,186.10	12	2,312.48	15
Third parties, net (Notes 2, 3 and 6)	3,667.6	21	3,580.2	22	Related parties (Note 21)	749.46	4	479.00	3
Related parties (Note 21)	340.7	2	767.9	5	Income tax payable (Notes 2 and 16)	371.39	2	317.35	2
Other financial assets (Note 21)	119.9	1	178.8	1	Accrued expenses (Note 18)	1,318.67	8	1,251.53	8
Inventories (Notes 2 and 7)	2,225.8	12	1,981.0	12	Other	79.16	0	45.15	0
Prepayments (Note 13)	27.7	0	413.2	3	Total current liabilities	4,966.15	25	4,708.29	30
Deferred income tax assets - current (Notes 2 and 16)	74.5	0	61.4	0	OTHER LIABILITIES				
Restricted assets (Note 22)	20.2	0	5.2	0	Accrued pension cost (Notes 2 and 15)	1.55	0		0
Other	36.8	0	6.2	0	Guarantee deposits received	48	0	41	0
Total current assets	15,386.2	85	13,831.4	85	Total other liabilities	2.03	0	41	0
LONG-TERM INVESTMENTS					Total liabilities	4,968.19	25	4,708.70	30
Investments accounted for by the equity method (Notes 2 and 10)	315.9	2	222.3	1	SHAREHOLDERS' EQUITY (Notes 2 and 18)				
Prepayments for long-term investments (Notes 2 and 9)			15.0	0	Capital stock - NT\$10 par value				
Available-for-sale financial assets - noncurrent (Notes 2 and 8)			9	0	Authorized - 230,000 thousand shares in 2012 and 2011				
Financial assets carried at cost - noncurrent (Notes 2 and 9)	103.2	1	119.7	1	Issued and outstanding - 180,162 thousand shares in 2012 and 178,753 thousand shares in 2011	1,801.62	10	1,787.53	12
Total long-term investments	419.1	3	358.0	3	Advance receipts for common stock	9.05	0	3.77	0
PROPERTIES (Notes 2, 11 and 21)					Capital surplus				
Cost					Additional paid-in capital	3,326.03	15	3,220.97	21
Land	505.2	3	505.2	3	Long-term investments	7.48	0	10.37	0
Land improvements	18.6	0	18.6	0	Employee stock options	10.01	0	53.97	0
Buildings	837.7	5	320.2	2	Expired stock options	17	0	1	0
Testing equipment	170.6	1	139.0	1	Total capital surplus	3,343.70	15	3,285.33	21
Office equipment	16.9	0	7.8	0	Retained earnings				
Other equipment	3.3	0	1.3	0	Legal reserve	1,049.39	6	787.75	5
Total cost	1,552.6	9	992.4	6	Special reserve	6.74	0	14.89	0
Less: Accumulated depreciation	169.4	1	132.3	1	Unappropriated retained earnings	6,113.90	31	4,931.50	32
Construction in progress			395.5	3	Total retained earnings	7,170.04	42	5,734.15	37
Prepayments for equipment	13.6	0	4.0	0	Other equity				
Net properties	1,396.7	8	1,259.6	8	Cumulative translation adjustments	(9.00)	0	(4.91)	0
INTANGIBLE ASSETS (Notes 2 and 12)					Unrealized loss on financial instruments			(1.83)	0
Other intangible assets	59.4	0	52.3	0	Total other equity	9.00	0	(6.74)	0
OTHER ASSETS					Total shareholders' equity	12,315.42	71	10,804.05	70
Guarantee deposits paid	6	0	5	0	TOTAL	\$ 17,283.61	100	\$ 15,512.76	100
Deferred income tax assets - noncurrent (Notes 2 and 16)	21.1	0	9.6	0					
Miscellaneous (Notes 2 and 15)	2	0	1.0	0					
Total other assets	22.0	0	11.2	0					

The accompanying notes are an integral part of the nonconsolidated financial statements.

PHISON ELECTRONICS CORP.
NONCONSOLIDATED STATEMENTS OF INCOME
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2012		2011	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 2 and 21)				
Gross sales	\$ 33,298,537	101	\$ 32,534,504	101
Less: Sales returns and allowances	<u>278,484</u>	<u>1</u>	<u>241,850</u>	<u>1</u>
Net sales	33,020,053	100	32,292,654	100
Service revenue	<u>60,629</u>	<u>-</u>	<u>50,573</u>	<u>-</u>
Total operating revenue	33,080,682	100	32,343,227	100
OPERATING COSTS (Notes 7, 17 and 21)	<u>28,052,605</u>	<u>85</u>	<u>27,809,239</u>	<u>86</u>
GROSS PROFIT	<u>5,028,077</u>	<u>15</u>	<u>4,533,988</u>	<u>14</u>
OPERATING EXPENSES (Note 17)				
Marketing	350,741	1	324,452	1
General and administrative	298,654	1	278,800	1
Research and development	<u>1,192,748</u>	<u>3</u>	<u>1,174,360</u>	<u>4</u>
Total operating expenses	<u>1,842,143</u>	<u>5</u>	<u>1,777,612</u>	<u>6</u>
OPERATING INCOME	<u>3,185,934</u>	<u>10</u>	<u>2,756,376</u>	<u>8</u>
NONOPERATING INCOME AND GAINS				
Gain on disposal of investments, net (Notes 5, 8 and 9)	21,081	-	16,935	-
Interest income	14,655	-	8,982	-
Dividends income (Note 2)	5,706	-	1,487	-
Valuation gain on financial assets, net (Note 2)	4,983	-	-	-
Gain on disposal of properties (Notes 2 and 21)	3,412	-	9,993	-
Foreign exchange gain, net (Note 2)	-	-	213,823	1
Other (Note 2)	<u>26,375</u>	<u>-</u>	<u>36,976</u>	<u>-</u>
Total nonoperating income and gains	<u>76,212</u>	<u>-</u>	<u>288,196</u>	<u>1</u>
NONOPERATING EXPENSES AND LOSSES				
Equity in net loss of investees (Notes 2 and 10)	100,864	1	41,989	-
Foreign exchange loss, net (Note 2)	83,450	-	-	-
Impairment loss (Notes 2, 9 and 10)	10,443	-	1,500	-
Interest expense	2,853	-	4,818	-
Other (Note 2)	<u>2</u>	<u>-</u>	<u>10,940</u>	<u>-</u>
Total nonoperating expenses and losses	<u>197,612</u>	<u>1</u>	<u>59,247</u>	<u>-</u>
INCOME BEFORE INCOME TAX	3,064,534	9	2,985,325	9

(Continued)

PHISON ELECTRONICS CORP.

NONCONSOLIDATED STATEMENTS OF INCOME

YEARS ENDED DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	<u>2012</u>		<u>2011</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
INCOME TAX EXPENSE (Notes 2 and 16)	<u>369,150</u>	<u>1</u>	<u>368,927</u>	<u>1</u>
NET INCOME	<u>\$ 2,695,384</u>	<u>8</u>	<u>\$ 2,616,398</u>	<u>8</u>

	<u>2012</u>		<u>2011</u>	
	<u>Before Income Tax</u>	<u>After Income Tax</u>	<u>Before Income Tax</u>	<u>After Income Tax</u>
EARNINGS PER SHARE (Note 19)				
Basic	<u>\$ 17.06</u>	<u>\$ 15.00</u>	<u>\$ 16.75</u>	<u>\$ 14.68</u>
Diluted	<u>\$ 16.79</u>	<u>\$ 14.77</u>	<u>\$ 16.40</u>	<u>\$ 14.37</u>

The accompanying notes are an integral part of the nonconsolidated financial statements.

(Concluded)

PHISON ELECTRONICS CORP.

**NONCONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Except Amounts Per Share)**

	Capital Stocks Issued and Outstanding		Advance Receipts for Common Stock	Paid-in Capital in Excess of Par Value	Capital Surplus			Total	Retained Earnings			Other Equity		Total Shareholders' Equity	
	Shares (Thousands)	Amount			Employee Stock Options	Expired Stock Options	Long-term Investment		Legal Reserve	Special Reserve	Unappropriated	Total	Cumulative Translation Adjustments		Unrealized Gain (Loss) on Financial Instruments
BALANCE, JANUARY 1, 2011	177,078	\$ 1,770,788	\$ 12,246	\$ 3,112,044	\$ 23,466	\$ 86,670	\$ -	\$ 3,222,180	\$ 636,185	\$ 1,643	\$ 3,256,071	\$ 3,893,899	\$ (6,432)	\$ (8,460)	\$ 8,884,221
Appropriation of the 2010 earnings															
Legal reserve	-	-	-	-	-	-	-	-	151,572	-	(151,572)	-	-	-	-
Special reserve	-	-	-	-	-	-	-	-	-	13,249	(13,249)	-	-	-	-
Cash dividends - NTS\$4.344886 per share	-	-	-	-	-	-	-	-	-	-	(776,143)	(776,143)	-	-	(776,143)
Balance after appropriation	177,078	1,770,788	12,246	3,112,044	23,466	86,670	-	3,222,180	787,757	14,892	2,315,107	3,117,756	(6,432)	(8,460)	8,108,078
Effect of change in equity in an investee due to the Corporation's subscription for additional shares issued by an investee at a rate not equal to its current equity	-	-	-	-	5,060	-	-	5,060	-	-	-	-	-	-	5,060
Adjustments due to disposal of long-term investment	-	-	-	-	(18,153)	-	-	(18,153)	-	-	-	-	-	-	(18,153)
Transfer of employee stock options to capital stock on January 3, 2011 - NTS\$100 per share	58	575	(5,750)	5,175	-	-	-	5,175	-	-	-	-	-	-	-
Transfer of employee stock options to capital stock on January 3, 2011 - NTS\$29 per share	224	2,240	(6,496)	7,712	-	(3,456)	-	4,256	-	-	-	-	-	-	-
Transfer of executed employee stock options to capital stock on May 5, 2011 - NTS\$29 per share	175	1,750	-	6,025	-	(2,700)	-	3,325	-	-	-	-	-	-	5,075
Transfer of executed employee stock options to capital stock on May 5, 2011 - NTS\$54.7 per share	991	9,910	-	75,049	-	(30,751)	-	44,298	-	-	-	-	-	-	54,208
Transfer of executed employee stock options to capital stock on July 8, 2011 - NTS\$29 per share	23	230	-	792	-	(355)	-	437	-	-	-	-	-	-	667
Transfer of executed employee stock options to capital stock on July 8, 2011 - NTS\$54.7 per share	85	844	-	6,400	-	(2,622)	-	3,778	-	-	-	-	-	-	4,622
Transfer of executed employee stock options to capital stock on October 5, 2011 - NTS\$28.2 per share	27	270	-	908	-	(417)	-	491	-	-	-	-	-	-	761
Transfer of executed employee stock options to capital stock on October 5, 2011 - NTS\$53.2 per share	92	925	-	6,867	-	(2,870)	-	3,997	-	-	-	-	-	-	4,922
Advance receipts for common stock - employee stock options	-	-	3,779	-	-	-	-	-	-	-	-	-	-	-	3,779
Compensation cost recognized for employee stock options	-	-	-	-	-	10,492	-	10,492	-	-	-	-	-	-	10,492
Expired stock options	-	-	-	-	-	(16)	16	-	-	-	-	-	-	-	-
Unrealized gain on financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	6,629	6,629
Translation adjustments on long-term equity investments	-	-	-	-	-	-	-	-	-	-	-	-	1,520	-	1,520
Net income in 2011	-	-	-	-	-	-	-	-	-	-	2,616,398	2,616,398	-	-	2,616,398
BALANCE, DECEMBER 31, 2011	178,753	1,787,532	3,779	3,220,972	10,373	53,975	16	3,285,336	787,757	14,892	4,931,505	5,734,154	(4,912)	(1,831)	10,804,058
Appropriation of the 2011 earnings															
Legal reserve	-	-	-	-	-	-	-	-	261,642	-	(261,642)	-	-	-	-
Reversal of special reserve	-	-	-	-	-	-	-	-	-	(8,149)	8,149	-	-	-	-
Cash dividends - NTS\$6.996189 per share	-	-	-	-	-	-	-	-	-	-	(1,259,494)	(1,259,494)	-	-	(1,259,494)
Balance after appropriation	178,753	1,787,532	3,779	3,220,972	10,373	53,975	16	3,285,336	1,049,399	6,743	3,418,518	4,474,660	(4,912)	(1,831)	9,544,564
Transfer of employee stock options to capital stock on January 13, 2012 - NTS\$28.2 per share	18	180	(507)	605	-	(278)	-	327	-	-	-	-	-	-	-
Transfer of employee stock options to capital stock on January 13, 2012 - NTS\$53.2 per share	62	615	(3,272)	4,565	-	(1,908)	-	2,657	-	-	-	-	-	-	-
Transfer of executed employee stock options to capital stock on April 27, 2012 - NTS\$53.2 per share	1,189	11,890	-	89,649	-	(38,284)	-	51,365	-	-	-	-	-	-	63,255
Transfer of executed employee stock options to capital stock on August 1, 2012 - NTS\$53.2 per share	4	40	-	299	-	(127)	-	172	-	-	-	-	-	-	212
Transfer of executed employee stock options to capital stock on October 30, 2012 - NTS\$51.5 per share	136	1,365	-	9,940	-	(4,275)	-	5,665	-	-	-	-	-	-	7,030
Advance receipts for common stock - employee stock options	-	-	9,051	-	-	-	-	-	-	-	-	-	-	-	9,051
Compensation cost recognized for employee stock options	-	-	-	-	-	1,069	-	1,069	-	-	-	-	-	-	1,069
Adjustments due to sale of long-term equity investments	-	-	-	-	(2,885)	-	-	(2,885)	-	-	-	-	-	-	(2,885)
Unrealized gain on financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	1,831	1,831
Expired stock options	-	-	-	-	-	(162)	162	-	-	-	-	-	-	-	-
Translation adjustments on long-term equity investments	-	-	-	-	-	-	-	-	-	-	-	-	(4,089)	-	(4,089)
Net income in 2012	-	-	-	-	-	-	-	-	-	-	2,695,384	2,695,384	-	-	2,695,384
BALANCE, DECEMBER 31, 2012	180,162	\$ 1,801,622	\$ 9,051	\$ 3,326,030	\$ 7,488	\$ 10,010	\$ 178	\$ 3,343,706	\$ 1,049,399	\$ 6,743	\$ 6,113,902	\$ 7,170,044	\$ (9,001)	\$ -	\$ 12,315,422

The accompanying notes are an integral part of the nonconsolidated financial statements.

