

美喆國際股份有限公司
2020年股東常會議事錄



股東會時間：2020年6月9日上午9時正

股東會地點：經濟部工業局土城工業區服務中心(新北市土城區沛陵里三民路4號3樓)

出席股東：本公司已發行股份總數66,059,000股，按公司法第一七四條規定，股東會決議須有發行股份數二分之一以上股東出席，故統計出席股東及委託代理人代表股份總數計55,318,064股(含電子方式行使表決權股東1,605,171股)，83.74%，出席股數已超過本公司發行股份之半數。

主席：董事長 陳本源



記錄：洪裕逸



列席：獨立董事廖文志、律師洪紹恆、勤業眾信聯合會計師事務所陳蕃旬會計師

壹、宣布開會(出席股數已達公司法之規定)

貳、主席致詞(略)

參、報告事項

- 一、本公司2019年度營業報告(請參閱附件一)。
- 二、本公司2019年度審計委員會審查報告(請參閱附件二)。
- 三、本公司背書保證及資金貸與情形(請參閱附件三)。
- 四、本公司2019年度董事及員工酬勞分配情形(請參閱附件四)。
- 五、2019年度盈餘分配現金股利案。

說明：

1. 本案係依據公司章程第100條規定，授權董事會決議依持股比例將應分派股息及紅利之全部或一部，以發放現金之方式為之，並報告股東會。
2. 發放現金股利新台幣270,841,900元，每股配發4.1元，現金股利發放至元為止，其畸零款合計數計入本公司之其他收入。
3. 本案業經董事會決議通過並授權董事長另訂除息基準日、發放日及其他事宜。

肆、承認事項

董事會提

第一案、本公司 2019 年度營業報告書及合併財務報表案。

說明：一、本公司 2019 年度營業報告書及合併財務報表，業經審計委員會及董事會於 2020 年 3 月 5 日審查竣事。

二、營業報告書、合併財務報表，併同勤業眾信聯合會計師事務所陳蕃旬會計師、張耿禧會計師出具之無保留意見查核報告書(請參閱附件五)。

三、提請承認。

決議：本案經投票表決，表決結果：贊成權數 50,890,286 權，占出席表決總權數 91.99%，反對權數 1,519 權，棄權/未投票權數 4,426,259 權，無效數 0 權，本案照案通過。

董事會提

第二案、擬訂 2019 年度盈餘分配案。

說明：一、盈餘分配表如下表：

M. J. International Co., Ltd.

美喆國際股份有限公司

2019 年度盈餘分配表

單位：新台幣元 (Unit: NTD \$)

期初未分配盈餘	234,880,560
減：IFRS16 追溯調整數	-1,675,518
加：本期淨利	402,464,787
減：提撥 10%法定盈餘公積	-40,246,479
減：依法提列特別盈餘公積	-47,842,446
期末可供分配盈餘	547,580,904
分配項目	
普通股現金股利(每股 4.1 元)	-270,841,900
期末未分配盈餘	276,739,004

本次盈餘分配案，每股配發股東現金股利 4.1 元，計算至元為止，元以下捨去，其畸零款合計數計入本公司之其他收入。

二、本次配發現金股利，嗣後如因買回本公司股份、將庫藏股轉讓、註銷等，致本公司影響流通在外股數有所變動，擬請股東會授權董事會依股東會決議之普通股擬分配盈餘總額，按配息基準日本公司實際流通在外股份之數量，調整分配比率。

三、本盈餘分配案俟股東會通過後，授權董事長另訂配發現金股利基準日

及發放日。

四、提請 承認。

決議：本案經投票表決，表決結果：贊成權數 50,890,286 權，占出席表決總權數 91.99%，反對權數 1,519 權，棄權/未投票權數 4,426,259 權，無效數 0 權，本案照案通過。

伍、討論事項

董事會提

第一案、修訂本公司組織備忘錄及章程案(特別決議)。

說明：一、為配合臺灣證券交易所於 2019 年 12 月 25 日以臺證上二字第 10800235681 號公告修正「外國發行人註冊地國股東權益保護事項檢查表」需要之修正，擬修訂本公司組織備忘錄及章程（請參閱附件六）。

二、提請 討論。

決議：本案經投票表決，表決結果：贊成權數 50,858,286 權，占出席表決總權數 91.93%，反對權數 33,519 權，棄權/未投票權數 4,426,259 權，無效數 0 權，本案照案通過。

董事會提

第二案、修訂本公司「股東會議事規則」案。

說明：一、為配合臺灣證券交易所於 2020 年 1 月 2 日臺證治理字第 10800242211 號函，擬修訂本公司股東會議事規則。（請參閱附件七）。

二、提請 討論。

決議：本案經投票表決，表決結果：贊成權數 50,890,286 權，占出席表決總權數 91.99%，反對權數 1,519 權，棄權/未投票權數 4,426,259 權，無效數 0 權，本案照案通過。

陸、選舉事項：

董事會提

第一案

案由：補選本公司獨立董事案。

說明：一、本公司第五屆獨立董事葉春榮先生，因公務繁忙無法兼顧，於 2020 年 2 月 3 日起辭去獨立董事一職，因獨立董事辭任致獨立董事人數缺額，擬於本次股東會進行補選。

二、本公司董事選舉採候選人提名制度，本次獨立董事候選人名單業經本公司 2020 年 3 月 31 日董事會決議審查通過，股東會應就獨立董事候選人名單中選任之，其學歷、經歷及其他相關資料請參閱本手冊附件八。

三、本次補選之董事其任期以補足原任期為限，補選任獨立董事任期自 2020 年 6 月 9 日起至 2021 年 9 月 4 日止。

四、本次選舉依本公司「董事選任辦法」為之，請參閱本手冊附錄。

五、提請 選舉。

選舉結果：

身分證字號(Q120810211)：邱志聖先生，選舉權數：49,885,204 權，當選獨立董事

柒、臨時動議：無。

捌、散會

M.J. International Co., Ltd.

營業報告書

一、實施概況

2019年全年合併營收為新台幣34.68億元，較2018年成長16.4%，主要受惠外銷業務訂單需求暢旺，其中歐洲地區客戶2019年整體備貨力道較2018年明顯提升，近而提升歐洲區2019年區域占比上至59.23%，而全自有品牌中國區域占比由2018年的11.31%小幅成長至11.97%惟銷售額成長達23.25%，致使全年合併營收新台幣34.68億元，較2018年成長16.4%。

二、營業計畫實施成果及與2018年度之比較情形：

2019年度合併財務報告之營業收入為3,468,163仟元，銷貨成本為2,576,616仟元，銷貨毛利891,547仟元，毛利率為25.7%，稅後淨利為402,334仟元，淨利率為11.6%，與2018年之比較情形如下：

單位：新台幣仟元

項目	2019年度	2018年度	增(減)金額	增(減)
銷貨收入	3,468,163	2,979,348	488,815	16.4%
銷貨成本	2,576,616	2,333,872	242,744	10.4%
銷貨毛利	891,547	645,476	246,071	38.12%
稅後淨利	402,334	310,436	91,898	29.6%

以2019年的銷售區域表現來看，美喆的歐洲比重仍居主要，由於歐洲客戶備貨需求較去年穩健提升的趨勢下，2019年銷售占比提升至59.23%，中國市場則是美喆2019年成長較快速的銷售區域，全自有品牌區域之中國因2019年整體銷貨收入提升致2018年的銷售占比11.31%小幅度成長至2019年的11.97%，惟2019年整體中國市場銷售額成長仍達23.25%，部分自有品牌區域之台灣市場由2018年銷售占比7.17%小幅衰退至2019年6.13%，北美市場因關稅因素由2018年銷售占比21.79%衰退至2019年15.15%。

至於毛利率方面，由於營收成長，整體產能稼動率提升，製造費用分擔基礎增加，再加上主要原料PVC價格下滑進而提升2019年毛利率，故2019全年毛利率較2018年提升至25.7%。

四、獲利能力分析

2019年營業額較2018年增加488,815仟元，本業毛利率由2018年21.67%提升至25.7%，業外部分因美金匯率貶值而使匯兌損失增加，加計部分子公司盈餘之遞延所得稅影響數，稅後淨利達402,334仟元，淨利率為11.6%，較2018年成長。

五、研究發展狀況

美喆為全球主要的商用塑膠地板生產商之一，由於重視研發與品質，在生產工法上，又能同時兼顧高精緻與高效率的客戶多元需求。公司擁有逾20項塑膠地板相關專利，一直以來視研發與品質是最重要的事，在2019年推出如磁性牆材及防焰高黏性背膠牆材新產品，對公司拓展業務及提升獲利有相當助益，今年公司將會再推出輕量化SPC鎖扣地磚新產品，藉由新產品之導入積極搶攻新市場及拓展新客戶，預期會對今年業績帶來效益。

六、未來展望

展望2020年，美喆持審慎樂觀看法，持續深化商用市場銷售並積極拓展至家用領域為營運重心，除持續投入LVT、SPC石塑地磚產品研發，看好SPC石塑地磚擁有優異超耐磨、防火防潮與環保材質等產品特性，帶動歐洲、美國與中國地區家用市場接受度提升。美喆透過LVT及SPC雙業務接單策略調整以站穩商用市場、擴大家庭市場銷售，整體策略效益以期展現未來整體營運表現，一方面針對外銷市場仍持續推動ODM業務轉型，目前歐洲地區主要客戶訂單保持良好水準，隨著SPC新產線學習曲線提升亦有助於帶動出貨表現，另一方面，旗下美喆、普隆雙自有品牌佈建更完善經銷通路與異業合作契機，積極衝刺中國、部份台灣地區市場佔有率的提升，可望創造集團未來營運良好成長引擎。

鑑於分散產能及分散市場將有助於緩和全球貿易保護主義及傳染

病疫情對公司造成的不確定性影響，美喆於 2019 年通過台南新廠投資計畫，規劃台南新廠擴增 SPC 石塑地磚產線，目標於 2020 年第四季完成啟用並於 2021 年第一季逐步投入生產。

公司將持續進行團隊組織優質化，深化美喆品牌價值，並將持續進行前瞻性技術與創新應用的研發，繼續精進本公司在核心競爭力的領先地位，預期在全體同仁共同努力下，2020 年業績及獲利應可穩定成長。

M.J. International Co., Ltd.