PHISON ELECTRONICS CORP.
NONCONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of New Taiwan Dollars)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 2,695,384	\$ 2,616,398
Adjustments to reconcile net income to net cash provided by operating activities:		
Equity in net loss of investees	100,864	41,989
Depreciation	63,253	43,782
Amortization	63,064	49,394
Allowance for sales returns and discounts	60,417	58,229
Allowance for doubtful accounts	43,125	28,953
Deferred income tax	(24,043)	15,728
Impairment loss on financial assets	10,443	1,500
Gain on disposal of properties, net (including realized deferred credits)	(3,411)	(9,986)
Gain on disposal of investments, net	(3,169)	(20,225)
Compensation cost of employee stock options	1,069	10,492
Properties transferred to expense	174	-
Provision for loss on inventories	-	77,727
Net changes in operating assets and liabilities		
Financial assets at fair value through profit or loss - current	71,915	(155,655)
Notes and accounts receivable	236,307	(1,452,990)
Other financial assets	58,879	(172,253)
Inventories	(244,817)	149,040
Other current assets	354,861	637,987
Notes and accounts payable	144,069	183,189
Income tax payable	54,036	185,393
Accrued expenses	67,136	430,149
Other current liabilities	36,215	(59,731)
Prepaid pension cost	2,428	1,521
Net cash provided by operating activities	<u>3,788,199</u>	<u>2,660,631</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of properties	(204,995)	(571,773)
Increase in investments accounted for by the equity method - subsidiaries	(193,980)	(47,451)
Increase in intangible assets	(70,079)	(44,286)
Proceeds of the disposal of financial assets carried at cost	38,396	241,907
Increase in financial assets carried at cost	(16,458)	(4,440)
Increase in restricted assets	(15,018)	(9)
Increase in investments accounted for by the equity method	(5,688)	(75,536)
Proceeds of the disposal of properties	5,613	216
Proceeds of the disposal of available-for-sale financial assets-noncurrent	2,846	37,628
(Increase) decrease in guarantee deposits paid	(169)	1,453
Increase in prepayment for long-term investments	<u>-</u>	<u>(15,000)</u>

(Continued)

PHISON ELECTRONICS CORP.

NONCONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31, 2012 AND 2011 (In Thousands of New Taiwan Dollars)

	2012	2011
Net cash used in investing activities	<u>(459,532)</u>	<u>(477,291)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash dividends paid	(1,259,494)	(776,143)
Transfer of executed employee stock options to capital stock	70,497	70,255
Decrease in short-term loans	(41,390)	(804,190)
Advance receipts for common stock - employee stock options	9,051	3,779
Increase in guarantee deposits received	<u>66</u>	<u>10</u>
Net cash used in financing activities	<u>(1,221,270)</u>	<u>(1,506,289)</u>
NET INCREASE IN CASH	2,107,397	677,051
CASH, BEGINNING OF YEAR	<u>6,278,584</u>	<u>5,601,533</u>
CASH, END OF YEAR	<u>\$ 8,385,981</u>	<u>\$ 6,278,584</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Interest paid	<u>\$ 2,844</u>	<u>\$ 5,109</u>
Income tax paid	<u>\$ 339,157</u>	<u>\$ 169,135</u>
INVESTING ACTIVITIES AFFECTING BOTH CASH AND NONCASH ITEMS		
Increase in properties	\$ 202,789	\$ 570,797
Decrease in payables to contractors and equipment suppliers (included in other current liabilities)	<u>2,206</u>	<u>976</u>
Acquisition of properties	<u>\$ 204,995</u>	<u>\$ 571,773</u>

The accompanying notes are an integral part of the nonconsolidated financial statements.

(Concluded)

REPRESENTATION LETTER

The affiliates of Phison Electronics Corp. (the “Corporation”), which should have been included in the combined financial statements of the Corporation and its affiliates as of and for the year ended December 31, 2012 based on the “Regulations Governing The Preparation of Combined Financial Statements of Public Companies and Their Affiliates” in the Republic of China (ROC), are the same as those included in the consolidated financial statements of the Corporation and its subsidiaries as of and for the year ended December 31, 2012, prepared under the Statement of Financial Accounting Standards No. 7 - “Consolidated Financial Statements,” in the ROC. The information required to be disclosed in the combined financial statements has already been disclosed in the above consolidated financial statements. Consequently, there is no need to prepare separate combined financial statements of the Corporation and its affiliates.

Very truly yours,

PHISON ELECTRONICS CORP.

By

KHEIN SENG PUA
Chairman

March 15, 2013

PHISON ELECTRONICS CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars, Except Par Value)

ASSETS	2012		2011		LIABILITIES AND SHAREHOLDERS' EQUITY	2012		2011	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash (Note 4)	\$ 8,542,168	49	\$ 6,328,282	41	Short-term loans (Note 14)	\$ 261,360	2	\$ 302,750	2
Financial assets at fair value through profit or loss - current (Notes 2 and 5)	514,477	3	558,667	4	Notes and accounts payable				
Notes and accounts receivable					Third parties	2,186,555	13	2,312,486	15
Third parties, net (Notes 2, 3 and 6)	3,669,782	21	3,580,237	23	Related parties (Note 21)	749,758	4	478,963	3
Related parties (Note 21)	336,211	2	767,942	5	Income tax payable (Notes 2 and 16)	371,672	2	317,439	2
Other financial assets (Note 21)	119,981	1	178,906	1	Accrued expenses (Note 18)	1,321,107	8	1,252,009	8
Inventories (Notes 2 and 7)	2,226,334	13	1,981,121	13	Others	80,122	-	45,659	-
Prepayments (Note 13)	27,823	-	413,283	3					
Deferred income tax assets - current (Notes 2 and 16)	74,553	1	61,450	-	Total current liabilities	4,970,574	29	4,709,306	30
Restricted assets (Note 22)	20,229	-	5,211	-					
Others	36,868	-	6,266	-	OTHER LIABILITIES				
Total current assets	15,568,426	90	13,881,365	90	Accrued pension cost (Notes 2 and 15)	1,556	-	-	-
					Guarantee deposits received	472	-	416	-
LONG-TERM INVESTMENTS					Total other liabilities	2,028	-	416	-
Investments accounted for by the equity method (Notes 2 and 10)	90,562	1	161,748	1	Total liabilities	4,972,602	29	4,709,722	30
Prepayments for long-term investment (Notes 2 and 9)	-	-	15,000	-					
Available-for-sale financial assets - noncurrent (Notes 2 and 8)	-	-	969	-	SHAREHOLDERS' EQUITY (Notes 2 and 18)				
Financial assets carried at cost - noncurrent (Notes 2 and 9)	148,904	1	131,374	1	Capital stock - NT\$10 par value				
Total long-term investments	239,466	2	309,091	2	Authorized - 230,000 thousand shares in 2012 and 2011				
					Issued and outstanding - 180,162 thousand shares in 2012 and 178,753 thousand shares in 2011	1,801,622	10	1,787,532	12
PROPERTIES (Notes 2, 11 and 21)					Advance receipts for common stock	9,051	-	3,779	-
Cost					Capital surplus				
Land	505,235	3	505,235	3	Additional paid-in capital	3,326,030	19	3,220,972	21
Land improvements	18,695	-	18,695	-	Long-term investments	7,488	-	10,373	-
Buildings	837,742	5	320,225	2	Employee stock options	10,010	-	53,975	-
Testing equipment	170,617	1	139,098	1	Expired stock options	178	-	16	-
Office equipment	17,783	-	7,808	-	Total capital surplus	3,343,706	19	3,285,336	21
Leased improvement	244	-	-	-	Retained earnings				
Other equipment	4,206	-	1,348	-	Legal reserve	1,049,399	6	787,757	5
Total cost	1,554,522	9	992,409	6	Special reserve	6,743	-	14,892	-
Less: Accumulated depreciation	169,640	1	132,338	1	Unappropriated retained earnings	6,113,902	36	4,931,505	32
	1,384,882	8	860,071	5	Total retained earnings	7,170,044	42	5,734,154	37
Construction in progress	-	-	395,550	3	Other equity				
Prepayments for equipment	13,672	-	4,011	-	Cumulative translation adjustments	(9,001)	-	(4,912)	-
Net properties	1,398,554	8	1,259,632	8	Unrealized loss on financial instruments	-	-	(1,831)	-
					Total other equity	(9,001)	-	(6,743)	-
INTANGIBLE ASSETS (Notes 2 and 12)	59,403	-	52,388	-	Total shareholders' equity	12,315,422	71	10,804,058	70
OTHER ASSETS									
Guarantee deposits paid	830	-	540	-					
Deferred income tax assets - noncurrent (Notes 2 and 16)	21,125	-	9,672	-					
Miscellaneous (Notes 2 and 15)	220	-	1,092	-					
Total other assets	22,175	-	11,304	-					
TOTAL	\$ 17,288,024	100	\$ 15,513,780	100	TOTAL	\$ 17,288,024	100	\$ 15,513,780	100

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

PHISON ELECTRONICS CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME YEARS ENDED DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2012		2011	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 2 and 21)				
Gross sales	\$ 33,310,234	101	\$ 32,537,138	101
Less: Sales returns and allowances	<u>278,487</u>	<u>1</u>	<u>241,850</u>	<u>1</u>
Net sales	33,031,747	100	32,295,288	100
Service revenue	<u>59,322</u>	<u>-</u>	<u>50,573</u>	<u>-</u>
Total operating revenue	33,091,069	100	32,345,861	100
OPERATING COSTS (Notes 7, 17 and 21)	<u>28,063,153</u>	<u>85</u>	<u>27,811,756</u>	<u>86</u>
GROSS PROFIT	<u>5,027,916</u>	<u>15</u>	<u>4,534,105</u>	<u>14</u>
OPERATING EXPENSES (Note 17)				
Marketing	348,721	1	324,874	1
General and administrative	311,020	1	287,415	1
Research and development	<u>1,208,452</u>	<u>3</u>	<u>1,174,360</u>	<u>4</u>
Total operating expenses	<u>1,868,193</u>	<u>5</u>	<u>1,786,649</u>	<u>6</u>
OPERATING INCOME	<u>3,159,723</u>	<u>10</u>	<u>2,747,456</u>	<u>8</u>
NONOPERATING INCOME AND GAINS				
Gain on disposal of investments, net (Notes 5, 8 and 9)	21,081	-	16,935	-
Interest income	15,954	-	9,064	-
Dividends income (Note 2)	5,706	-	1,487	-
Valuation gain on financial assets, net (Note 2)	5,407	-	-	-
Gain on disposal of properties (Notes 2 and 21)	3,412	-	9,993	-
Foreign exchange gain, net (Note 2)	-	-	213,849	1
Other (Note 2)	<u>26,408</u>	<u>-</u>	<u>37,013</u>	<u>-</u>
Total nonoperating income and gains	<u>77,968</u>	<u>-</u>	<u>288,341</u>	<u>1</u>
NONOPERATING EXPENSES AND LOSSES				
Foreign exchange loss, net (Note 2)	84,221	1	-	-
Equity in net loss of investees (Notes 2 and 10)	75,330	-	33,126	-
Impairment loss (Notes 2, 9 and 10)	10,443	-	1,500	-
Interest expense	2,853	-	4,818	-
Other (Note 2)	<u>2</u>	<u>-</u>	<u>10,940</u>	<u>-</u>
Total nonoperating expenses and losses	<u>172,849</u>	<u>1</u>	<u>50,384</u>	<u>-</u>

(Continued)

PHISON ELECTRONICS CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

YEARS ENDED DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2012		2011	
	Amount	%	Amount	%
CONSOLIDATED INCOME BEFORE INCOME TAX	3,064,842	9	2,985,413	9
INCOME TAX EXPENSE (Notes 2 and 16)	<u>369,458</u>	<u>1</u>	<u>369,015</u>	<u>1</u>
CONSOLIDATED NET INCOME	<u>\$ 2,695,384</u>	<u>8</u>	<u>\$ 2,616,398</u>	<u>8</u>
ATTRIBUTED TO SHAREHOLDERS OF THE PARENT	<u>\$ 2,695,384</u>	<u>8</u>	<u>\$ 2,616,398</u>	<u>8</u>
	2012		2011	
	Before Income Tax	After Income Tax	Before Income Tax	After Income Tax
EARNINGS PER SHARE (Note 19)				
Basic	<u>\$ 17.06</u>	<u>\$ 15.00</u>	<u>\$ 16.75</u>	<u>\$ 14.68</u>
Diluted	<u>\$ 16.79</u>	<u>\$ 14.77</u>	<u>\$ 16.40</u>	<u>\$ 14.37</u>