營業報告書

一、實施概況

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至於毛利率方面，由於營收成長，整體產能稼動率提升，製造費用分擔基礎增加，再加上主要原料 PVC 價格下滑進而提升 2019 年毛利率，故 2019 全年毛利率較 2018 年提升至 25.7%。

四、獲利能力分析

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五、研究發展狀況

美喆為全球主要的商用塑膠地板生產商之一，由於重視研發與品質，在生產工法上，又能同時兼顧高精緻與高效率的客戶多元需求。公司擁有逾 20 項塑膠地板相關專利，一直以來視研發與品質是最重要的事，在 2019 年推出如磁性牆材及防焰高黏性背膠牆材新產品，對公司拓展業務及提升獲利有相當助益，今年公司將會再推出輕量化 SPC 鎖扣地磚新產品，藉由新產品之導入積極搶攻新市場及拓展新客戶，預期會對今年業績帶來效益。

六、未來展望

展望 2020 年，美喆持審慎樂觀看法，持續深化商用市場銷售並積極拓展至家用領域為營運重心，除持續投入 LVT、SPC 石塑地磚產品研發，看好 SPC 石塑地磚擁有優異超耐磨、防火防潮與環保材質等產品特性，帶動歐洲、美國與中國地區家用市場接受度提升。美喆透過 LVT 及 SPC 雙業務接單策略調整以站穩商用市場、擴大家用市場銷售，整體策略效益以期展現未來整體營運表現，一方面針對外銷市場仍持續推動 ODM 業務轉型，目前歐洲地區主要客戶訂單保持良好水準，隨著 SPC 新產線學習曲線提升亦有助於帶動出貨表現，另一方面，旗下美喆、普隆雙自有品牌佈建更完善經銷通路與異業合作契機，積極衝刺中國、部份台灣地區市場佔有率的提升，可望創造集團未來營運良好成長引擎。

鑑於分散產能及分散市場將有助於緩和全球貿易保護主義及傳染病疫情對公司造成的不確定性影響，美喆於 2019 年通過台南新廠投資計畫，規劃台南新廠擴增 SPC 石塑地磚產線，目標於 2020 年第四季完成啟用並於 2021 年第一季逐步投入生產。

公司將持續進行團隊組織優質化，深化美喆品牌價值，並將持續進行前瞻性技術與創新應用的研發，繼續精進本公司在核心競爭力的領先地位，預期在全體同仁共同努力下，2020 年業績及獲利應可穩定成長。

M.J. International Co., Ltd.

美喆國際股份有限公司

審計委員會查核報告書

董事會造具本公司 108 年度營業報告書、財務報表及盈餘分派議案等，其中財務報表業經勤業眾信聯合會計師事務所查核完竣，並出具無保留意見查核報告。上開董事會造送之各項表冊，經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法第二一九條之規定報告如上。

敬請鑒核

此致

美喆國際股份有限公司 109 年股東常會

美喆國際股份有限公司

審計委員會召集人:林江亮



中 華 民 國 1 0 9 年 3 月 5 日

附件三

(一) 資金貸與情形

1.截至 2020 年 3 月 31 日子公司東莞普隆塑膠製品有限公司資金貸與孫公司上海美喆建築裝飾材料有限公司

董事會通過日期	核貸額度	貸放日期	金額	貸與性質用途	還款日期	還款金額
2019.03.08	RMB 3,800 萬	2019.03.12	RMB 1,400 萬	短期融通營業周轉	2020.03.09	RMB 2,700 萬
		2019.04.16	RMB 2,400 萬	短期融通營業周轉	2020.03.10	RMB 1,100 萬
2020.03.05	RMB 3,800 萬	2020.03.06	RMB 2,700 萬	短期融通營業周轉		
		2020.03.10	RM 950 萬	短期融通營業周轉		
		貸放餘額小計	RMB 3,650 萬			

2.截至 2020 年 3 月 31 日子公司東莞普隆塑膠製品有限公司資金貸與子公司東莞美哲塑膠製品有限公司

董事會通過日期	核貸額度	貸放日期	金額	貸與性質用途	還款日期	還款金額
2020.03.05	RMB 3,000 萬			短期融通營業周轉		
		貸放餘額小計	RMB 0 萬			

3.截至 2020 年 3 月 31 日子公司美喆國際企業股份有限公司貸與子公司香港商盈溢國際企業有限公司台灣分公司

董事會通過日期	核貸額度	貸放日期	金額	貸與性質用途	還款日期	還款金額
2019.03.08	USD 220 萬	2019.03.21	USD 50 萬	短期融通營業周轉	2020.02.05	USD 50 萬
		2019.03.21	USD 20 萬 (TWD6,154,000)	短期融通營業周轉	2020.01.20	TWD 300 萬
					2020.02.26	TWD 3,154,000
		2019.03.25	USD 50 萬	短期融通營業周轉	2020.02.05	USD 50 萬

		2019.04.25	USD 15 萬 (TWD4,623,000)	短期融通 營業周轉	2020.03.10	TWD 4,623,000
		2019.04.30	USD 85 萬	短期融通 營業周轉	2020.02.05	USD 10 萬
					2020.02.27	USD35 萬
					2020.03.10	USD40 萬
		貸放餘額小計	USD 0 萬			

4.截至 2020 年 3 月 31 日子公司香港商盈溢國際企業有限公司台灣分公司
貸與子公司美喆國際企業股份有限公司

董事會 通過日期	核貸額度	貸放日期	金額	貸與性質 用途	還款日期	還款金額
2020.03.05	TWD 20,000 萬			短期融通 營業周轉		
		貸放餘額小計	TWD 0 萬			

(二) 背書保證情形

截至 2020 年 3 月 31 日

銀行名稱	擔保本票、連帶保證		
	金額	共同發票人	被保證對象
中國信託 (台北)	TWD18,000 萬	M.J. International Co., Ltd. 香港商盈溢國際企業有限公司台灣 分公司	香港商盈溢國際企業有限公司 台灣分公司
中國信託 (香港)	USD800 萬	M.J. International Co., Ltd. Opulent International Group Limited.	Opulent International Group Limited.
渣打銀行	USD1,100 萬	M.J. International Co., Ltd. Opulent International Group Limited. 香港商盈溢國際企業有限公司台灣 分公司	Opulent International Group Limited. 香港商盈溢國際企業有限公司 台灣分公司
花旗(台灣) 商業銀行	USD2,950 萬	M.J. International Co., Ltd. Opulent International Group Limited. 香港商盈溢國際企業有限公司台灣 分公司	Opulent International Group Limited. 香港商盈溢國際企業有限公司 台灣分公司
花旗(台灣) 商業銀行	USD1,600 萬	Opulent International Group Limited. 美喆國際企業股份有限公司	美喆國際企業股份有限公司
台北富邦 (台北)	TWD20,000 萬	M.J. International Co., Ltd. 香港商盈溢國際企業有限公司台灣 分公司	香港商盈溢國際企業有限公司 台灣分公司 美喆國際企業股份有限公司

		美喆國際企業股份有限公司	
兆豐銀行	TWD180,000 萬	M.J. International Co., Ltd. 美喆國際企業股份有限公司	美喆國際企業股份有限公司
上海商業銀行	TWD20,000 萬	M.J. International Co., Ltd. 美喆國際企業股份有限公司	美喆國際企業股份有限公司

(三) 衍生性商品交易情形

截至 2020 年 3 月 31 日 遠期外匯交易明細如下

交易日	銀行	匯率 (USD/CNH)	金額	交割日	到期交割(USD)
2019/12/05	渣打銀行	7.0514	¥14,102,800.-	2020/01/21	US\$2,000,000.00
2020/01/21	渣打銀行	6.9145	¥6,914,500.-	2020/02/24	US\$1,000,000.00
2020/01/21	渣打銀行	6.9145	¥6,914,500.-	2020/02/24	US\$1,000,000.00
2020/01/30	渣打銀行	6.9786	¥13,957,200.-	2020/02/24	US\$2,000,000.00
2020/02/21	渣打銀行	7.0410	¥10,279,860.-	2020/02/24	US\$1,460,000.00
2020/02/21	花旗銀行	7.0440	¥14,088,000.-	2020/02/26	US\$2,000,000.00
2020/02/24	花旗銀行	7.0420	¥14,084,000.-	2020/02/26	US\$2,000,000.00
2020/03/20	花旗銀行	7.1094	¥11,090,664.-	2020/03/24	US\$1,560,000.00

附件四

經公司修訂章程第 100 (2) 條之規定分配員工及董事酬勞金額如下

(一)員工紅利：新台幣 23,193,563 均配發現金

(二)董事酬勞：新台幣 19,327,970 均配發現金，明細如下：

職級	姓名	酬勞
董事長	Black Dragon Assets Limited (代表人陳本源)	新台幣 5,522,275
董事	Crown Harvest Company Limited (代表人陳建元)	新台幣 2,761,139
董事	Chairman Management Corp. (代表人高震聲)	新台幣 2,761,139
董事	林安修	新台幣 2,761,139
董事	謝明峰	新台幣 2,761,139
董事	元大商業銀行受託保管多運投資有限公司投資專戶(代表人何平僊)	新台幣 2,761,139



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會計師查核報告

M. J. International Co., Ltd. 公鑒：

查核意見

M. J. International Co., Ltd.及其子公司（M.J.集團）西元 2019 年及 2018 年 12 月 31 日之合併資產負債表，暨西元 2019 年及 2018 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 M.J.集團西元 2019 年及 2018 年 12 月 31 日之合併財務狀況，暨西元 2019 年及 2018 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師西元 2019 年度係依照會計師查核簽證財務報表規則、金融監督管理委員會民國 109 年 2 月 25 日金管證審字第 1090360805 號函及一般公認審計準則執行查核工作；西元 2018 年度係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與 M.J.集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 M.J.集團西元 2019 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 M.J.集團西元 2019 年度合併財務報表之關鍵查核事項敘明如下：

M.J.集團 2019 年度合併營業收入為 3,468,163 仟元，A 客戶之銷售金額佔合併營業收入約為 38%，B 客戶之銷售金額佔合併營業收入約為 20%，本年度分別較去年成長 32%及 44%，基於重要性考量，因是將對上述客戶營業收入之發生列為本年度合併財務報表關鍵查核事項。有關收入認列政策之說明請參閱合併財務報表附註四(十六) 及附註二五所述。

本會計師對此之查核程序包括：

1. 本會計師藉由瞭解 M.J.集團有關銷貨交易循環之相關內部控制制度及作業程序，據以設計因應收入認列之內部控制查核程序，以確認並評估 M.J.集團進行銷貨交易時之相關內部控制作業是否有效。
2. 本會計師自 M.J.集團對上述之客戶之銷貨明細中選取適當樣本，檢視成品交運單、帳單 (Invoice)、提單 (Bill of lading) 及報關單等文件，並核對資金匯款對象及收款流程或其他替代性查核程序，確認銷貨交易發生之真實性；本會計師亦檢視前述客戶於資產負債表日以後是否發生重大銷貨退回情形。

管理階層與治理單位對合併財務報表之責任

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

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

M.J.集團之治理單位 (含審計委員會) 負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信

係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

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

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

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

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

本會計師從與治理單位溝通之事項中，決定對 M.J.集團西元 2019 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 陳 薔 甸

陳薔甸



會計師 張 耿 禧

張耿禧



金融監督管理委員會核准文號
金管證審字第 1060023872 號

證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

西 元 2020 年 3 月 5 日

西元 2019 年及 2018 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	2019年12月31日			2018年12月31日		
		金 額	%	金 額	%		
	流動資產						
1100	現金及約當現金(附註四及六)	\$ 280,800	6	\$ 666,079	18		
1110	透過損益按公允價值衡量之金融資產(附註四及七)	336,684	8	58,469	2		
1120	透過其他綜合損益按公允價值衡量之金融資產—流動(附註四、五、八、九及三四)	350,515	8	429,183	11		
1150	應收票據(附註四、五、十及二五)	2,440	-	9,003	-		
1160	應收票據—關係人(附註四、五、二五及三三)	765	-	425	-		
1172	應收帳款(附註四、五、十及二五)	1,001,911	23	922,870	25		
1180	應收帳款—關係人(附註四、五、二五及三三)	48,340	1	37,136	1		
1200	其他應收款(附註四及十)	32,510	1	34,931	1		
1220	本期所得稅資產(附註四及二七)	639	-	-	-		
130X	存貨(附註四及十一)	422,122	10	356,631	9		
1479	其他流動資產—其他(附註十八及十九)	101,656	2	89,580	2		
11XX	流動資產總計	<u>2,578,382</u>	<u>59</u>	<u>2,604,307</u>	<u>69</u>		
	非流動資產						
1520	透過其他綜合損益按公允價值衡量之金融資產—非流動(附註四、五、八及九)	28,903	1	26,612	1		
1600	不動產、廠房及設備(附註四及十四)	1,522,937	35	989,331	26		
1755	使用權資產(附註三、四及十五)	70,712	1	-	-		
1760	投資性不動產(附註四及十六)	45,762	1	-	-		
1805	商譽(附註四、十七及二九)	8,795	-	-	-		
1821	其他無形資產(附註四、十八及二九)	39,064	1	2,416	-		
1840	遞延所得稅資產(附註四及二七)	5,406	-	4,036	-		
1985	預付租賃款—非流動(附註三及十九)	-	-	54,761	2		
1990	其他非流動資產(附註四及二十)	86,840	2	87,398	2		
15XX	非流動資產總計	<u>1,808,419</u>	<u>41</u>	<u>1,164,554</u>	<u>31</u>		
1XXX	資 產 總 計	<u>\$ 4,386,801</u>	<u>100</u>	<u>\$ 3,768,861</u>	<u>100</u>		
	負債及權益						
	流動負債						
2100	短期借款(附註四、二一及三四)	\$ 944,000	22	\$ 474,000	13		
2120	透過損益按公允價值衡量之金融負債—流動(附註四及七)	-	-	4	-		
2130	合約負債—流動(附註四及二五)	42,952	1	31,588	1		
2170	應付帳款	351,956	8	465,965	12		
2219	其他應付款(附註二二及三十)	318,587	7	268,985	7		
2230	本期所得稅負債(附註四及二七)	63,340	2	18,363	1		
2250	負債準備—流動(附註四及二三)	14,788	-	16,219	-		
2280	租賃負債—流動(附註三、四及十五)	6,207	-	-	-		
2399	其他流動負債	709	-	2,121	-		
21XX	流動負債總計	<u>1,742,539</u>	<u>40</u>	<u>1,277,245</u>	<u>34</u>		
	非流動負債						
2570	遞延所得稅負債(附註四及二七)	8,965	-	54,506	1		
2580	租賃負債—非流動(附註三、四及十五)	13,133	-	-	-		
2600	存入保證金	358	-	-	-		
25XX	非流動負債總計	<u>22,456</u>	<u>-</u>	<u>54,506</u>	<u>1</u>		
2XXX	負債總計	<u>1,764,995</u>	<u>40</u>	<u>1,331,751</u>	<u>35</u>		
	歸屬於本公司業主之權益(附註二四)						
	股 本						
3110	普通股	660,590	15	660,590	18		
3200	資本公積	1,205,967	28	1,205,967	32		
	保留盈餘						
3310	法定盈餘公積	137,496	3	106,452	3		
3320	特別盈餘公積	80,046	2	52,462	1		
3350	未分配盈餘	635,669	14	491,685	13		
3300	保留盈餘總計	853,211	19	650,599	17		
3400	其他權益	(127,888)	(3)	(80,046)	(2)		
31XX	本公司業主權益總計	<u>2,591,880</u>	<u>59</u>	<u>2,437,110</u>	<u>65</u>		
36XX	非控制權益(附註四、二四及二九)	29,926	1	-	-		
3XXX	權益總計	<u>2,621,806</u>	<u>60</u>	<u>2,437,110</u>	<u>65</u>		
	負債與權益總計	<u>\$ 4,386,801</u>	<u>100</u>	<u>\$ 3,768,861</u>	<u>100</u>		