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

PHISON ELECTRONICS CORP. AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Except Amounts Per Share)**

	Capital Stocks Issued and Outstanding		Advance Receipts for Common Stock	Paid-in Capital in Excess of Par Value	Capital Surplus			Total	Retained Earnings			Other Equity		Total Shareholders' Equity	
	Shares (Thousands)	Amount			Employee Stock Options	Expired Stock Options	Long-term Investment		Legal Reserve	Special Reserve	Unappropriated	Total	Cumulative Translation Adjustments		Unrealized Gain (Loss) on Financial Instruments
BALANCE, JANUARY 1, 2011	177,078	\$ 1,770,788	\$ 12,246	\$ 3,112,044	\$ 23,466	\$ 86,670	\$ -	\$ 3,222,180	\$ 636,185	\$ 1,643	\$ 3,256,071	\$ 3,893,899	\$ (6,432)	\$ (8,460)	\$ 8,884,221
Appropriation of the 2010 earnings															
Legal reserve	-	-	-	-	-	-	-	-	151,572	-	(151,572)	-	-	-	-
Special reserve	-	-	-	-	-	-	-	-	-	13,249	(13,249)	-	-	-	-
Cash dividends - NTS4.344886 per share	-	-	-	-	-	-	-	-	-	-	(776,143)	(776,143)	-	-	(776,143)
Balance after appropriation	177,078	1,770,788	12,246	3,112,044	23,466	86,670	-	3,222,180	787,757	14,892	2,315,107	3,117,756	(6,432)	(8,460)	8,108,078
Effect of change in equity in an investee due to the Corporation's subscription for additional shares issued by an investee at a rate not equal to its current equity	-	-	-	-	5,060	-	-	5,060	-	-	-	-	-	-	5,060
Adjustments due to disposal of long-term investment	-	-	-	-	(18,153)	-	-	(18,153)	-	-	-	-	-	-	(18,153)
Transfer of employee stock options to capital stock on January 3, 2011 - NTS100 per share	58	575	(5,750)	5,175	-	-	-	5,175	-	-	-	-	-	-	-
Transfer of employee stock options to capital stock on January 3, 2011 - NTS29 per share	224	2,240	(6,496)	7,712	-	(3,456)	-	4,256	-	-	-	-	-	-	-
Transfer of executed employee stock options to capital stock on May 5, 2011 - NTS29 per share	175	1,750	-	6,025	-	(2,700)	-	3,325	-	-	-	-	-	-	5,075
Transfer of executed employee stock options to capital stock on May 5, 2011 - NTS54.7 per share	991	9,910	-	75,049	-	(30,751)	-	44,298	-	-	-	-	-	-	54,208
Transfer of executed employee stock options to capital stock on July 8, 2011 - NTS29 per share	23	230	-	792	-	(355)	-	437	-	-	-	-	-	-	667
Transfer of executed employee stock options to capital stock on July 8, 2011 - NTS54.7 per share	85	844	-	6,400	-	(2,622)	-	3,778	-	-	-	-	-	-	4,622
Transfer of executed employee stock options to capital stock on October 5, 2011 - NTS28.2 per share	27	270	-	908	-	(417)	-	491	-	-	-	-	-	-	761
Transfer of executed employee stock options to capital stock on October 5, 2011 - NTS53.2 per share	92	925	-	6,867	-	(2,870)	-	3,997	-	-	-	-	-	-	4,922
Advance receipts for common stock - employee stock options	-	-	3,779	-	-	-	-	-	-	-	-	-	-	-	3,779
Compensation cost recognized for employee stock options	-	-	-	-	-	10,492	-	10,492	-	-	-	-	-	-	10,492
Expired stock options	-	-	-	-	-	(16)	16	-	-	-	-	-	-	-	-
Unrealized gain on financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	6,629	6,629
Translation adjustments on long-term equity investments	-	-	-	-	-	-	-	-	-	-	-	-	1,520	-	1,520
Consolidated net income in 2011	-	-	-	-	-	-	-	-	-	-	2,616,398	2,616,398	-	-	2,616,398
BALANCE, DECEMBER 31, 2011	178,753	1,787,532	3,779	3,220,972	10,373	53,975	16	3,285,336	787,757	14,892	4,931,505	5,734,154	(4,912)	(1,831)	10,804,058
Appropriation of the 2011 earnings															
Legal reserve	-	-	-	-	-	-	-	-	261,642	-	(261,642)	-	-	-	-
Reversal of special reserve	-	-	-	-	-	-	-	-	-	(8,149)	8,149	-	-	-	-
Cash dividends - NTS6.996189 per share	-	-	-	-	-	-	-	-	-	-	(1,259,494)	(1,259,494)	-	-	(1,259,494)
Balance after appropriation	178,753	1,787,532	3,779	3,220,972	10,373	53,975	16	3,285,336	1,049,399	6,743	3,418,518	4,474,660	(4,912)	(1,831)	9,544,564
Transfer of employee stock options to capital stock on January 13, 2012 - NTS28.2 per share	18	180	(507)	605	-	(278)	-	327	-	-	-	-	-	-	-
Transfer of employee stock options to capital stock on January 13, 2012 - NTS53.2 per share	62	615	(3,272)	4,565	-	(1,908)	-	2,657	-	-	-	-	-	-	-
Transfer of executed employee stock options to capital stock on April 27, 2012 - NTS53.2 per share	1,189	11,890	-	89,649	-	(38,284)	-	51,365	-	-	-	-	-	-	63,255
Transfer of executed employee stock options to capital stock on August 1, 2012 - NTS53.2 per share	4	40	-	299	-	(127)	-	172	-	-	-	-	-	-	212
Transfer of executed employee stock options to capital stock on October 30, 2012 - NTS51.5 per share	136	1,365	-	9,940	-	(4,275)	-	5,665	-	-	-	-	-	-	7,030
Advance receipts for common stock - employee stock options	-	-	9,051	-	-	-	-	-	-	-	-	-	-	-	9,051
Compensation cost recognized for employee stock options	-	-	-	-	-	1,069	-	1,069	-	-	-	-	-	-	1,069
Adjustments due to sale of long-term equity investments	-	-	-	-	(2,885)	-	-	(2,885)	-	-	-	-	-	-	(2,885)
Unrealized gain on financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	1,831	1,831
Expired stock options	-	-	-	-	-	(162)	162	-	-	-	-	-	-	-	-
Translation adjustments on long-term equity investments	-	-	-	-	-	-	-	-	-	-	-	-	(4,089)	-	(4,089)
Consolidated net income in 2012	-	-	-	-	-	-	-	-	-	-	2,695,384	2,695,384	-	-	2,695,384
BALANCE, DECEMBER 31, 2012	180,162	\$ 1,801,622	\$ 9,051	\$ 3,326,030	\$ 7,488	\$ 10,010	\$ 178	\$ 3,343,706	\$ 1,049,399	\$ 6,743	\$ 6,113,902	\$ 7,170,044	\$ (9,001)	\$ -	\$ 12,315,422

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

PHISON ELECTRONICS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of New Taiwan Dollars)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Consolidated net income	\$ 2,695,384	\$ 2,616,398
Adjustments to reconcile net income to net cash provided by operating activities:		
Equity in net loss of investees	75,330	33,126
Depreciation	63,400	43,782
Amortization	63,064	49,394
Allowance for sales returns and discounts	60,417	58,229
Allowance of doubtful accounts	43,132	28,953
Deferred income tax	(24,043)	15,728
Impairment loss on financial assets	10,443	1,500
Gain on disposal of properties, net (including realized deferred credits)	(3,411)	(9,986)
Gain on disposal of investments, net	(3,169)	(20,225)
Compensation cost of employee stock options	1,069	10,492
Properties transferred to expenses	174	-
Provision for loss on inventories	104	77,727
Net changes in operating assets and liabilities		
Financial assets at fair value through profit or loss - current	44,190	(155,655)
Notes and accounts receivable	238,637	(1,452,990)
Other financial assets	58,925	(172,352)
Inventories	(245,317)	148,940
Other current assets	354,858	637,945
Notes and accounts payable	144,864	183,143
Income tax payable	54,233	185,478
Accrued expenses	69,098	430,621
Other current liabilities	36,662	(59,229)
Prepaid pension cost	2,428	1,521
	<u>3,740,472</u>	<u>2,652,540</u>
Net cash provided by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of properties	(206,897)	(571,773)
Increase in intangible assets	(70,079)	(44,286)
Increase in financial assets carried at cost	(50,526)	(6,075)
Proceeds of the disposal of financial assets carried at cost	38,396	241,907
Increase in restricted assets	(15,018)	(9)
Increase in investments accounted for by the equity method	(5,688)	(75,536)
Proceeds of the disposal of properties	5,613	216
Proceeds of the disposal of available-for-sale financial assets-noncurrent	2,846	37,628
(Increase) decrease in guarantee deposits paid	(290)	1,442
Increase in prepayments for long-term investment	<u>-</u>	<u>(15,000)</u>
	<u>(301,643)</u>	<u>(431,486)</u>
Net cash used in investing activities		

(Continued)

PHISON ELECTRONICS CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

(In Thousands of New Taiwan Dollars)

	2012	2011
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash dividends paid	(1,259,494)	(776,143)
Transfer of executed employee stock options to capital stock	70,497	70,255
Decrease in short-term loans	(41,390)	(804,190)
Advance receipts for common stock - employee stock options	9,051	3,779
Increase in guarantee deposits received	<u>56</u>	<u>10</u>
Net cash used in financing activities	<u>(1,221,280)</u>	<u>(1,506,289)</u>
EFFECT OF EXCHANGE RATE CHANGES	<u>(3,663)</u>	<u>1,578</u>
NET INCREASE IN CASH	2,213,886	716,343
CASH, BEGINNING OF YEAR	<u>6,328,282</u>	<u>5,611,939</u>
CASH, END OF YEAR	<u>\$ 8,542,168</u>	<u>\$ 6,328,282</u>
SUPPLEMENTAL CASH FLOW INFORMATION		
Interest paid	<u>\$ 2,844</u>	<u>\$ 5,109</u>
Income tax paid	<u>\$ 339,268</u>	<u>\$ 169,139</u>
INVESTING ACTIVITIES AFFECTING BOTH CASH AND NONCASH ITEMS		
Increase in properties	\$ 204,698	\$ 570,797
Decrease in payables to contractors and equipment suppliers (included in other current liabilities)	<u>2,199</u>	<u>976</u>
Acquisition of properties	<u>\$ 206,897</u>	<u>\$ 571,773</u>

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

【Attachment 5】

**PHISON ELECTRONICS CORP. AND SUBSIDIARIES
 INFORMATION OF INVESTMENT IN MAINLAND CHINA
 FOR THE YEAR ENDED DECEMBER 31, 2012
 (In Thousands of New Taiwan Dollars in Thousands of Foreign Currencies)**

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2012	Investment Flows		Accumulated Outflow of Investment from Taiwan as of December 31, 2012	Percentage of Ownership	Investment (Loss) Income (Note 1)	Carrying Value as of December 31, 2012	Accumulated Inward Remittance of Earnings as of December 31, 2012
					Outflow	Inflow					
Phisontech (Shenzhen) Limited	Design, R&D, import and export storage devices and electronics	US\$ 790 (NT\$23,006)	Indirectly invested in China company through third region	US\$-	US\$ 790 (NT\$ 23,006)	\$-	US\$ 790 (NT\$ 23,006)	100%	(US\$ (10) (NT\$ (283))	US\$788 (NT\$22,882)	\$-

Accumulated Investment in Mainland China as of December 31, 2012 (US\$ in Thousand)	Investment Amounts Authorized by Investment Commission, MOEA (US\$ in Thousand)	Upper Limit on Investment
\$ 23,006 (US\$ 790)	\$ 23,006 (US\$ 790)	\$ 7,389,253

Note 1: Amount was recognized based on the audited financial statements.

Note 2: The limit of investment in Mainland China based on Regulations governing the Approval of Investments on Technical Corporation in Mainland China is 60% of net asset value, $\$12,315,422 \times 60\% = \$7,389,253$.

【Attachment 6】

【The amendment comparison table for the Articles of the Corporation】

Original	Amendment	Reason
<p>Article 2</p> <p>The scope of business of the Corporation shall be as follows :</p> <p>1). CC01080 Electronic Parts and Components Manufacturing</p> <p>2). I301010 Software Design Services</p> <p>3). F218010 Retail Sale of Computer Software</p> <p>4). F119010 Wholesale of Electronic Materials</p> <p>5). F219010 Retail Sale of Electronic Materials</p> <p>6). CE01030 Photographic and Optical Equipment Manufacturing</p> <p>7). CC01120 Data Storage Media Manufacturing and Duplicating</p> <p>8). I501010 Product Designing</p> <p>9). F401010 International Trade</p> <p>10). ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval <u>and transfers the investment.</u></p>	<p>Article 2</p> <p>The scope of business of the Corporation shall be as follows :</p> <p>1). CC01080 Electronic Parts and Components Manufacturing</p> <p>2). I301010 Software Design Services</p> <p>3). F218010 Retail Sale of Computer Software</p> <p>4). F119010 Wholesale of Electronic Materials</p> <p>5). F219010 Retail Sale of Electronic Materials</p> <p>6). CE01030 Photographic and Optical Equipment Manufacturing</p> <p>7). CC01120 Data Storage Media Manufacturing and Duplicating</p> <p>8). I501010 Product Designing</p> <p>9). F401010 International Trade</p> <p>10). ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.</p>	<p>To Amend according to the business code by the MOEA</p>
<p>Article 2-1</p> <p>The Corporation may provide <u>endorsement and guarantee</u> and act as a guarantor.</p>	<p>Article 2-1</p> <p>The Corporation may provide <u>the procedure of Endorsements and Guarantees</u> and act as a guarantor.</p>	<p>To Amend according to the Financial Supervisory Commission in Letter bearing reference number Jin Guan Zheng Fa Zi 0990011375</p>
<p>Article 19</p> <p>When allocating the profits for each fiscal year, the Corporation shall first paid its tax, offset its losses in previous years and set aside a legal capital reserve at 10% of the profits left over, and shall set aside or reverse the special surplus capital reserve according to the law and regulation of related authorities. The rest of the profits accumulated with the not yet distributed profits in previous years shall be wholly or partly to set aside as the distributable profits. The Board of Directors shall submit a proposal regarding the distribution of profits in accordance the actual operation situation of the Corporation to the Shareholders' Meeting for their approval. The profits shall be distributed by the following sequence: (1)1% for the compensation of the Directors and Supervisors, (2) 12% to 25% for employees' bonus, and (3) the others for shareholders' dividends. If the employees' bonus are distributed by the share stocks, the employees who can be distributed the stock bonus may include the employees of subsidiaries who need conform to specific conditions.</p> <p><u>It is because of the business of the Corporation is during the period of growing, and therefore the</u> policy shall be made regarding dividend distribution shall be adjusted in</p>	<p>Article 19</p> <p>When allocating the profits for each fiscal year, the Corporation shall first paid its tax, offset its losses in previous years and set aside a legal capital reserve at 10% of the profits left over, and shall set aside or reverse the special surplus capital reserve according to the law and regulation of related authorities. The rest of the profits accumulated with the not yet distributed profits in previous years shall be wholly or partly to set aside as the distributable profits. The Board of Directors shall submit a proposal regarding the distribution of profits in accordance the actual operation situation of the Corporation to the Shareholders' Meeting for their approval. The profits shall be distributed by the following sequence: (1)1% for the compensation of the Directors and Supervisors, (2)12% to 25% for employees' bonus, and (3) the others for shareholders' dividends. If the employees' bonus are distributed by the share stocks, the employees who can be distributed the stock bonus may include the employees of subsidiaries who need conform to specific conditions.</p> <p><u>The</u> policy shall be made regarding dividend distribution shall be adjusted in accordance with the factors such as investment circumstance, cash demanding, competition</p>	<p>To Amend according to the Company's operation need.</p>

<p>accordance with the factors such as investment circumstance, cash demanding, competition inside and outside the country, and budget of the capital. The interest of shareholders, equivalent of dividends and long-term financial plan shall also be considered in making the policy. The Board of Directors shall submit the Report of Dividends Distribution to the Shareholders' Meeting annually for their approval. In paying of the shareholders' dividends, the Corporation shall distribute dividends by cash or stocks, and the cash-dividends shall take the ratio of the total amount of the shareholders' dividends not less than 10%.</p>	<p>inside and outside the country, and budget of the capital. The interest of shareholders, equivalent of dividends and long-term financial plan shall also be considered in making the policy. The Board of Directors shall submit the Report of Dividends Distribution to the Shareholders' Meeting annually for their approval. In paying of the shareholders' dividends, the Corporation shall distribute dividends by cash or stocks, and the cash-dividends shall take the ratio of the total amount of the shareholders' dividends not less than 10%.</p>	
<p>Article 21 These Articles of Incorporation are agreed to and signed on October 24, 2000. The first Amendment was approved by the shareholders' meeting on November 24, 2000, the second Amendment on September 5, 2001, the third Amendment on February 15, 2002, the fourth Amendment on April 9, 2002, the fifth Amendment on June 25, 2002, the sixth Amendment on March 26, 2003, the seventh Amendment on November 12, 2003, the eighth Amendment on June 15, 2004, the ninth Amendment on March 17, 2005, the tenth Amendment on June 16, 2005. the eleventh Amendment on June 14, 2006. the twelveth Amendment on November 1, 2006._the thirteenth Amendment on June 13, 2007. the fourteenth Amendment on June 13, 2008. the fifteenth Amendment on May 8, 2009.the sixteenth Amendment on June 15,2010. the seventeenth Amendment on June 15,2011.</p>	<p>Article 21 These Articles of Incorporation are agreed to and signed on October 24, 2000. The first Amendment was approved by the shareholders' meeting on November 24, 2000, the second Amendment on September 5, 2001, the third Amendment on February 15, 2002, the fourth Amendment on April 9, 2002, the fifth Amendment on June 25, 2002, the sixth Amendment on March 26, 2003, the seventh Amendment on November 12, 2003, the eighth Amendment on June 15, 2004, the ninth Amendment on March 17, 2005, the tenth Amendment on June 16, 2005. the eleventh Amendment on June 14, 2006. the twelveth Amendment on November 1, 2006._the thirteenth Amendment on June 13, 2007. the fourteenth Amendment on June 13, 2008. the fifteenth Amendment on May 8, 2009.the sixteenth Amendment on June 15,2010. the seventeenth Amendment on June 15,2011. <u>the eighteenth Amendment on June 11, 2013.</u></p>	<p>Add the date of the eighteenth Amendment</p>

【Attachment 7】

【The amendment comparison table for the “Operational Procedures for Loaning of Company Funds” and “Operational Procedures for Endorsements and Guarantees”】

【The amendment comparison table for the Operational Procedures for Loaning of Company Funds】

原條文	修正後條文	修正原因
<p>第一條 制定目的</p> <p>為使本公司資金貸與他人作業程序有所依循，特依證券交易法第三十六條之一及行政院金融監督管理委員會證券期貨局（以下簡稱<u>證期局</u>）「公開發行公司資金貸與及背書保證處理準則」，訂定本程序。</p>	<p>第一條 制定目的</p> <p>為使本公司資金貸與他人作業程序有所依循，特依證券交易法第三十六條之一及金融監督管理委員會（以下簡稱<u>金管會</u>）「公開發行公司資金貸與及背書保證處理準則」，訂定本程序。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」修訂</p>
<p>第二條 得貸與資金之對象</p> <p>依公司法第十五條規定，本公司之資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、與本公司有業務往來的公司或行號。</p> <p>二、有短期融通資金之必要的公司或行號。融資金額不得超過本公司淨值之百分之二十。</p> <p>前項所稱短期，係指一年或一營業週期（以較長者為準）之期間。</p> <p>第一項第二款所稱融資金額，係指本公司短期融通資金之累計餘額。</p> <p>本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，不受第一項第二款之限制。</p>	<p>第二條 得貸與資金之對象</p> <p>依公司法第十五條規定，本公司之資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、與本公司有業務往來的公司或行號。</p> <p>二、有短期融通資金之必要的公司或行號。融資金額不得超過本公司淨值之百分之二十。</p> <p>前項所稱短期，係指一年或一營業週期（以較長者為準）之期間。</p> <p>第一項第二款所稱融資金額，係指本公司短期融通資金之累計餘額。</p> <p>本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，不受第一項第二款之限制。<u>但仍應依第四條及第五條規定訂定資金貸與之限額及期限。</u></p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
<p>第四條 資金貸與總額及個別對象之限額</p> <p>一、本公司總貸與金額以不超過本公司淨值的百分之四十為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值的百分之二十為限。與本公司有業務往來之公司總貸與金額以不超過雙方間業務往來金額為限。</p> <p>二、與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。<u>所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</u></p> <p>三、有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。</p>	<p>第四條 資金貸與總額及個別對象之限額</p> <p>一、本公司<u>資金</u>貸與總額以不超過本公司淨值的百分之四十為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值的百分之二十為限。與本公司有業務往來之公司，<u>資金</u>貸與總金額以不超過雙方間業務往來總金額為限（<u>所稱業務往來金額係指雙方間進貨或銷貨金額孰高者</u>）。</p> <p>二、與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方<u>於資金貸與前十二個月期間內之</u>業務往來總金額為限（<u>所稱業務往來金額係指雙方間進貨或銷貨金額孰高者</u>），<u>且不得超過本公司淨值百分之十。</u></p> <p>三、有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

<p>第六條 資金貸與辦理程序</p> <p>一、申請及審核流程</p> <p>借款人向本公司申請借款，財務部門應初步接洽，先行瞭解其資金用途及最近營業及財務狀況，並應審慎評估是否符合<u>證期局</u>訂定之「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，<u>依</u>第七條<u>規定進行詳細審查</u>，作成徵信及審查報告後，呈總經理及董事長審核，並提請董事會決議通過後辦理，不得授權其他人決定。</p> <p>本公司與子公司間，或子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前項所稱一定額度，除符合第二條第四項規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過<u>本</u>公司最近期財務報表淨值百分之十。</p> <p>本公司之資金貸與他人，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對理由列入董事會記錄。</p> <p>二、貸與通知</p> <p>資金貸與案件簽奉核定後，財務部門應儘速函告或電告借款人，詳述本公司資金貸與條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，辦妥擔保品質（抵）押權設定及保證人對保手續後，以憑撥款。</p> <p>三、簽約對保</p> <p>貸放案件應由財務部門擬定合約條款，經權責主管審核，並送請法務人員或法律顧問核閱後，再辦理簽約手續。</p> <p>合約內容應與核定之借款條件相符，借款人與連帶保證人於合約上簽章後，應由財務部門辦妥對保手續。</p> <p>四、擔保品取得與保全</p> <p>（一）貸放條件如有擔保品者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。</p> <p>（二）擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品抵押價值為原則，保險單應加註以本公司原核貸條件相符；建物若於設定時尚未編定門牌號碼、其他址應與座落之地段、地號標示。</p> <p>（三）財務部門應注意在投保期間屆滿前，通知借款人繼續投保。</p> <p>五、撥款</p> <p>貸放案經核准並經借款人簽妥契約及送存執（或分期還款）本票，辦妥擔保品抵（質）押設定登記，全部手續經核對無誤</p>	<p>第六條 資金貸與辦理程序</p> <p>一、申請及審核流程</p> <p>借款人向本公司申請借款，財務部門應初步接洽，先行瞭解其資金用途及最近營業及財務狀況，並應審慎評估是否符合<u>金管會</u>訂定之「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，<u>併同</u>第七條之<u>評估結果</u>，作成徵信及審查報告後，呈總經理及董事長審核，並提請董事會決議通過後辦理，不得授權其他人決定。</p> <p>本公司與子公司間，或子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前項所稱一定額度，除符合第二條第四項規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過<u>該</u>公司最近期財務報表淨值百分之十。</p> <p>本公司之資金貸與他人，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對理由列入董事會記錄。</p> <p>二、貸與通知</p> <p>資金貸與案件簽奉核定後，財務部門應儘速函告或電告借款人，詳述本公司資金貸與條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，辦妥擔保品質（抵）押權設定及保證人對保手續後，以憑撥款。</p> <p>三、簽約對保</p> <p>貸放案件應由財務部門擬定合約條款，經權責主管審核，並送請法務人員或法律顧問核閱後，再辦理簽約手續。</p> <p>合約內容應與核定之借款條件相符，借款人與連帶保證人於合約上簽章後，應由財務部門辦妥對保手續。</p> <p>四、擔保品取得與保全</p> <p>（一）貸放條件如有擔保品者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。</p> <p>（二）擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品抵押價值為原則，保險單應加註以本公司原核貸條件相符；建物若於設定時尚未編定門牌號碼、其他址應與座落之地段、地號標示。</p> <p>（三）財務部門應注意在投保期間屆滿前，通知借款人繼續投保。</p> <p>五、撥款</p> <p>貸放案經核准並經借款人簽妥契約及送存執（或分期還款）本票，辦妥擔保品抵</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
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<p>後，即可撥款。</p> <p>六、文件之整理與保管 本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依第七條規定應審慎評估之事項詳予登載於備查簿備查。</p>	<p>(質)押設定登記，全部手續經核對無誤後，即可撥款。</p> <p>六、文件之整理與保管 本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依<u>本條第一項第一款</u>規定應審慎評估之事項詳予登載備查。</p>	
<p>第七條 詳細審查程序 本公司辦理資金貸與時，應進行下列審查程序：</p> <p>一、資金貸與他人之必要性及合理性評估 借款人向本公司申請借款，財務部門應先行瞭解其資金用途，並評估資金貸與之必要性及合理性。</p> <p>二、貸與對象之徵信及風險評估 (一) 初次借款者，借款人應出具經濟部變更登記核准函及變更登記表、營利事業登記證、負責人身份證等影本等公司資料及必要之財務資料，向本公司以書面申請融資額度。本公司受理申請後，應由財務部門就貸與對象之所營事業、財務狀況、償債能力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。 (二) 若屬繼續借款者，原則上每年辦理徵信一次。如為重大案件，則視實際須要，每半年徵信調查一次。 (三) 若借款人財務狀況良好，且年度財務報表已委請會計師辦妥融資簽證，則得沿用超過一年尚不及二年之調查報告，並參閱會計師查核簽證報告貸放案。</p> <p>三、擔保品取得及擔保品之評估價值 本公司辦理資金貸與事項時，除子公司外，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定，並應事先進行擬設定抵押之動產或不動產價值評估。前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌財務部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。</p> <p>四、對公司之營運風險、財務狀況及股東權益之影響評估 (一) 經徵信調查及評估後，如借款人信用評估欠佳，不擬貸放者，財務部門應將婉拒之理由，簽奉核定後，儘速簽覆借款人。 (二) 對於徵信調查結果為信用評估良好，借款用途正當之案件，財務部門應填具徵信及審查報告，評估其</p>	<p>第七條 詳細審查程序 本公司辦理資金貸與時，應進行下列審查程序：</p> <p>一、資金貸與他人之必要性及合理性評估 借款人向本公司申請借款，財務部門應先行瞭解其資金用途，並評估資金貸與之必要性及合理性。</p> <p>二、貸與對象之徵信及風險評估 (一) 初次借款者，借款人應出具經濟部變更登記核准函及變更登記表、營利事業登記證、負責人身份證影本等公司資料及必要之財務資料，向本公司以書面申請融資額度。本公司受理申請後，應由財務部門就貸與對象之所營事業、財務狀況、償債能力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。 (二) 若屬繼續借款者，原則上每年辦理徵信一次。如為重大案件，則視實際須要，每半年徵信調查一次。 (三) 若借款人財務狀況良好，且年度財務報表已委請會計師辦妥融資簽證，則得沿用超過一年尚不及二年之調查報告，並參閱會計師查核簽證報告貸放案。</p> <p>三、擔保品取得及擔保品之評估價值 本公司辦理資金貸與事項時，除子公司外，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定，並應事先進行擬設定抵押之動產或不動產價值評估。前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌財務部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。</p> <p>四、對公司之營運風險、財務狀況及股東權益之影響評估 (一) 經徵信調查及評估後，如借款人信用評估欠佳，不擬貸放者，財務部門應將婉拒之理由，簽奉核定後，儘速簽覆借款人。 (二) 對於徵信調查結果為信用評估良好，借款用途正當之案件，財務部門應填具徵信及審查報告，評估其原因、用途、目的、案件金額、效</p>	<p>依「<u>公開發行公司資金貸與及背書保證處理準則</u>」及公司營運需要修訂</p>