後附之附註係本合併財務報告之一部分。

董事長：陳本源



經理人：姜子華



會計主管：留澆錄



M. J. International Co., Ltd. 及子公司

合併綜合損益表

西元 2019 年及 2018 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟
每股盈餘為元

代 碼	2019年度		2018年度	
	金 額	%	金 額	%
	營業收入（附註四、二五及三三）			
4100	\$ 3,468,163	100	\$ 2,979,348	100
	營業成本（附註十一及二六）			
5110	(2,576,616)	(74)	(2,333,872)	(78)
5900	<u>891,547</u>	<u>26</u>	<u>645,476</u>	<u>22</u>
	營業費用（附註二六）			
6100	(266,596)	(8)	(223,915)	(8)
6200	(181,772)	(5)	(154,740)	(5)
6300	(4,147)	-	(8,642)	-
6450	預期信用減損損失（附註四及十）			
	(<u>250</u>)	<u>-</u>	<u>-</u>	<u>-</u>
6000	(<u>452,765</u>)	(<u>13</u>)	(<u>387,297</u>)	(<u>13</u>)
6900	<u>438,782</u>	<u>13</u>	<u>258,179</u>	<u>9</u>
	營業外收入及支出			
7010	32,741	1	45,320	1
7020	(8,704)	(1)	16,338	1
7050	(5,480)	-	(5,134)	-
7060	採用權益法認列之關聯企業及合資損益之份額（附註四及十三）			
	<u>345</u>	<u>-</u>	<u>-</u>	<u>-</u>
7000	<u>18,902</u>	<u>-</u>	<u>56,524</u>	<u>2</u>
7900	457,684	13	314,703	11

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代 碼	2019年度		2018年度		
	金 額	%	金 額	%	
7950	所得稅費用(附註四及二七)	(55,350)	(1)	(4,267)	-
8200	本年度淨利	<u>402,334</u>	<u>12</u>	<u>310,436</u>	<u>11</u>
	其他綜合損益(附註四、十三及二四)				
8360	後續可能重分類至損益之項目：				
8361	國外營運機構財務報表換算之兌換差額	(86,714)	(3)	(208)	-
8367	透過其他綜合損益按公允價值衡量之債務工具投資未實現評價損益	<u>38,033</u>	<u>1</u>	(47,108)	(2)
8300	本年度其他綜合損益(稅後淨額)	(48,681)	(2)	(47,316)	(2)
8500	本年度綜合損益總額	<u>\$ 353,653</u>	<u>10</u>	<u>\$ 263,120</u>	<u>9</u>
	淨利歸屬於：				
8610	本公司業主	\$ 402,465	12	\$ 310,436	10
8620	非控制權益	(131)	-	-	-
8600		<u>\$ 402,334</u>	<u>12</u>	<u>\$ 310,436</u>	<u>10</u>
	綜合損益總額歸屬於：				
8710	本公司業主	\$ 354,623	10	\$ 263,120	9
8720	非控制權益	(970)	-	-	-
8700		<u>\$ 353,653</u>	<u>10</u>	<u>\$ 263,120</u>	<u>9</u>
	每股盈餘(附註二八)				
	來自繼續營業單位				
9710	基 本	<u>\$ 6.09</u>		<u>\$ 4.70</u>	
9810	稀 釋	<u>\$ 6.06</u>		<u>\$ 4.67</u>	

後附之附註係本合併財務報告之一部分。

董事長：陳本源



經理人：姜子華



會計主管：留澆錄



M. J. International Co., Ltd. 及子公司

合併現金流量表

西元 2019 年及 2018 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		2019年度	2018年度
	營業活動之淨現金流量		
A10000	本年度稅前淨利	\$ 457,684	\$ 314,703
A20010	收益費損項目：		
A20300	預期信用減損損失	250	-
A20100	折舊費用	133,370	104,929
A20200	攤銷費用	3,886	2,644
A29900	預付租賃款攤銷	-	1,416
A20900	財務成本	5,480	5,134
A21200	利息收入	(31,109)	(39,956)
A22300	採用權益法認列之關聯企業及合資 損益之份額	(345)	-
A23700	存貨跌價及呆滯損失	35,713	7,881
A22500	處分不動產、廠房及設備損失	95	91
A20400	透過損益按公允價值衡量之金融資 產／負債淨利益	(729)	(116)
A23100	處分金融資產淨(利益)損失	(1,908)	11,192
A23200	處分採用權益法之投資利益	(1,526)	-
A24100	外幣兌換淨損失(利益)	85	(8,131)
A30000	營業資產及負債之淨變動數		
A31115	強制透過損益按公允價值衡量之金 融資產	2,527	646
A31130	應收票據	6,563	(1,886)
A31140	應收票據－關係人	(340)	17,009
A31150	應收帳款	(80,089)	104,258
A31160	應收帳款－關係人	(11,204)	(11,081)
A31180	其他應收款	437	(7,967)
A31200	存 貨	(81,082)	(91,421)
A31240	其他流動資產	(14,999)	(42,296)
A32110	持有供交易之金融負債	(4)	-
A32125	合約負債	13,060	9,277
A32150	應付帳款	(137,371)	142,802
A32180	其他應付款	20,824	39,351
A32200	負債準備	(1,075)	(1,636)
A32230	其他流動負債	(1,399)	996

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代 碼		2019年度	2018年度
A33000	營運產生之現金	316,794	557,839
A33100	收取之利息	9,879	10,966
A33300	支付之利息	(5,480)	(5,134)
A33500	支付之所得稅	(55,625)	(78,112)
AAAA	營業活動之淨現金流入	<u>265,568</u>	<u>485,559</u>
	投資活動之現金流量		
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	-	(27,384)
B00020	處分透過其他綜合損益按公允價值衡量之金融資產	106,511	222,320
B00100	取得透過損益按公允價值衡量之金融資產	(834,478)	(62,625)
B00200	處分透過損益按公允價值衡量之金融資產	540,094	77,351
B01800	取得採用權益法之投資	(32,089)	-
B02700	購置不動產、廠房及設備	(682,005)	(80,660)
B02800	處分不動產、廠房及設備價款	-	262
B04500	購置無形資產	(438)	(549)
B02200	取得子公司之淨現金流入(附註二九)	1,078	-
B03800	存出保證金增加	(42,012)	(1,000)
B06600	其他金融資產減少	-	76,542
B06700	其他非流動資產增加	(2,721)	(47,084)
B07500	收取之利息	<u>22,158</u>	<u>29,433</u>
BBBB	投資活動之淨現金流(出)入	<u>(923,902)</u>	<u>186,606</u>
	籌資活動之現金流量		
C00100	短期借款增加	481,976	-
C00200	短期借款減少	-	(147,786)
C03000	存入保證金增加	341	-
C04020	租賃本金償還	(4,184)	-
C04500	發放現金股利	(198,177)	(396,354)
CCCC	籌資活動之淨現金流入(出)	<u>279,956</u>	<u>(544,140)</u>
DDDD	匯率變動對現金及約當現金之影響	(6,901)	(1,816)
EEEE	現金及約當現金淨(減少)增加	(385,279)	126,209
E00100	年初現金及約當現金餘額	<u>666,079</u>	<u>539,870</u>
E00200	年底現金及約當現金餘額	<u>\$ 280,800</u>	<u>\$ 666,079</u>

後附之附註係本合併財務報告之一部分。

董事長：陳本源



經理人：姜子華



會計主管：留澆錄



附件六

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

M.J. International Co., Ltd
美喆國際股份有限公司
Comparison Table for ARTICLES OF ASSOCIATION
章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 2 條	<p>(1) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:</p> <p>(1) 除另有規範者外，本章程之用辭定義如下：</p> <p>Applicable Listing Rules the relevant laws, regulations, rules and codes as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the Securities and Exchange Act of the R.O.C., the Company Act of the R.O.C., the Act Governing Relations Between Peoples of the Taiwan Area and the</p>	<p>(1) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:</p> <p>(1) 除另有規範者外，本章程之用辭定義如下：</p> <p>Applicable Listing Rules the relevant laws, regulations, rules and codes as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the Securities and Exchange Act of the R.O.C., the Company Act of the R.O.C., the Business Mergers And Acquisitions Act of the R.O.C., the Act</p>	<p>為配合證券交易所於 2019 年 12 月 25 日以臺證上二字第 1080023568 號公告修正「外國發行人註冊地國股東權益保護事項檢查表」(下稱「2019 年 12 月 25 日股東權益保護事項檢查表」)明確納入我國企業併購法相關規定，修改第 2</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	<p>Mainland Area, and any similar laws, statutes and the rules and regulations of the R.O.C. authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the TPEX and the TWSE (where applicable);</p> <p>上市(櫃)規 因股票在中華民國任何股票交易所或證券市場交易或掛牌而應適用之相關法律、條例、規則及準則暨其修訂版本，包括但不限於中華民國證券交易法、公司法、臺灣地區與大陸地區人民關係條例與其他類似法律、由中華民國主管機關依法制定之規章、規則及中華民國金融監督管理委員會、櫃買中心與證交所頒布之規範(如適用)；</p> <p>Capital means (1) the Share Premium Account,</p>	<p>Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, and any similar laws, statutes and the rules and regulations of the R.O.C. authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the TPEX and the TWSE (where applicable);</p> <p>上市(櫃)規 因股票在中華民國任何股票交易所或證券市場交易或掛牌而應適用之相關法律、條例、規則及準則暨其修訂版本，包括但不限於中華民國證券交易法、公司法、<u>企業併購法</u>、臺灣地區與大陸地區人民關係條例與其他類似法律、由中華民國主管機關依法制定之規章、規則及條例，以及中華民國金融監督管理委員會、櫃買中心與證交所頒布之規範(如適用)；</p> <p>Capital means (1) the Share Premium Account,</p>	<p>「上市(櫃)規範」之範圍，另參酌經濟部經商字第10802432410號函，修正「法定盈餘公積」之定義；並酌予調整其他定義文字，以杜疑義。</p>

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	<p>Reserve</p> <p>(2) income from endowments received by the Company and (3) other items <u>required to be</u> treated as capital reserve pursuant to the Applicable Listing Rules or generally accepted accounting principles;</p> <p>資本公積</p> <p>係指(1)股份溢價帳戶、(2)受領贈與之所得，以及(3)其他依上市（櫃）規範或一般公認會計準則認定之資本公積項目；</p>	<p>Reserve</p> <p>(2) income from endowments received by the Company and (3) other items <u>generated and</u> treated as capital reserve pursuant to the Applicable Listing Rules or generally accepted accounting principles;</p> <p>資本公積</p> <p>係指(1)股份溢價帳戶、(2)受領贈與之所得，以及(3)其他依上市（櫃）規範或一般公認會計準則認定之資本公積項目；</p>	
	<p>Consolidation</p> <p>the combination of two or more constituent companies into a consolidated company and the vesting of the undertaking, property and liabilities of such companies in the consolidated company within the meaning of the Law and the Applicable Listing Rules;</p>	<p>Consolidation</p> <p>the combination of two or more constituent companies into a consolidated company <u>which is the new company that results from the consolidation of the constituent companies</u> and the vesting of the undertaking, property and liabilities of such companies in the consolidated company within the meaning of the Law and the Applicable Listing Rules;</p>	

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條款	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>新設合併 在開曼法令及上市(櫃)規範定義下，由兩個以上參與合併之公司將其營業、財產及責任移轉並整併於其共同設立之新公司；</p> <p>Law the Companies Law (As Revised) of the Cayman Islands and any amendment or other statutory modification thereof and every other act, order, regulation or other instrument having statutory effect (as amended from time to time) for the time being in force in the Cayman Islands applying to or affecting the Company, the Memorandum and/or these Articles, and where in these Articles any provision of the Law is referred to, the reference is to that provision as modified by any law for the time being in force;</p> <p>開曼法令 現行有效且適用於本公司之英屬開曼</p>	<p>新設合併 在開曼法令及上市(櫃)規範定義下，由兩個以上參與合併之公司將其營業、財產及責任移轉並整併於其共同設立之新公司；</p> <p>Law the Companies Law (2020 Revision) of the Cayman Islands and any amendment or other statutory modification thereof and every other act, order, regulation or other instrument having statutory effect (as amended from time to time) for the time being in force in the Cayman Islands applying to or affecting the Company, the Memorandum and/or these Articles, and where in these Articles any provision of the Law is referred to, the reference is to that provision as modified by any law for the time being in force;</p> <p>開曼法令 現行有效且適用於本公司之英屬開曼</p>	

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>群島公司法 <u>(修訂)</u> 暨其修訂或其他變更，與其他適用或影響於本公司、組織備忘錄及/或本章程、法律、命令、法令或其他在英屬開曼群島具有法效性之文書 (暨其修訂)；當本章程援引開曼法令之任何條文時，應為法律所修訂之現行條文；</p> <p>Ordinary Resolution a resolution:- (a) passed by a simple majority of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles; and</p> <p>(b) at any time other than during the Relevant Period, approved in</p>	<p>群島公司法 <u>(2020 年修訂版)</u> 暨其修訂或其他變更，與其他適用或影響於本公司、組織備忘錄及/或本章程、法律、命令、法令或其他在英屬開曼群島具有法效性之文書 (暨其修訂)；當本章程援引開曼法令之任何條文時，應為法律所修訂之現行條文；</p> <p>Ordinary Resolution a resolution:- (a) passed by a simple majority of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles;</p> <p>(b) at any time other than during the Relevant Period, approved in</p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	<p>writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); and</p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the resolution so adopted shall be the date on which the instrument is executed;</p> <p>普通決議 指下列決議： (a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權過半數通過者； (b) 於非掛牌期間，由當時有權出席股</p>	<p>writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); or</p> <p>© where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the resolution so adopted shall be the date on which the instrument is executed;</p> <p>普通決議 指下列決議： (a)於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權過半數通過者； (b)於非掛牌期間，由當時有權出席股</p>	

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>東會並行使表決權之股東(如為法人股東則為其合法授權代表)全體以書面(乙份或數份副本)經簽認通過者；與</p> <p>(c)當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準；</p> <p>Shareholder the agent licensed by the R.O.C. authorities and having its offices in the R.O.C. to provide shareholder services, in accordance with the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C., to the Company;</p> <p>股務代理機構 經中華民國主管機關許可，在中華民國境內設有辦公室，依據上市(櫃)規範及中華民國公開發行股票公司股務處理準則，為本公司提供股東服務</p>	<p>東會並行使表決權之股東(如為法人股東則為其合法授權代表)全體以書面(乙份或數份副本)經簽認通過者；或</p> <p>©當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準；</p> <p>Shareholder the agent licensed by the R.O.C. authorities and having its offices in the R.O.C. to provide shareholder services, in accordance with the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C. (as revised), to the Company;</p> <p>股務代理機構 經中華民國主管機關許可，在中華民國境內設有辦公室，依據上市(櫃)規範及中華民國公開發行股票公司股務處理準則(暨其修訂)，為本公司提</p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>之代理機構；</p> <p>Special Resolution a special resolution of the Company passed in accordance with the Law, being a resolution:</p> <p>(a) passed by a majority of at least two-thirds of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles, of which notice, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given; and</p>	<p>供股東服務之代理機構；</p> <p>Special Resolution a special resolution of the Company passed in accordance with the Law, being a resolution:</p> <p>(a) passed by a majority of at least two-thirds of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles, of which notice, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given;</p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); and</p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the special resolution so adopted shall be the date on which the instrument is executed.</p> <p>A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required</p>	<p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); or</p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the special resolution so adopted shall be the date on which the instrument is executed.</p> <p>A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required</p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>特別決議</p> <p>under any provision of these Articles;</p> <p>指本公司依據開曼法令通過之下列特別決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式之股東表決權三分之二以上通過，且記載擬以特別決議通過有關議案事項之召集通知已合法送達者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體面（乙份或數份副本）經簽認通過者；與</p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準。</p> <p>本章程規定應以普通決議通過之事項而以特別決議為之者，亦為有效；</p>	<p>under any provision of these Articles;</p> <p>指本公司依據開曼法令通過之下列特別決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權三分之二以上通過，且記載擬以特別決議通過有關議案事項之召集通知已合法送達者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體以書面（乙份或數份副本）經簽認通過者；或</p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準。</p> <p>本章程規定應以普通決議通過之事項而以特別決議為之者，亦為有效；</p>	