<p>原因、用途、目的、案件金額、效益、提供擔保品之價值、信用及營運情形，並評估對公司之營運風險、財務狀況及股東權益之影響，擬定計息利率及期限後，呈請總經理及董事長審核後，提請董事會決議後辦理。</p>	<p>益、提供擔保品之價值、信用及營運情形，並評估對公司之營運風險、財務狀況及股東權益之影響，擬定計息利率及期限後，呈請總經理及董事長審核後，提請董事會決議後辦理。</p>	
<p>第九條 對子公司資金貸與他人之控管程序</p> <p>一、本公司之子公司擬將資金貸與他人者，應命該子公司依<u>證期局</u>訂定之「<u>公開發行公司資金貸與及背書保證處理準則</u>」規定訂定資金貸與他人作業程序，並應依所定作業程序辦理。</p> <p>二、子公司於資金貸與他人時，應提供相關資料予本公司，並參酌本公司相關人員意見後進行資金貸與作業。</p> <p>三、子公司於貸款撥放後，應定期將已貸與金額之後續追蹤情形定期呈報本公司。</p>	<p>第九條 對子公司資金貸與他人之控管程序</p> <p>一、本公司之子公司擬將資金貸與他人者，應命該子公司依<u>金管會</u>訂定之「<u>公開發行公司資金貸與及背書保證處理準則</u>」規定訂定資金貸與他人作業程序，並應依所定作業程序辦理。</p> <p>二、子公司於資金貸與他人時，應提供相關資料予本公司，並參酌本公司相關人員意見後進行資金貸與作業。</p> <p>三、子公司於貸款撥放後，應定期將已貸與金額之後續追蹤情形定期呈報本公司。</p>	<p>依「<u>公開發行公司資金貸與及背書保證處理準則</u>」及公司營運需要修訂</p>
<p>第十條 資訊公開</p> <p>一、本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>二、本公司資金貸與達下列標準之一者，應於事實發生之日起二日內公告申報：</p> <p>(一)本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>(二)本公司及子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。</p> <p>(三)本公司或子公司新增資金貸與金額達新臺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。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。</p> <p>三、本公司應依<u>一般公認會計原則</u>規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>第十條 資訊公開</p> <p>一、本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>二、本公司資金貸與達下列標準之一者，應於事實發生日之<u>即日起算</u>二日內公告申報：</p> <p>(一)本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>(二)本公司及子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。</p> <p>(三)本公司或子公司新增資金貸與金額達新臺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。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前<u>款第三目</u>應公告申報之事項，應由本公司為之。</p> <p>三、本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>依「<u>公開發行公司資金貸與及背書保證處理準則</u>」及公司營運需要修訂</p>
<p>第十一條 罰則</p> <p>本公司經理人及主辦人員違反<u>證期局</u>訂定之「<u>公開發行公司資金貸與及背書保證處理準則</u>」或本程序時，稽核人員或其權責主管應將其違反情事立即呈報至總經理或董事會，總經理或董事會並應視情節重大與否給與相關人員適當之懲處。</p>	<p>第十一條 罰則</p> <p>本公司經理人及主辦人員違反<u>金管會</u>訂定之「<u>公開發行公司資金貸與及背書保證處理準則</u>」或本程序時，稽核人員或其權責主管應將其違反情事立即呈報至總經理或董事會，總經理或董事會並應視情節重大與否給與相關人員適當之懲處。</p>	<p>依「<u>公開發行公司資金貸與及背書保證處理準則</u>」及公司營運需要修訂</p>
<p>第十三條 其他</p> <p>一、本程序所稱之子公司及母公司，應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。</p>	<p>第十三條 其他</p> <p>一、本程序所稱之子公司及母公司，應依<u>證券發行人財務報告編製準則</u>認定之。</p> <p>二、本程序所稱之淨值，係指<u>證券發行人財務報告編製準則</u>規定之資產負債表歸</p>	<p>依「<u>公開發行公司資金貸與及背書保證處理準則</u>」及公司營運需要修訂</p>

<p>二、本程序所稱之公告申報，係指輸入<u>證期局</u>指定之資訊申報網站。</p> <p>三、本公司因情事變更，致貸與對象不符<u>證期局</u>訂定之「公開發行公司資金貸與及背書保證處理準則」規定或餘額超限時，應訂定改善計畫，將相關改善計畫送各監察人，並依計畫時程完成改善。</p>	<p><u>屬於母公司業主之權益。</u></p> <p>三、本程序所稱之公告申報，係指輸入<u>金管會</u>指定之資訊申報網站。</p> <p>四、<u>本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</u></p> <p>五、本公司因情事變更，致貸與對象不符<u>金管會</u>訂定之「公開發行公司資金貸與及背書保證處理準則」規定或餘額超限時，應訂定改善計畫，將相關改善計畫送各監察人，並依計畫時程完成改善。</p>	
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【The amendment comparison table for the Operational Procedures for Endorsements and Guarantees】

原條文	修正後條文	修正原因
<p>第一條 制定目的</p> <p>為加強辦理背書保證之財務管理及降低經營風險，爰特依證券交易法第三十六條之一及行政院金融監督管理委員會證券期貨局（以下簡稱<u>證期局</u>）「公開發行公司資金貸與及背書保證處理準則」，訂定本程序。</p>	<p>第一條 制定目的</p> <p>為加強辦理背書保證之財務管理及降低經營風險，爰特依證券交易法第三十六條之一及金融監督管理委員會（以下簡稱<u>金管會</u>）「公開發行公司資金貸與及背書保證處理準則」，訂定本程序。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」修訂</p>
<p>第三條 得背書保證對象</p> <p>一、本公司得對下列公司為背書保證：</p> <p>（一）有業務往來之公司。</p> <p>（二）公司直接及間接持有表決權之股份超過百分之五十之公司。</p> <p>（三）直接及間接對公司持有表決權之股份超過百分之五十之公司。</p> <p>二、本公司直接及間接持有表決權股份百分之<u>百</u>之公司間，得為背書保證。</p> <p>三、本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比例對被投資公司背書保證者，不受前二項規定之限制，得為背書保證。</p> <p>四、前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>	<p>第三條 得背書保證對象</p> <p>一、本公司得對下列公司為背書保證：</p> <p>（一）有業務往來之公司。</p> <p>（二）公司直接及間接持有表決權之股份超過百分之五十之公司。</p> <p>（三）直接及間接對公司持有表決權之股份超過百分之五十之公司。</p> <p>二、本公司直接及間接持有表決權股份<u>達百分之九十以上之</u>公司間，得為背書保證，<u>且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。</u></p> <p>三、本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比例對被投資公司背書保證，<u>或同業間依消費者保護法規從事預售屋銷售合約之履約保證連帶擔保者</u>，不受前二項規定之限制，得為背書保證。</p> <p>四、前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
<p>第五條 辦理背書保證之額度</p> <p>本公司背書保證之總額及對單一企業背書保證之金額如下：</p> <p>一、累計對外背書保證總額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之四十為限。</p>	<p>第五條 辦理背書保證之額度</p> <p>本公司背書保證之總額及對單一企業背書保證之金額如下：</p> <p>一、累計對外背書保證總額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之四十為限。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

<p>二、對單一企業之背書保證金額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十為限。</p> <p>三、因業務往來而從事背書保證時，其背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>本公司及子公司整體得為背書保證之總額及對單一企業背書保證之金額如下：</p> <p>一、累計對外背書保證總額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之四十為限。</p> <p>二、對單一企業之背書保證金額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十為限。</p> <p>三、因業務往來而從事背書保證時，其背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p>	<p>二、對單一企業之背書保證金額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十為限。</p> <p>三、因業務往來而從事背書保證時，其背書保證金額以不超過雙方於<u>背書保證前十二個月期間內之業務往來總金額</u>為限(所稱業務往來金額係指雙方間進貨或銷貨金額孰高者)，<u>且不得超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十。</u></p> <p>本公司及子公司整體得為背書保證之總額及對單一企業背書保證之金額如下：</p> <p>一、累計對外背書保證總額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之四十為限。</p> <p>二、對單一企業之背書保證金額以不超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十為限。</p> <p>三、因業務往來而從事背書保證時，其背書保證金額以不超過雙方於<u>背書保證前十二個月期間內之業務往來總金額</u>為限(所稱業務往來金額係指雙方間進貨或銷貨金額孰高者)，<u>且不得超過本公司最近期經會計師查核簽證或核閱之財務報表淨值之百分之二十。</u></p>	
<p>第六條 背書保證辦理程序</p> <p>一、申請及審核流程</p> <p>(一)他公司向本公司申請背書保證時，財務部門應初步接洽，先行瞭解其目的及申請背書保證金額，及檢附相關文件，依第七條規定進行詳細審查，作成徵信及審查報告後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>(二)本公司因自身業務或營運需求而須辦理背書保證時，財務部門應檢具相關文件，依第七條規定進行詳細審查，作成審查報告後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>二、背書保證通知</p> <p>背書保證案件簽奉核定後，財務部門應儘速函告或電告申請被背書保證公司，經評估需取得擔保品者，請其於期限內辦妥擔保品質(抵)押權設定等手續後，始可將背書保證契約書或保證票據等相關文件呈送印鑑保管人鈐印或簽發票據。</p> <p>三、擔保品取得與保全</p> <p>(一)本公司辦理背書保證事項經評估需取得擔保品時，應辦理質權或抵押權之設定手續，以確保本公司之權利。</p>	<p>第六條 背書保證辦理程序</p> <p>一、申請及審核流程</p> <p>(一)他公司向本公司申請背書保證時，財務部門應初步接洽，先行瞭解其目的及申請背書保證金額，及檢附相關文件，依第七條規定進行詳細審查，作成徵信及審查報告後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>(二)本公司因自身業務或營運需求而須辦理背書保證時，財務部門應檢具相關文件，依第七條規定進行詳細審查，作成審查報告後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>二、背書保證通知</p> <p>背書保證案件簽奉核定後，財務部門應儘速函告或電告申請被背書保證公司，經評估需取得擔保品者，請其於期限內辦妥擔保品質(抵)押權設定等手續後，始可將背書保證契約書或保證票據等相關文件呈送印鑑保管人鈐印或簽發票據。</p> <p>三、擔保品取得與保全</p> <p>(一)本公司辦理背書保證事項經評估需取得擔保品時，應辦理質權或抵押權之設定手續，以確保本公司之權利。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