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>Statutory Reserve a reserve set aside in an amount equal to ten percent (10%) of the <u>annual profits</u> of the Company under the Applicable Listing Rules;</p> <p>法定盈餘公積 依據上市（櫃）規範自本公司當年度 <u>盈餘</u> 提撥百分之十之盈餘公積；</p>	<p>Statutory Reserve a reserve set aside in an amount equal to ten percent (10%) of the <u>total amount of after-tax net profit for the period and other items adjusted to the then-current year's undistributed earnings other than after-tax net profit for the period as calculated by the Company</u> under the Applicable Listing Rules;</p> <p>法定盈餘公積 依據上市（櫃）規範自本公司當年度 <u>稅後淨利，加計當年度稅後淨利以外項目計入當年度未分配盈餘之數額</u> 提撥百分之十之盈餘公積；</p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 7 條	<p>(1) The Company shall issue Shares without printing share certificates, provided that the Register shall be conclusive evidence of the entitlement of a Person to Shares recorded against his/her/its name. During the Relevant Period, whenever the Company issues Shares, the Company shall deliver or cause the Shareholder Service Agent to deliver Shares by advising TDCC to record the number of Shares against the name of each subscriber within thirty (30) days from the date such Shares may be delivered, pursuant to the Law. The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the delivery of such Shares.</p> <p>(1) 本公司發行股份時得不印製股票，惟股東名簿之記載應為任何人對於股份權利之絕對證據。在掛牌期間，本公司發行股份時，應於開曼法令規定得交付股份之日起三十日內，自行或促使股務代理機構將股份以通知集保結算所登記之方式交付予認股人。本公司並應於股份交付前依上市（櫃）規範公告之。</p>	<p>(1) The Company shall issue Shares without printing share certificates, provided that the Register shall be conclusive evidence of the entitlement of a Person to Shares recorded against his/her/its name. During the Relevant Period, whenever the Company issues Shares, the Company shall, in compliance with the Law and the Applicable Listing Rules and subject to receipt of the subscription price from each subscriber, deliver or cause the Shareholder Service Agent to deliver Shares by advising TDCC to record the number of Shares against the name of each subscriber within thirty (30) days from the date the Board resolves to issue Shares. The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the delivery of such Shares.</p> <p>(1) 本公司發行股份時得不印製股票，惟股東名簿之記載應為任何人對於股份權利之絕對證據。在掛牌期間，本公司發行股份時，應依照開曼法令規定及上市（櫃）規範，在收訖認股人繳納股款之情形下，於董事會決議發行股份之日起三十日內，自行或促使股務代理機構將股份以通知集保結算所登記之方式交付予認股人。本公司並應於股份交付前依上市（櫃）規範公告之。</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，增訂第 7 條第 2 項發行股份之股款催告期限規定，後續各項條文依次遞延，並就本條第 1 項與第 4 項（原本條第 3 項）條文酌作文字調整。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
		<p>(2) <u>When the total number of Shares in every issuance has been subscribed to in full, the Company shall immediately request each of the subscribers for payment. Where the Company issues Shares at a premium, the amount in excess of par value shall be collected at the same time with the payment for Shares. Where a subscriber delays payment for Shares as mentioned above, the Company shall prescribe a period of not less than one (1) month and call upon each subscriber to pay up, declaring that in case of default of payment within that prescribed period the subscriber's right shall be forfeited. After the Company have made the aforesaid call, the subscribers who fail to pay accordingly shall forfeit their rights and the Shares subscribed to by them shall be otherwise sold. Under such circumstances, the Company may hold the subscriber liable for compensating the damage, if any, resulting from such default in payment.</u></p>	
		<p>(2) <u>本公司於每次發行股份總數募足時，應即向各認股人催繳股款，以超過票面金額發行股票時，其溢額應與股款</u></p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	<p>(3) The Company shall not issue any unpaid Shares or partial paid-up Shares to any Person.</p>	<p>同時繳納。認股人延欠上開應繳之股款，經本公司定一個月以上之期限催告照繳，並聲明逾期不繳失其權利者，若認股人仍不照繳，即失其權利，其所認股份另行募集，且本公司如受有損害時，仍得向該認股人請求賠償。</p> <p>(4) The Company shall not issue any unpaid Shares or partial paid-up Shares to any Person. <u>For the avoidance of doubt, a subscriber who fails to pay up the Shares pursuant to Paragraph (2) of this Article will not be considered a Member until the Shares to be subscribed are paid in full, and only if the Shares the subscriber subscribed have been paid in full may the subscriber's name be entered in the Register.</u></p>	
	<p>(3) 本公司不得發行任何未繳納股款或僅繳納部分股款之股份。</p>	<p>(4) 本公司不得發行任何未繳納股款或僅繳納部分股款之股份。為避免疑義，未依本條第2項之規定繳納股款之認股人，在未繳足其所認購股份之股款以前，不具有股東之身分，且唯有在認股人就其所認購之股份繳足股款後，其姓名始得被登記於股東名簿。</p>	

No. 條款	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 8 條	<p>(a) upon each issuance of new Shares <u>(other than resulting from or in connection with any Merger or Consolidation of the Company, Spin-off of the Company's business, any reorganisation of the Company, asset acquisition, share swap, exercise of share options or warrants granted to the Employees, conversion of convertible securities or debt instruments, exercise of subscription warrants or rights to acquire Shares vested with preferential or special rights, where the Company issues new Shares to the existing Members by capitalisation of its reserves in accordance with these Articles, Private Placement or other issuance of Shares for consideration other than cash)</u>, the Board may reserve not more than fifteen percent (15%) of the new Shares for subscription by the Employees pursuant to the Law and the Applicable Listing Rules; and</p> <p>(a) 發行新股時 <u>(關於合併、分割、重整、資產收購、股份互易、員工股份選擇權或認股權之行使、可轉換有價證券或公司債之轉換、具優先或特別取得股份權利之認購權或其他權利之行使或依本章程進行公積轉增資而發行新股予原股東、私募或非以現金增資發行新股者除外)</u>，</p>	<p>(a) upon each issuance of new Shares, the Board may reserve not more than fifteen percent (15%) of the new Shares for subscription by the Employees pursuant to the Law and the Applicable Listing Rules; and</p> <p>(a) 發行新股時，董事會得依照開曼法令及上市（櫃）規範保留發行新股總數不起過百分之十五之股份由員工優先承購。</p>	<p>為配合第 10 條之修訂內容，酌予調整第 8 條第 a 款之規定。</p>

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 10 條	<p>董事會得依照開曼法令及上市（櫃）規範保留發行新股總數不超過百分之十五之股份由員工優先承購。</p> <p><u>The preceding Article</u> shall not apply whenever the new Shares are issued <u>for</u> the following purpose:</p> <p>(a) in connection with a Merger or a Consolidation of the Company or a Spin-off of the Company's business, or pursuant to any reorganisation of the Company;</p> <p>(b) in connection with meeting the Company's obligation under Share subscription warrants and/or options granted to the Employees;</p> <p>(c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares;</p>	<p>(1) <u>Subparagraph (a) of Article 8 and Article 9</u> shall not apply whenever the new Shares are issued <u>due to</u> the following reasons:</p> <p>(a) in connection with a Merger or a Consolidation of the Company or a Spin-off of the Company's business, or pursuant to any reorganisation of the Company <u>save as otherwise provided by these Articles</u>;</p> <p>(b) in connection with meeting the Company's obligation under Share subscription warrants and/or options granted to the Employees;</p> <p>(c) <u>in connection with distribution of the Employees' compensation</u>;</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，增訂第 10 條第 2 項及第 3 項之規定，原第 10 條本文則配合調整項次為第 10 條第 1 項，並參照台灣公司法之規定，修正</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p>(d) in connection with meeting the Company's obligation under share subscription warrant or Preferred Shares vested with rights to acquire Shares;</p> <p>(e) <u>in connection with any share swap arrangement entered into by the Company, or</u></p> <p>(f) <u>in connection with any Private Placement conducted pursuant to Article 13; or</u></p> <p>(g) <u>in connection with any other event otherwise prohibited, limited, restricted or exempted to so apply pursuant to the Law and/or the Applicable Listing Rules.</u></p> <p><u>前條</u>規定於本公司因下列<u>情形</u>發行新股者，不適用之：</p> <p>(a) 與合併、分割或重整有關者；</p> <p>(b) 與履行員工認股權憑證或選擇權之義務有關者；</p> <p>(c) 與履行可轉換公司債或附認股權公司債之義務有關者；</p> <p>(d) 與履行認股權憑證或附認股權特別股之義務有關者；</p> <p>(e) <u>與股份互易有關者；</u></p> <p>(f) <u>與第 13 條私募規定有關者；或</u></p> <p>(g) <u>與開曼法令及(或)上市(櫃)規範所定之其他禁止、</u></p>	<p>(d) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares;</p> <p>(e) in connection with meeting the Company's obligation under share subscription warrant or Preferred Shares vested with rights to acquire Shares; or</p> <p>(f) <u>in connection with issuance of new Shares to the existing Members by capitalisation of the Company's reserves in accordance with these Articles.</u></p> <p>(1) <u>第 8 條第 a 款與第 9 條</u>規定於本公司因下列<u>事由</u>發行新股者，不適用之：</p> <p>(a) <u>除本章程另有規定外，與因合併他公司、分割或重整</u>有關者；</p> <p>(b) 與履行員工認股權憑證或選擇權之義務有關者；</p> <p>(c) <u>與分派員工酬勞有關者；</u></p> <p>(d) 與履行可轉換公司債或附認股權公司債之義務有關者；</p> <p>(e) 與履行認股權憑證或附認股權特別股之義務有關者；<u>或</u></p>	<p>各款條文之內容。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p><u>限制或除外情事有關者。</u></p>	<p>(f) <u>依本章程進行公積轉增資而發行新股予原股東者。</u></p> <p>(2) <u>Article 8 and Article 9 shall not apply to any of the following circumstances:</u></p> <p>(a) <u>the Company, as the surviving company, issues new Shares for a Merger, or the Company issues new shares for the Merger between its subsidiary and other companies;</u></p> <p>(b) <u>all new Shares are issued as consideration for being acquired by the other company with the intention of takeover;</u></p> <p>(c) <u>all new Shares are issued as consideration for the acquisition of issued shares, business, or assets of other companies;</u></p> <p>(d) <u>new Shares are issued for the share exchange entered into by the Company,</u></p> <p>(e) <u>new Shares are issued for a Spin-off effected by the transferor company;</u></p> <p>(f) <u>new Shares are issued in connection with any Private Placement conducted pursuant to Article 13; or</u></p> <p>(g) <u>new Shares are issued in connection with any other event otherwise prohibited, limited, restricted or</u></p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
		<p><u>exempted to so apply pursuant to the Law and/or the Applicable Listing Rules.</u></p> <p>(2) 第 8 條與第 9 條規定於本公司有下列情形之一者，不適用之：</p> <p>(a) <u>存續公司為合併而發行新股，或本公司為子公司與其他公司之合併而發行新股者；</u></p> <p>(b) <u>為利進行併購之意願，發行新股全數用於被收購者；</u></p> <p>(c) <u>發行新股全數用於收購他公司已發行之股份、營業或財產者；</u></p> <p>(d) <u>因進行股份轉換而發行新股者；</u></p> <p>(e) <u>因受讓分割而發行新股者；</u></p> <p>(f) <u>因本章程第 13 條規定之私募而發行新股者；或</u></p> <p>(g) <u>與開曼法令及（或）上市（櫃）規範所定之其他禁止、限制或除外情事有關者。</u></p> <p>(3) <u>New Shares issued for any of the circumstances in the preceding Paragraph may be paid up in cash or assets as required for the business of the Company.</u></p> <p>(3) <u>本公司因前項所列事由而發行之新股，得以現金或公司事業所需之財產為出資。</u></p>	

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 15 條	<p>During the Relevant Period, any issuance, conversion or cancellation of the Shares or any other equity securities (including but not limited to warrants, options or bonds), capitalisation and shareholder services, shall comply with the Law, the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C.</p> <p>於掛牌期間，本公司股份或其他具有股權性質之有價證券（包括但不限於認股權憑證、選擇權或公司債）之發行、轉換或銷除，以及轉增資、股務等，應遵守開曼法令、上市規範及公開發行股票公司股務處理準則之規定。</p>	<p>During the Relevant Period, any issuance, conversion or cancellation of the Shares or any other equity securities (including but not limited to warrants, options or bonds), capitalisation and shareholder services, shall comply with the Law, the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C. (as revised).</p> <p>於掛牌期間，本公司股份或其他具有股權性質之有價證券（包括但不限於認股權憑證、選擇權或公司債）之發行、轉換或銷除，以及轉增資、股務等，應遵守開曼法令、上市（櫃）規範及公開發行股票公司股務處理準則 （暨其修訂） 之規定。</p>	<p>為杜疑義，酌予調整條文用語。</p>
第 36 條	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their major contents; the major contents may be posted on the website designated by the R.O.C. competent authorities or the Company, and such website shall be indicated in the notice:</p> <p>(c) any dissolution, voluntary winding-up, Merger, share</p>	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their major contents; the major contents may be posted on the website designated by the R.O.C. competent authorities or the Company, and such website shall be indicated in the notice:</p> <p>(c) any dissolution, voluntary winding-up, Merger, share</p>	<p>為杜疑義，酌予調整條文用語。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 40 條	<p><u>swap</u>, Consolidation or Spin-off of the Company;</p> <p>下列事項，非在股東會召集事由中列舉，並說明其主要內容，不得在股東會中審議、討論或提付表決；其主要內容置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於召集通知：</p> <p>(c) 解散、自願清算、合併、股份轉換或分割；</p> <p>(4) The Board shall include a proposal submitted by Member(s) unless:</p> <p>(b) the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued Shares in the Register upon commencement of the period in which the Register is closed for transfers before the relevant annual general meeting of the Company;</p> <p>(4) 除有下列情事之一者外，股東所提議案，董事會應予以入：</p> <p>(b) 提案股東於本公司股票停止過戶期間開始時，持股未達百分之一者；</p>	<p><u>exchange</u>, Consolidation or Spin-off of the Company;</p> <p>下列事項，非在股東會召集事由中列舉，並說明其主要內容，不得在股東會中審議、討論或提付表決；其主要內容得置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於召集通知：</p> <p>(c) 解散、自願清算、合併、股份轉換或分割；</p> <p>(4) The Board shall include a proposal submitted by Member(s) unless:</p> <p>(b) the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued Shares in the Register upon commencement of the Book Closure Period before the relevant annual general meeting of the Company;</p> <p>(4) 除有下列情事之一者外，股東所提議案，董事會應予以入：</p> <p>(b) 提案股東於本公司股票停止過戶期間開始時，持股未達百分之一者；</p>	<p>依第 28 條第 2 項對於「股票停止過戶期間」(the Book Closure Period) 之定義，酌作文字調整，使條文用語一致。</p>

美喆國際股份有限公司
第九次修訂組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 46 條	<p>新增第 1 項第 f 款。</p> <p>(2) Notwithstanding anything contained in these Articles, unless otherwise provided by the Law and the Applicable Listing Rules, in case the Company is dissolved after participating in the merger/consolidation or the Company is delisted from the TPEX or TWSE due to the general transfer (or the assignment of all rights and delegation of all duties of the Company), the transfer of business or assets of the Company, any share swap arrangement or any Spin-off entered into or carried out by the Company while the surviving, transferee, existing or newly incorporated company is not a listed company (including TWSE/TPEX listed company), any such action aforementioned shall be</p>	<p>(1) Subject to the Law and the Applicable Listing Rules, the Company may by a Special Resolution:</p> <p>(f) enter into any share exchange;</p> <p>(1) 除開曼法令或上市（櫃）規範另有規定外，下列事項應經股東會之特別決議為之：</p> <p>(f) 股份轉換；</p> <p>(2) Notwithstanding anything contained in these Articles, unless otherwise provided by the Law and the Applicable Listing Rules, in case the Company is dissolved after participating in the merger/consolidation or the Company is delisted from the TPEX or TWSE due to the general transfer (or the assignment of all rights and delegation of all duties of the Company), the transfer of business or assets of the Company, any share exchange or any Spin-off entered into or carried out by the Company while the surviving, transferee, existing or newly incorporated company is not a listed company (including TWSE/TPEX listed company), any such action aforementioned shall be</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，增訂第 46 條第 1 項第 f 款，後續各款條文依次遞延；並就第 46 條第 2 項酌作文字修正。</p>

No. 條款	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第48條	<p>approved by the affirmative vote of at least two-thirds (2/3) of the total votes cast by the Members of the Company.</p> <p>(2) 儘管本章程有所規範，除開曼法令或上市（櫃）規範另有規定外，本公司參與合併後消滅，或本公司概括讓與（或轉讓本公司所有權利與義務）、讓與本公司之營業或財產、股份轉換或分割而致終止上市（櫃），且存續、既存、新設或受讓之公司為非上市（櫃）公司（包括證交所/櫃買中心之上市（櫃）公司）者，應經本公司全部已發行股份總數三分之二以上股東之同意行之。</p> <p>(2) Subject to the compliance with the Law, in the event <u>any part of the Company's business is involved in any Spin-Off, Merger or Consolidation</u>, a Member, <u>who has forfeited his right to vote on such matter and expressed his dissent therefore, in writing or orally with an entry to that effect in the minutes of the meeting before the relevant vote</u>, may request the Company to purchase all of his Shares at the then prevailing fair price.</p> <p>(2) 在不違反開曼法令規定之情形下，股東會決議本公司分割或與他公司新設合併/吸收合併時，<u>股東在該議案表決前以書面表示異議，或以口頭表示異議經紀錄，並就該</u></p>	<p>approved by the affirmative vote of at least two-thirds (2/3) of the total votes cast by the Members of the Company.</p> <p>(2) 儘管本章程有所規範，除開曼法令或上市（櫃）規範另有規定外，本公司參與合併後消滅，或本公司概括讓與（或轉讓本公司所有權利與義務）、讓與本公司之營業或財產、股份轉換或分割而致終止上市（櫃），且存續、既存、新設或受讓之公司非屬上市（櫃）公司（包括證交所/櫃買中心之上市（櫃）公司）者，應經本公司全部已發行股份總數三分之二以上股東之同意行之。</p> <p>(2) Subject to the compliance with the Law, in the event <u>that the Company resolves to carry out any Spin-Off, Consolidation, Merger, acquisition or share exchange (collectively, the "Merger and Acquisition")</u>, a Member <u>expressing his dissent in accordance with the Applicable Listing Rules</u> may request the Company to purchase all of his Shares at the then prevailing fair price.</p> <p>(2) 在不違反開曼法令規定之情形下，股東會決議本公司進行分割、新設合併/吸收合併、收購或股份轉換（下合稱「併購事項」）時，<u>依上市（櫃）規範之規定表示異議</u></p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，修訂第 48 條第 2 項及第 3 項，並增訂第 48 條第 4 項。另為配合本條增訂，並依據英屬開曼群島公司法規定，增訂第 48 條</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
	<p><u>議案放棄其表決權者</u>，得請求本公司按當時公平價格收買其持有之股份。</p> <p>(3) Without prejudice to the Law, in the event the Company and a Member making a request pursuant to Paragraphs (1) or (2) of this Article fail to reach an agreement on the purchase price within sixty (60) days following the date of the resolution, the Member may, within thirty (30) days after such sixty (60) days period, file a petition to the Taiwan Taipei District Court of the R.O.C. for a ruling on the appraisal price. However, for the purpose of protecting rights of the dissenting Member, the Company may elect to act in accordance with the laws of place where the securities of the Company are registered or listed.</p> <p>(3) 在不違反開曼法令規定之情形下，依前二項行使股份收買請求權之股東，與本公司在股東會決議日起六十日內未達成協議者，得在此期間經過後三十日內，向臺灣臺北地方法院聲請為價格之裁定。惟本公司亦得為保障異議股東之權益而依據掛牌地國法令辦理。</p>	<p><u>之股東</u>得請求本公司按當時公平價格收買其持有之股份。</p> <p>(3) Without prejudice to the Law, in the event the Company and a Member making a request pursuant to Paragraphs (2) of this Article fail to reach an agreement on the purchase price within sixty (60) days following the date of the resolution, the Company shall, within thirty (30) days after such sixty (60) days period, file a petition against all Members who fail to reach such an agreement (collectively, the "Dissenting Members") with the R.O.C. Courts for a ruling on the appraisal price, and may designate Taiwan Taipei District Court of the R.O.C. as the court of first instance.</p> <p>(3) 在不違反開曼法令規定之情形下，依本條第2項行使股份收買請求權之股東，與本公司在股東會決議日起六十日內未達成協議者，本公司應於此期間經過後三十日內，以全體未達成協議之股東為相對人，向中華民國法院聲請為價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。</p>	<p>第5項，以明確載示股東依本公司註冊地國公司法令規定下之異議股東股份收買請求權，不受本條規定之限制或禁止，俾保障股東權益。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
		<p><u>(4) Without prejudice to the Law, a Member making a request pursuant to Paragraphs (1) or (2) of this Article shall make such request in writing within twenty (20) days after the date of the general meeting adopting resolutions with respect to the matter(s) as set out in Subparagraph (a), (b) or (c) of Paragraph (1) of Article 46 or the Merger and Acquisition, and specify the repurchase price. If the Member and the Company reach an agreement on the repurchase price, the Company shall pay for the Shares to be repurchased within ninety (90) days after the date of the general meeting adopting such resolutions. In case no agreement is reached, the Company shall pay the fair repurchase price determined at its discretion to the Dissenting Members with whom the Company fail to reach an agreement within ninety (90) days after the date of the general meeting adopting such resolutions. If the Company fails to pay the price, it shall be considered to have accepted the repurchase price proposed by such Dissenting Members.</u></p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
		<p>(4) <u>在不違反開曼法令規定之情形下，依本條第 1 項及第 2 項行使股份收買請求權之股東，應於股東會決議日起二十日內以書面提出，並列明請求收買價格。股東與本公司就收買價格達成協議者，本公司應自股東會決議日起九十日內支付價款。若股東與本公司未達成協議者，本公司應自決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之股東；本公司未支付者，視為同意股東請求收買之價格。</u></p> <p>(5) <u>Notwithstanding Paragraphs (2), (3) and (4) of this Article, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Companies Law (2020 Revision) of the Cayman Islands and any amendment or other statutory modification thereof to payment of the fair value of his shares upon dissenting from a Consolidation or Merger.</u></p> <p>(5) <u>儘管有本條第 2 項至第 4 項之規定，就本公司進行新設合併/吸收合併表示異議之股東，仍得依照英屬開曼群島公司法 (2020 年修訂版) 第 238 條行使請求本公司按公平價格收買其持有股份之權利，不受本條規定之限制或</u></p>	