<p>(二)擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品抵押價值為原則，保險單應加註以本公司原核貸條件相符；建物若於設定時尚未編定門牌號碼、其他址應與座落之地段、地號標示。</p> <p>(三)財務部門應注意在投保期間屆滿前，通知借款人繼續投保。</p> <p>四、文件之整理與保管</p> <p>本公司辦理背書保證事項，應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依第七條規定應審慎評估之事項，詳予登載於備查簿備查。</p>	<p>(二)擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品抵押價值為原則，保險單應加註以本公司原背書保證條件相符；建物若於設定時尚未編定門牌號碼、其他址應與座落之地段、地號標示。</p> <p>(三)財務部門應注意在投保期間屆滿前，通知被背書保證人繼續投保。</p> <p>四、文件之整理與保管</p> <p>本公司辦理背書保證事項，應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依第九條第一項規定應審慎評估之事項，詳予登載備查。</p>	
<p>第七條 詳細審查程序</p> <p>本公司辦理背書保證時，應進行下列審查程序：</p> <p>一、背書保證之必要性及合理性評估</p> <p>他公司向本公司申請背書保證或本公司因自身業務或營運需求而須辦理背書保證時，財務部門應先行瞭解其目的，並評估背書保證之必要性及合理性。</p> <p>二、背書保證對象之徵信及風險評估</p> <p>(一)初次背書保證者，被背書保證公司應出具經濟部變更登記核准函及變更登記表、營利事業登記證、負責人身份證等影本等公司資料及必要之財務資料，向本公司以書面申請背書保證。</p> <p>本公司受理申請後，應由財務部門就背書保證對象之所營事業、財務狀況及背書保證目的予以調查、評估，並擬具報告。</p> <p>(二)若屬繼續背書保證者，原則上每年辦理徵信一次。如為重大案件，則視實際須要，每半年徵信調查一次。</p> <p>三、擔保品取得及擔保品之評估價值</p> <p>本公司得視實際需要要求被背書保證企業提供本票、動產或不動產作為擔保，並應事先進行擬設定抵押之動產或不動產價值評估。</p> <p>前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌財務部門之徵信報告辦理。</p> <p>四、對公司之營運風險、財務狀況及股東權益之影響評估</p> <p>(一)經徵信調查及評估後，如被背書保證公司人信用評估欠佳，不擬為其背書保證者，財務部門應將婉拒之理由，簽奉核定後，儘速簽覆申請被背書保證公司。</p> <p>(二)對於徵信調查結果為信用評估良</p>	<p>第七條 詳細審查程序</p> <p>本公司辦理背書保證時，應進行下列審查程序：</p> <p>一、背書保證之必要性及合理性評估</p> <p>他公司向本公司申請背書保證或本公司因自身業務或營運需求而須辦理背書保證時，財務部門應先行瞭解其目的，並評估背書保證之必要性及合理性。</p> <p>二、背書保證對象之徵信及風險評估</p> <p>(一)初次背書保證者，被背書保證公司應出具經濟部變更登記核准函及變更登記表、營利事業登記證、負責人身份證影本等公司資料及必要之財務資料，向本公司以書面申請背書保證。</p> <p>本公司受理申請後，應由財務部門就背書保證對象之所營事業、財務狀況及背書保證目的予以調查、評估，並擬具報告。</p> <p>(二)若屬繼續背書保證者，原則上每年辦理徵信一次。如為重大案件，則視實際須要，每半年徵信調查一次。</p> <p>三、擔保品取得及擔保品之評估價值</p> <p>本公司得視實際需要要求被背書保證企業提供本票、動產或不動產作為擔保，並應事先進行擬設定抵押之動產或不動產價值評估。</p> <p>前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌財務部門之徵信報告辦理。</p> <p>四、對公司之營運風險、財務狀況及股東權益之影響評估</p> <p>(一)經徵信調查及評估後，如被背書保證公司人信用評估欠佳，不擬為其背書保證者，財務部門應將婉拒之理由，簽奉核定後，儘速簽覆申請被背書保證公司。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

<p>好，背書保證目的正當之案件，財務部門應填具徵信及審查報告，評估其原因、用途、目的、案件金額、提供擔保品之價值、信用及營運情形，並評估對公司之營運風險、財務狀況及股東權益之影響後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>(三) 本公司因自身業務或營運需求而須辦理背書保證時，財務部門亦應填具審查報告，評估對公司之營運風險、財務狀況及股東權益之影響後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p>	<p>(二) 對於徵信調查結果為信用評估良好，背書保證目的正當之案件，財務部門應填具徵信及審查報告，評估其原因、用途、目的、案件金額、提供擔保品之價值、信用及營運情形，並評估對公司之營運風險、財務狀況及股東權益之影響後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p> <p>(三) 本公司因自身業務或營運需求而須辦理背書保證時，財務部門亦應填具審查報告，評估對公司之營運風險、財務狀況及股東權益之影響後，依第九條規定呈請董事長核准後辦理，事後再報經最近期之董事會追認。</p>	
<p>第九條 決策及授權層級</p> <p>一、本公司為他人背書或提供保證前，應審慎評估是否符合<u>證期局</u>訂定之「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第七條之評估結果授權董事長在第五條規定額度內決行，事後再報經最近期之董事會追認。</p> <p>本公司為他人背書保證，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>二、本公司辦理背書保證因業務需要，而有超過背書保證作業程序所訂額度之必要且符合公司背書保證作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正背書保證作業程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。</p> <p>本公司設置獨立董事者後，於前項董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p>	<p>第九條 決策及授權層級</p> <p>一、本公司為他人背書或提供保證前，應審慎評估是否符合<u>金管會</u>訂定之「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第七條之評估結果授權董事長在第五條規定額度內決行，事後再報經最近期之董事會追認。</p> <p><u>本公司直接及間接持有表決權股份達百分之九十以上之子公司依第三條第二項規定為背書保證前，並應提報本公司董事會決議後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。</u></p> <p>本公司為他人背書保證，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>二、本公司辦理背書保證因業務需要，而有超過背書保證作業程序所訂額度之必要且符合公司背書保證作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正背書保證作業程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。</p> <p>本公司設置獨立董事者後，於前項董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
<p>第十條 對子公司辦理背書保證之控管程序</p> <p>一、本公司之子公司擬為他人辦理或提供背書保證者，應命該子公司依<u>證期局</u>訂定之「公開發行公司資金貸與及背書保證處理準則」，訂定背書保證作業程序，並應依所定作業程序辦理。</p> <p>二、子公司於背書保證時，應提供相關資料予本公司，並參酌本公司相關人員意見後進行背書保證作業。</p>	<p>第十條 對子公司辦理背書保證之控管程序</p> <p>一、本公司之子公司擬為他人辦理或提供背書保證者，應命該子公司依<u>金管會</u>訂定之「公開發行公司資金貸與及背書保證處理準則」，訂定背書保證作業程序，並應依所定作業程序辦理。</p> <p>二、子公司於背書保證時，應提供相關資料予本公司，並參酌本公司相關人員意見後進行背書保證作業。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

<p>三、子公司於背書保證後，應定期將已背書保證金額之後續追蹤情形定期呈報本公司。</p>	<p>三、子公司於背書保證後，應定期將已背書保證金額之後續追蹤情形定期呈報本公司。</p>	
<p>第十一條 資訊公開</p> <p>一、本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。</p> <p>二、本公司背書保證達下列標準之一者，應於事實發生之日起二日內公告申報：</p> <p>(一) 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>(二) 本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>(三) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>(四) 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由本公司為之。</p> <p>三、本公司應依財務會計準則公報第九號之規定，評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師執行必要查核程序。</p>	<p>第十一條 資訊公開</p> <p>一、本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。</p> <p>二、本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>(一) 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>(二) 本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>(三) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>(四) 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前款第四目應公告申報之事項，應由本公司為之。</p> <p>三、本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
<p>第十二條 罰則</p> <p>本公司經理人及主辦人員違反證期局訂定之「公開發行公司資金貸與及背書保證處理準則」或本程序時，稽核人員或其權責主管應將其違反情事立即呈報至總經理或董事會，總經理或董事會並應視情節重大與否給與相關人員適當之懲處。</p>	<p>第十二條 罰則</p> <p>本公司經理人及主辦人員違反金管會訂定之「公開發行公司資金貸與及背書保證處理準則」或本程序時，稽核人員或其權責主管應將其違反情事立即呈報至總經理或董事會，總經理或董事會並應視情節重大與否給與相關人員適當之懲處。</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>
<p>第十四條 其他</p> <p>一、本程序所稱之子公司及母公司，應依財團法人中華民國會計研究發展基金會發布之財務會計準則公報第五號及第七號之規定認定之。</p> <p>二、本程序所稱之公告申報，係指輸入證期局指定之資訊申報網站。</p> <p>三、本公司因情事變更，致背書保證對象不符證期局訂定之「公開發行公司資金貸與及背書保證處理準則」規定或金額超限時，應訂定改善計畫，將相關改善計畫送各監察人，並依計畫時程完成改善。</p> <p>四、本公司不得對淨值低於實收資本額二分之一之子公司進行背書保證。</p>	<p>第十四條 其他</p> <p>一、本程序所稱之子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。</p> <p>二、本程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。</p> <p>三、本程序所稱之公告申報，係指輸入金管會指定之資訊申報網站。</p> <p>四、本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p> <p>五、本公司因情事變更，致背書保證對象不符金管會訂定之「公開發行公司資金貸與及背書保證處理準則」規定或金額超</p>	<p>依「公開發行公司資金貸與及背書保證處理準則」及公司營運需要修訂</p>

	<p>時，應訂定改善計畫，將相關改善計畫送各監察人，並依計畫時程完成改善。</p> <p>六、本公司不得對淨值低於實收資本額二分之一之子公司進行背書保證。</p> <p><u>子公司股票無面額或每股面額非屬新臺幣十元者，依前款規定計算之實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。</u></p>	
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【Attachment 8】

【The amendment comparison table for the “Procedure Of Acquisition And Disposal Of Assets”】

原條文	修正後條文	修正原因
<p>第三條 資產範圍及用詞定義</p> <p>一、本程序所稱資產之適用範圍如下：</p> <p>(一) 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。</p> <p>(二) 不動產及其他固定資產。</p> <p>(三) 會員證。</p> <p>(四) 專利權、著作權、商標權、特許權等無形資產。</p> <p>(五) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>(六) 衍生性商品。</p> <p>(七) 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>(八) 其他重要資產。</p> <p>二、本程序所稱用詞定義如下：</p> <p>(一) 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。</p> <p>(二) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份(以下簡稱股份受讓)者。</p> <p>(三) 關係人：指依財團法人中華民國會計研究發展基金會(以下簡稱會計研究發展基金會)所發布之財務會計準則公報第六號所規定者。</p> <p>(四) 子公司：指依會計研究發展基金會發布之財務會計準則公報第五號及第七號所規定者。</p> <p>(五) 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。</p> <p>(六) 事實發生日：指交易簽約日、付</p>	<p>第三條 資產範圍及用詞定義</p> <p>一、本程序所稱資產之適用範圍如下：</p> <p>(一) <u>長、短期有價證券投資</u>：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。</p> <p>(二) 不動產及其他固定資產。</p> <p>(三) 會員證。</p> <p>(四) 專利權、著作權、商標權、特許權等無形資產。</p> <p>(五) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>(六) 衍生性商品。</p> <p>(七) 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>(八) 其他重要資產。</p> <p>二、本程序所稱用詞定義如下：</p> <p>(一) 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。</p> <p>(二) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條第六項規定發行新股受讓他公司股份(以下簡稱股份受讓)者。</p> <p>(三) 關係人：指依<u>證券發行人財務報告編製準則之規定認定之</u>。</p> <p>(四) 子公司：指依<u>證券發行人財務報告編製準則之規定認定之</u>。</p> <p>(五) 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。</p> <p>(六) 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前</p>	<p>依據「公開發行公司取得或處分資產處理準則」及公司營運需要修訂</p>

<p>款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(七) 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p> <p>三、本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。</p>	<p>者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(七) 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p> <p>三、本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。</p>	
<p>第四條 評估程序： 本公司取得或處分資產之價格決定方式及參考依據應依下列規定： 一、有價證券： 取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，並依下列方式決定交易價格： (一) 取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，依當時之交易價格決定之。 (二) 取得或處分非集中交易市場或證券商營業處所買賣之有價證券，應考量其每股淨值、獲利能力、未來發展潛力及參考當時交易價格議定之，或參考當時市場利率、債券票面利率及債務人債信等後議定之。 另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或行政院金融監督管理委員會（以下簡稱金管會）另有規定者，不在此限。 二、不動產或其他固定資產： 取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等議定之；取得或處分其他固定資產，應事先收集相關價格資訊，並以比價、議價或招標方式擇一為之。 取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機</p>	<p>第四條 評估程序： 本公司取得或處分資產之價格決定方式及參考依據應依下列規定： 一、有價證券： 取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，並依下列方式決定交易價格： (一) 取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，依當時之交易價格決定之。 (二) 取得或處分非於集中交易市場或證券商營業處所買賣之有價證券，應考量其每股淨值、獲利能力、未來發展潛力及參考當時交易價格議定之，或參考當時市場利率、債券票面利率及債務人債信等後議定之。 另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會（以下簡稱金管會）另有規定者，不在此限。 二、不動產或其他固定資產： 取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等議定之；取得或處分其他固定資產，應事先收集相關價格資訊，並以比價、議價或招標方式擇一為之。 取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機</p>	<p>依據「公開發行公司取得或處分資產處理準則」及公司營運需要修訂</p>

<p>器設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更，亦應比照上開程序辦理。</p> <p>(二) 交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三) 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <ol style="list-style-type: none"> 1. 估價結果與交易金額差距達交易金額之百分之二十以上。 2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上。 <p>(四) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>三、會員證或無形資產： 取得或處分會員證，應事先收集相關價格資訊，並以比價或議價方式擇一為之；取得或處分無形資產，亦應事先收集相關價格資訊，並經審慎評估相關法令及合約內容，以決定交易價格。 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百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。</p> <p>三之一、前三款交易金額之計算，應依第十九條第二項規定辦理，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，已依處理準則規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>四、其他重要資產 取得或處分金融機構之債權、衍生性</p>	<p>器設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更，亦應比照上開程序辦理。</p> <p>(二) 交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三) 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <ol style="list-style-type: none"> 1. 估價結果與交易金額差距達交易金額之百分之二十以上。 2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上。 <p>(四) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>三、會員證或無形資產： 取得或處分會員證，應事先收集相關價格資訊，並以比價或議價方式擇一為之；取得或處分無形資產，亦應事先收集相關價格資訊，並經審慎評估相關法令及合約內容，以決定交易價格。 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百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。</p> <p>三之一、前三款交易金額之計算，應依第十九條第二項規定辦理，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，已依處理準則規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>四、其他重要資產</p>	
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<p>商品、依法律合併、分割、收購或股份受讓之資產或其他重要資產，應視交易資產標的事先收集相關價格資訊，並經審慎評估相關法令及合約內容，以決定交易價格。</p> <p>五、本公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	<p>取得或處分金融機構之債權、衍生性商品、依法律合併、分割、收購或股份受讓而取得或處分之資產或其他重要資產，應視交易資產標的事先收集相關價格資訊，並經審慎評估相關法令及合約內容，以決定交易價格。</p> <p>五、本公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>																																																																																																
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	4,000 萬(不含)以上	決	審	審
會員證	1,000 萬(含)以下		決	審
	1,000 萬(不含)以上	決	審	審
無形資產	1,000 萬(含)以下			決
	1,000 萬~4,000 萬(含)以上		決	審
	4,000 萬(不含)以上	決	審	審
金融機構之債權	5,000 萬(含)以下		決	審
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依法律合併、分割、收購或股份受讓之資產	依法令毋須經股東會決議者	決	審	審
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其他重要資產	2,000 萬(含)以下		決	審
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(二) 本公司取得或處分資產依本程序或其他法律規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，公司並應將董事異議資料送各監察人。
本公司設置獨立董事後，依前項規定將取得或處分資產交易提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。
本辦法所規定由董事會決議者，應有三分之二以上董事之出席，出席成員過半數之同意行之。

二、執行單位

	4,000 萬(不含)以上	決	審	審
會員證	1,000 萬(含)以下		決	審
	1,000 萬(不含)以上	決	審	審
無形資產	1,000 萬(含)以下			決
	1,000 萬(不含)~4,000 萬(含)		決	審
	4,000 萬(不含)以上	決	審	審
金融機構之債權	5,000 萬(含)以下		決	審
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本公司設置獨立董事後，依前項規定將取得或處分資產交易提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。
本辦法所規定由董事會決議者，應有三分之二以上董事之出席，出席成員過半數之同意行之。

二、執行單位

本公司取得或處分資產之執行單位如下：

(一) 長期投資有價證券、會員證、無形資產、依法律合併、分割、收購或股份受讓之資產及其他重要資產：由總經理或董事長指示專案小組負責評估與執行。

(二) 短期投資有價證券、衍生性商品及金融機構之債權：由財會部負責評估與執行。

<p>本公司取得或處分資產之執行單位如下：</p> <p>(一) 長期投資有價證券、會員證、無形資產、依法律合併、分割、收購或股份受讓之資產及其他重要資產：由總經理或董事長指示專案小組負責評估與執行。</p> <p>(二) 短期投資有價證券、衍生性商品及金融機構之債權：由財會部負責評估與執行。</p> <p>(三) 不動產：由廠務部承辦。</p> <p>(四) 其他固定資產：由需求單位會同總務部承辦。</p> <p>(五) 公告申報：由公告申報人員洽請承辦單位彙整公告申報相關資料，統籌辦理。</p> <p>三、交易流程</p> <p>有關資產取得或處分之交易流程與作業，悉依相關法令及本公司內部控制制度之有關規定辦理。</p>	<p>(三) 不動產：由廠務部承辦。</p> <p>(四) 其他固定資產：由需求單位會同總務部承辦。</p> <p>(五) 公告申報：由公告申報人員洽請承辦單位彙整公告申報相關資料，統籌辦理。</p> <p>三、交易流程</p> <p>有關資產取得或處分之交易流程與作業，悉依相關法令及本公司內部控制制度之有關規定辦理。</p>	
<p>第六條 資產總額及個別限額</p> <p>本公司及各子公司得取得非供營業使用之不動產或有價證券之總額及個別有價證券之限額如下：</p> <p>一、本公司取得非供營業使用之不動產，其總額不得逾本公司淨值百分之十，各子公司不得逾其淨值百分之十。</p> <p>二、取得短期有價證券總額（不包含備抵損失之評價）不得逾公司淨值百分之五十，其中個別有價證券總額（不包含備抵損失之評價）不得逾公司淨值百分之十；各子公司則分別不得逾其淨值百分之五十及百分之十。</p> <p>三、取得長期有價證券總額（不包含備抵損失之評價）不得逾公司實收資本額百分之九十，其中個別有價證券總額（不包含備抵損失之評價）不得逾公司實收資本額之百分之四十；各子公司則分別不得逾其實收資本額百分之九十及百分之四十。</p> <p>四、子公司若以投資為專業，則不受上述二、三項之限制，惟仍需依其公司章程及取得或處分資產處理程序辦理。</p>	<p>第六條 資產總額及個別限額</p> <p>本公司及各子公司得取得非供營業使用之不動產或有價證券之總額及個別有價證券之限額如下：</p> <p><u>一、本公司取得非供營業使用之不動產，其總額不得高於淨值之百分之二十；本公司之各子公司其取得非供營業使用之不動產總額不得高於該子公司淨值之百分之二十。</u></p> <p><u>二、本公司長短期有價證券投資總額不得高於淨值之百分之百；本公司之各子公司其長短期有價證券投資總額不得高於該子公司淨值之百分之百，子公司以投資為專業者，則以該子公司淨值之百分之一百五十為限。</u></p> <p><u>三、本公司取得個別有價證券之金額不得高於淨值之百分之四十；本公司之各子公司其取得個別有價證券之金額不得高於該子公司淨值之百分之百，子公司以投資為專業者，則以該子公司淨值之百分之一百五十為限。</u></p>	<p>依據公司營運需要修訂</p>
<p>第九條 決議程序</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料提交董事會通過及監察人承認後，始得簽訂交易契約及支付款項：</p> <p>一、取得或處分資產之目的、必要性及預計效益。</p> <p>二、選定關係人為交易對象之原因。</p> <p>三、向關係人取得不動產，依第十條及第</p>	<p>第九條 決議程序</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料提交董事會通過及監察人承認後，始得簽訂交易契約及支付款項：</p> <p>一、取得或處分資產之目的、必要性及預計效益。</p> <p>二、選定關係人為交易對象之原因。</p> <p>三、向關係人取得不動產，依第十條及第</p>	<p>依據「公開發行公司取得或處分資產處理準則」及公司營運需要修訂</p>

<p>十一條規定評估預定交易條件合理性之相關資料。</p> <p>四、關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、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。</p> <p>六、依前條規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第十九條第二項規定辦理，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，已依處理準則規定提交董事會通過及監察人承認部分免再計入。</p> <p>公開發行公司與其其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得依第五條第一項第一款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。</p> <p>本公司依證交法設置獨立董事後，依前項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p>	<p>十一條規定評估預定交易條件合理性之相關資料。</p> <p>四、關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、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。</p> <p>六、依前條規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第十九條第二項規定辦理，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，已依處理準則規定提交董事會通過及監察人承認部分免再計入。</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機器設備，董事會得依第五條第一項第一款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。</p> <p>本公司依證交法設置獨立董事後，依前項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p>	
<p>第十二條 評估結果均較交易價格為低時之處理程序二</p> <p>本公司向關係人取得不動產，如經按第十條及第十一條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、應就不動產交易價格與評估成本間之差額，依證交法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為本公司，亦應就該提列數額按持股比例依證交法第四十一條第一項規定提列特別盈餘公積。</p> <p>二、監察人應依公司法第二百十八條規定辦理。</p> <p>三、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。</p> <p>本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，並經金管會同意後，始得動用該特別盈餘公積。</p> <p>本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。</p>	<p>第十二條 評估結果均較交易價格為低時之處理程序二</p> <p>本公司向關係人取得不動產，如經按第十條及第十一條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、應就不動產交易價格與評估成本間之差額，依證交法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證交法第四十一條第一項規定提列特別盈餘公積。</p> <p>二、監察人應依公司法第二百十八條規定辦理。</p> <p>三、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。</p> <p>本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，並經金管會同意後，始得動用該特別盈餘公積。</p> <p>本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。</p>	<p>依據「公開發行公司取得或處分資產處理準則」及公司營運需要修訂</p>

<p>第十三條 決議程序</p> <p>一、本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p> <p>二、參與合併、分割或收購之本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。</p> <p>參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p> <p>三、參與合併、分割或收購之公司，除其他法律另有規定或有特殊因素事先報經金管會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。</p> <p>參與股份受讓之公司，除其他法律另有規定或有特殊因素事先報經金管會同意者外，應於同一天召開董事會。本公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核：</p> <p>(一)人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。</p> <p>(二)重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。</p> <p>(三)重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。</p> <p>本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之日起算二日內，將前款第一目及第二目資料，依規定格式以網際網路資訊系統申報金管會備查。</p> <p>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業</p>	<p>第十三條 決議程序</p> <p>一、本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p> <p>二、參與合併、分割或收購之本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。</p> <p>參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p> <p>三、參與合併、分割或收購之公司，除其他法律另有規定或有特殊因素事先報經金管會同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。</p> <p>參與股份受讓之公司，除其他法律另有規定或有特殊因素事先報經金管會同意者外，應於同一天召開董事會。本公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核：</p> <p>(一)人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。</p> <p>(二)重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。</p> <p>(三)重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。</p> <p>本公司參與合併、分割、收購或股份受讓，應於董事會決議通過之日起算二日內，將前款第一目及第二目資料，依規定格式以網際網路資訊系統申報金管會備查。</p> <p>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司應與其</p>	<p>依據「公開發行公司取得或處分資產處理準則」及公司營運需要修訂</p>
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處所買賣之公司者，本公司應與其簽訂協議，並依第三款及第四款規定辦理。	簽訂協議，並依 <u>本項</u> 第三款及第四款規定辦理。	
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【APPENDIX 1】

PHISON ELECTRONICS CORP.

RULES AND PROCEDURES OF SHAREHOLDER MEETINGS

1. Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures. Any matter not provided in these Rules and Procedures shall be handled in accordance with the Company Law and the Articles of Incorporation of the Company.
2. Shareholders or their representatives attending the Meeting shall wear on Certificate of Attendance. They shall also sign on the attendance book or submit the attendance card for the purpose of calculating the number of shares represented by shareholders attending the Meeting.
3. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.
4. The Company may appoint designated counsel, CPA or other related persons to attend the Meeting. Persons handling affairs of the Meeting shall wear identification cards or badges.
5. The process of the Meeting shall be tape-recorded or videotaped and these tapes shall be preserved for at least one year.
6. Chairman shall call the Meeting to order at the time the number of shares represented by the shareholders present at the Meeting constituted the quorum. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, Chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one - third of the total outstanding shares, tentative resolutions may be made in accordance with Article 175 of the

Company Law. If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, Chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Law.

7. The Agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda.

The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved.

The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned. However, in the event that Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

- 7-1 The shareholders who held more than one percent (including one percent) of total outstanding shares of the Company can propose the motion of the regular shareholder meeting in written form.

The Company should announce the period and place of accepting shareholders to propose the motions before the suspension period of stock transfer before the regular shareholder meeting. And the period of accepting shareholders to propose the motions can not less than ten days.

The motions proposed by the shareholders need to be discussed by the board directors meeting, if there are no any concerns happened as below , the motions should be added into the meeting notice of the regular shareholders meeting:

- (1) The motion should not be discussed by the shareholders meeting.
- (2) The shareholder who proposed the motion, his/her shareholding rate of total outstanding shares of the Company did not reach one percent during the suspension period of stock transfer before the regular shareholder meeting..
- (3) The motion was proposed over the accepting period announced by the Company.
- (4) The shareholder proposed more than one motion, or the wordings (including the punctuation

marks) in the motion more than 300 words, or the motion was not proposed in written form.

The Company should inform the shareholder the result of the motion proposed by this shareholder before the date of the notice of regular shareholder meeting. For the motions not added into the regular shareholder meeting, the board directors should explain the reason in the meeting agenda handbook of regular shareholder meeting, and don't need to be included in the meeting agenda and minutes.

8. Chairman of the Board of Directors shall be the Chairman presiding at the Meeting in the case that the Meeting is convened by the Board of Directors. In case the Chairman of the Board of Directors is on leave of absence or cannot exercise his powers and authority for any cause, the Vice Chairman shall act on his behalf. In case there is no Vice Chairman or Vice Chairman is also on leave of absence or cannot exercise his power and authority for any cause, Chairman of the Board of Directors may designate one of the managing directors or, where there are no managing directors, one of the directors, to act on his behalf. In the absence of such a designation, the managing directors or directors shall elect one from among themselves. If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the Chairman to preside at the Meeting.
9. During the Meeting, the Chairman may, at his discretion, set time for intermission.
10. Items which were not listed on the Meeting Agenda shall not be discussed or be resolved. Chairman may announce to end or stop the discussion if Chairman deems it appropriate.
11. When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card), the name of the shareholder and the amount his shareholding. The sequence of speeches by shareholders should be decided by Chairman.
12. Unless otherwise permitted by the Chairman, each shareholder shall not speak more than two times (each time not exceeding 5 minutes). If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.

13. After the speech of a shareholder, the Chairman may respond himself/herself or appoint an appropriate person to respond.
14. In case the speech of any shareholder exceeds the limitation of time or the scope of the discussion item, Chairman may stop the speech of such shareholder. If the shareholder who do not obey Chairman's order and disturb the order of the Meeting, Chairman may stop his attendance.
15. The Chairman shall announce to go into voting if the issues had been announced to end or stop the discussion.
16. Except otherwise specified in the Company Law or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by Chairman.
17. The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). The result of voting shall be announced at the Meeting and placed on record.
18. If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such discussion item, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary. If the motions in written form proposed by the shareholders according to the Article 172-1 of the Company Law and were approved to add into the regular shareholders meeting were the same kind of motion proposed by the board directors, the motions will be combined and be discussed by the rule of above-mentioned item.
The chairman shall decide the sequence of discussing and voting of the motions proposed by shareholders at the extemporaneous motions period.
19. The Chairman may conduct the disciplinary officers or the security guard to assist in keeping

order of the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purpose.

20. In case of air attack alarmed during the proceeding of the Meeting, the Meeting shall be suspended and the attendants shall split immediately. Chairman may resume the Meeting one hour after the alarm dismissed.

21. This "Rules and Procedures" shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

22. This "Rules and Procedures" was established on 26th March 2003.
The first Amendment was on June 14, 2006.

【APPENDIX 2】

PHISON ELECTRONICS CORP. Article of Incorporation

Section I - General Provisions

1. The Corporation shall be incorporated, as a company limited by shares, under the Company Law of the Republic of China, and its name shall be Phison Electronics Corp.
2. The scope of business of the Corporation shall be as follows :
 - 1). CC01080 Electronic Parts and Components Manufacturing
 - 2). I301010 Software Design Services
 - 3). F218010 Retail Sale of Computer Software
 - 4). F119010 Wholesale of Electronic Materials
 - 5). F219010 Retail Sale of Electronic Materials
 - 6). CE01030 Photographic and Optical Equipment Manufacturing
 - 7). CC01120 Data Storage Media Manufacturing and Duplicating
 - 8). I501010 Product Designing
 - 9). F401010 International Trade
 - 10). ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval
- 2-1. The Corporation may provide endorsement and guarantee and act as a guarantor.
- 2-2. The total amount of the Corporation 's reinvestment shall not be subject to the restriction of not more than forty percent of the Corporation 's paid-up capital as provided in Article 13 of the Company Law.
3. The Corporation shall have its head office in Hsin Chu, Taiwan, Republic of China, and shall be free to set up branch offices at various locations within and without the territory of the Republic of China upon the resolution of the Board of Directors.
4. (deleted)

Section II - Capital Stock

5. The total capital stock of the Corporation shall be in the amount of 2,300,000,000 New Taiwan Dollars, divided into 230,000,000 shares, at ten New Taiwan Dollars each, and authorize the Board of Directors to be paid-up in installments.

The Corporation may reserve 160,000,000 New Taiwan Dollars of the total capital stock of the

Corporation, divided into 16,000,000 shares, at ten New Taiwan Dollars each, to issue employee stock options in installments under resolution of the Board of Directors.

6. (deleted)
7. The share certificates of the Corporation shall all be name-bearing share certificates with signatures or stamps not less than three Directors.

The Corporation may print a consolidated share certificate in issuing new shares after going public. It may also be exempted from printing any share certificate for the shares issued. It may also be exempted from printing any share certificate for the shares issued and login at TDCC.

(Taiwan Depository & Clearing Corp.)

8. Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of regular shareholder's meeting, and thirty (30) days immediately before the date of any special shareholder's meeting, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

Time of previous item, starts from the date the meeting was hold or from standard date.

- 8-1. The stock affairs of the Corporation shall follow the 'Criteria Governing Handling of Stock Affairs by Public Companies'.

Section III – Shareholder's Meeting

9. Shareholders' meetings of the Corporation are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special meetings shall be convened if necessary in accordance with the relevant laws.
10. If a shareholder is unable to attend a meeting, he/she may appoint a representative to attend it, and to exercise, on his/her behalf, all rights at the meeting by executing a power of attorney printed by the Corporation therein the scope of power authorized to the proxy. Excepted provided by Article 177 of the Company Law, the use of proxy shall follow 'Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies'.
11. Each share of stock shall be entitled to one vote, except the conditions regulated by the Term 3 of Article 157 and Article 179 of Company Law.

- 11-1. The shareholders' meeting shall be convened by the Board of Directors and be presided over by the Chairman of the Board of Directors of the Company. In case the Chairman of the Board of Directors is on leave of absence, the Chairman may designate one of the directors, to act on his behalf. In the absence of such a designation, the directors shall elect one from among themselves. If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting. If there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.
12. Except as provided in the Company Law, shareholders' meetings may be held if attended by shareholders in person or by proxy representing more than one half of the total issued and outstanding capital stock of the Company, and resolutions shall be adopted at the meeting with the concurrence of a majority of the votes held by shareholders present at the meeting.
- 12-1. The reasons for calling a board of directors meeting shall be notified to each director and supervisor at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The calling a board of directors meeting notice also could be by Email or fax letters.

Section IV - Directors and Supervisors

13. The Company shall have seven Directors and three Supervisors who shall be elected by the shareholders' meeting from among the persons with disposing capacity. The tenure of them shall be three (3) years. But he /she may be eligible for re-election.
- The total shares of the nominal shares of all directors and supervisors must not be less than the shareholding percentage regulation which was set by the rules and audit procedures for directors and supervisors share ownership ratio at public companies.
- 13-1. The Company shall have two independent Directors among the above-mentioned number of Directors. The independent Directors shall be elected by the system of nominating candidates and by the shareholders' meeting from the list of candidates of independent Directors.
14. The Board of Directors is constituted by the Directors. The Directors shall elect from among themselves a Chairman of the Board of Directors by a majority in a meeting attended by over two-thirds of the Directors. The Chairman of the Board of Directors

shall have the authority to represent the Corporation.

15. In case the Chairman of the Board of Directors is on leave of absence, the affairs of chairing the board of directors' meeting shall be dealt by Article 208 of the Company Law. The board of directors' meeting shall be convened by the Chairman of the Board of Directors. The chairing of the board of directors' meeting shall in accordance with the 'Regulations Governing Procedure for Board of Directors Meetings.

Each director shall attend the meeting of the board of directors in person. In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person. In case a director appoints another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. Consigned proxy is limited to one director per person only.

16. The compensation of the chairman, directors and supervisors shall be resolved by the authorized Board of directors according to their individual participated degree of business operating and the contribution value and the normal standard of the same business companies.

The Corporation may take out liability insurance for Directors and Supervisors for the legal liability in their scope of business performance within the term of office.

Section V - Managers

17. The Corporation may appoint the managements. Appointment, discharge and remuneration of the managements shall be dealt in accordance with the Article 29 of Company Law.

Section VI - Accounts

18. After the close of each fiscal year, thirty (30) days before the date of regular shareholder's meeting, the Corporation shall submit the following reports which shall be prepared by the Board of Directors, and, after being audited by the Supervisors of the Corporation, to the regular shareholders' meeting for acceptance: 1. Business Report; 2. Financial Statements; 3. Proposal Concerning Appropriation of Net Profits or Covering of Losses.
19. When allocating the profits for each fiscal year, the Corporation shall first paid its tax,

offset its losses in previous years and set aside a legal capital reserve at 10% of the profits left over, and shall set aside or reverse the special surplus capital reserve according to the law and regulation of related authorities. The rest of the profits accumulated with the not yet distributed profits in previous years shall be wholly or partly to set aside as the distributable profits. The Board of Directors shall submit a proposal regarding the distribution of profits in accordance the actual operation situation of the Corporation to the Shareholders' Meeting for their approval. The profits shall be distributed by the following sequence: (1)1% for the compensation of the Directors and Supervisors, (2)12% to 25% for employees' bonus, and (3) the others for shareholders' dividends. If the employees' bonus are distributed by the share stocks, the employees who can be distributed the stock bonus may include the employees of subsidiaries who need conform to specific conditions.

It is because of the business of the Corporation is during the period of growing, and therefore the policy shall be made regarding dividend distribution shall be adjusted in accordance with the factors such as investment circumstance, cash demanding, competition inside and outside the country, and budget of the capital. The interest of shareholders, equivalent of dividends and long-term financial plan shall also be considered in making the policy. The Board of Directors shall submit the Report of Dividends Distribution to the Shareholders' Meeting annually for their approval. In paying of the shareholders' dividends, the Corporation shall distribute dividends by cash or stocks, and the cash-dividends shall take the ratio of the total amount of the shareholders' dividends not less than 10%.

Section VII - Supplementary Provisions

20. In regard to all matters not provided for in these Articles of the Corporation, the Company Law shall govern.

21. These Articles of Incorporation are agreed to and signed on October 24, 2000.

The first Amendment was approved by the shareholders' meeting on November 24, 2000, the second Amendment on September 5, 2001, the third Amendment on February 15, 2002, the fourth Amendment on April 9, 2002, the fifth Amendment on June 25, 2002, the sixth Amendment on March 26, 2003, the seventh Amendment on November 12, 2003, the eighth Amendment on June 15, 2004, the ninth Amendment on March 17, 2005, the tenth Amendment on June 16, 2005. the eleventh Amendment on June 14, 2006,the

twelfth Amendment on November 1, 2006, the thirteenth Amendment on June 13, 2007, the fourteenth Amendment on June 13, 2008, the fifteenth Amendment on May 8, 2009, the sixteenth Amendment on June 15, 2010. the seventeenth Amendment on June 15, 2011.

【APPENDIX 3】**THE EXPLAIN TABLE OF EMPLOYEES BONUS AND THE
COMPENSATION OF DIRECTORS AND SUPERVISORS**

ITEMS	BOD Meeting proposed amount(A)	Estimation Amount (B)	Difference amount (A-B)	Different Reason and processing affairs
EMPLOYEES CASH DIVIDENDS	330,000,000	330,000,000	0	Consider to Phison Articles of the Corporation, the different will be list on 2013 profit or loss.
COMPENSATION OF DIRECTORS AND SUPERVISORS	17,917,090	18,052,145	135,055	

【APPENDIX 4】

PHISON ELECTRONICS CORP. SHAREHOLDING OF DIRECTORS AND SUPERVISORS

- The mandatory ratio of shareholding for Directors and Supervisors and their shareholdings are as follows :
 - The outstanding shares : 180,473,993 common shares
 - The minimum required combined shareholding of all directors by law : 10,828,439 shares
 - The minimum required combined shareholding of all supervisors by law : 1,082,843 shares
- The shareholding of all Directors and Supervisors as of 13th April, 2013, the book closure date of this Regular Shareholders' Meeting, are as follows:

Book closure date : 13th April, 2013

Position	Name	Current Shareholding	Representative
Chairman	Pua Khein Seng	4,557,972	
Director	TOSHIBA CORP.	21,621,112	Hitoro Nakai
Director	Hsu Chih Jen	1,080,185	
Director	Aw Yong Cheek Kong	3,971,745	
Director	Kuang T.H.	1,428,736	
Independent Director	Wang Shu-Fen	0	
Independent Director	Yoshiaki Uchida	0	
Total Amount of Shares Held by Directors		32,659,750	
Ratio of total Outstanding Shares		18.10%	
Supervisor	Yang Jiunn Yeong	4,799,114	
Supervisor	Wang Huei Ming	171,750	
Independent Supervisor	Shen Yang-Bin	0	
Total Amount of Shares Held by Supervisors		4,970,864	
Ratio of total Outstanding Shares		2.75%	

【APPENDIX 5】

The effect for the Company's operating performance, EPS and ROE changed in 2013 by the stock dividend distribution of 2012 which proposed to be discussed at the shareholders meeting

The Company didn't disclose the financial forecast of 2013, so we don't need to disclose the information of operating performance, EPS and ROE in 2013.

【APPENDIX 6】 OTHER EXPLANATION ITEMS

For the status of the motions proposed by the shareholders at the regular shareholders meeting:

Explanation:

1. According to the article 172-1 of Company Law, the shareholders who held more than one percent (including one percent) of total outstanding shares of the Company can propose the motion of the regular shareholder meeting in written form. And the shareholder can only propose one motion, and the wordings (including the punctuation marks) in the motion cannot be more than 300 words.
2. The period of accepting the shareholder to propose the motion for this regular shareholders meeting was April 3~April 15, 2013, and the period was also announced on the website of MOPS.
3. The Company did not receive any motions proposed by the shareholders.