美喆國際股份有限公司
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No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 59 條	<p>(2) Subject to the Law and unless otherwise provided in these Articles, forms of instrument of proxy for use at a general meeting shall be produced by the Company specifying therein (a) the instructions for filling out the form, (b) the signature requirements, (c) the matters to be voted upon pursuant to such proxy and basic identification information of the Member as appointor, the proxy solicitor (if any) and the proxy, and shall be sent out together with the notice of general meeting to all Members on the same day.</p> <p>(2) 除開曼法令或本章程另有規定外，委託書格式應由本公司印發，載明下列事項：(a)填表須知，(b)簽署要件及(c)股東委託行使表決權事項與股東、受託代理人和徵求人（如有）基本身分資料，併同股東會召集通知於同一日送達全體股東。</p>	<p><u>禁止。</u></p> <p>(2) Subject to the Law and unless otherwise provided in these Articles, forms of instrument of proxy for use at a general meeting shall be produced by the Company specifying therein (a) the instructions for filling out the form, (b) the matters to be entrusted by the Member or to be voted upon pursuant to such proxy, and (c) the basic information of the Member as appointor, the proxy and the proxy solicitor (if any) and shall be sent out together with the notice of general meeting to all Members on the same day.</p> <p>(2) 除開曼法令或本章程另有規定外，委託書格式應由本公司印發，載明下列事項：(a)填表須知，(b)股東委託行使事項或委託行使表決權事項，以及(c)股東、受託代理人及徵求人（如有）基本資料，併同股東會召集通知於同一日送達全體股東。</p>	<p>參照台灣公開發行公司出席股東會使用委託書規則之規定，修正第 2 項條文內容。</p>
第 73 條	<p>(1) Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Law, the Directors shall assume fiduciary duties to the Company and without limitation, the due care of a good administrator, and exercise due care and skill in conducting the business operation of the Company. A</p>	<p>(1) Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Law, the Directors shall assume fiduciary duties to the Company and without limitation, the due care of a good administrator, exercise due care and skill and act in the best interest of the Company in conducting the</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，修訂第 73 條第 1 項。</p>

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	<p>Director may be liable to the Company if he acts contrary to his duties. In circumstances where a Director breaches any of such duties and acts for his/her or other Person's interest, the Company may, with the sanction of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover any and all earnings derived from such act as if such misconduct is done for the benefit of the Company.</p> <p>(1) 在不影響董事依據英屬開曼群島普通法對本公司所負義務之情況下，除開曼法令另有規定外，董事應對本公司負忠實義務，且不限於善良管理人之注意義務，並應合理之注意及技能執行本公司業務。董事如有違反其義務者，應對本公司負擔賠償責任；若該董事違反其義務且係為自己或他人利益為行為時，經股東會普通決議，為一切適當行為，以將該行為之所得歸為本公司之所得。</p>	<p>business operation of the Company, <u>including matters in connection with Spin-off, Consolidation, Merger, or acquisition of the Company.</u> A Director may be liable to the Company if he acts contrary to his duties. In circumstances where a Director breaches any of such duties and acts for his/her or other Person's interest, the Company may, with the sanction of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover any and all earnings derived from such act as if such misconduct is done for the benefit of the Company.</p> <p>(1) 在不影響董事依據英屬開曼群島普通法對本公司所負義務之情況下，除開曼法令另有規定外，董事應對本公司負忠實義務，且不限於善良管理人之注意義務，並應以合理之注意、技能，及為公司之最大利益執行本公司業務（<u>包括處理本公司進行分割、新設合併/吸收合併、收購等事宜</u>）。董事如有違反其義務者，應對本公司負擔賠償責任；若該董事違反其義務且係為自己或他人利益為行為時，經股東會普通決議，本公司得在法律允許之最大範圍內，為一切適當行為，以將該行為之所得歸</p>	

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第 79 條	<p>Subject to the Law, these Articles, the Applicable Listing Rules and any resolutions passed in a general meeting, the business of the Company shall be managed by the Board in such manner as it shall think fit, which may pay all reasonable expenses in connection with business management, including but not limited to expenses incurred in forming and registering the Company and may exercise all powers of the Company. <u>Except as otherwise provided by these Articles, the compensation to be paid to the Directors shall be determined by the Board in accordance with the standard prevalent in the industry by reference to recommendation made by the remuneration committee (if established). Such compensation shall be deemed to accrue from day to day, and the Directors may also be paid their travelling, hotel and other expenses properly incurred by them in going to, attending and returning from Board meetings of the Directors, or any committee established under Article 82, or general meetings of the Company, or otherwise in connection with the business of the Company, or may receive a fixed allowance in respect thereof as may be determined by the Board from time to time, or a combination partly of one such method</u></p>	<p>為本公司之所得。</p> <p>(1) Subject to the Law, these Articles, the Applicable Listing Rules and any resolutions passed in a general meeting, the business of the Company shall be managed by the Board in such manner as it shall think fit, which may pay all reasonable expenses in connection with business management, including but not limited to expenses incurred in forming and registering the Company and may exercise all powers of the Company.</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，增訂第 79 條第 2 項。原第 79 條內容則拆分為前、後段，並將前、後段分別調整為第 79 條第 1 項及第 3 項，再酌予調整第 3 項（原本條後段）條文用語，以杜疑義。</p>

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	<p><u>and partly the other.</u></p> <p>除開曼法令、本章程、上市（櫃）規範另有規定或股東會另有決議外，董事會應以其認為合適之方式，負責本公司業務之執行。董事會得支付所有與執行業務有關之合理費用（包括但不限於因本公司設立及登記所需費用）<u>，並得行使本公司之一切權力。</u></p> <p><u>應由董事會依據同業基準，並參考薪資報酬委員會之建議（如有設置）訂定之。該酬勞應逐日累計，且本公司亦得支付董事旅費、住宿費及其他因往返及參加本公司董事會、委員會（依第 82 條設置）、股東會或其他與本公司營運相關事項所生之費用或由董事會決定之定額補貼，或前述支付方式之合併適用。</u></p>	<p>(1) 除開曼法令、本章程、上市（櫃）規範另有規定或股東會另有決議外，董事會應以其認為合適之方式，負責本公司業務之執行。董事會得支付所有與執行業務有關之合理費用（包括但不限於因本公司設立及登記所需費用），並得行使本公司之一切權力。</p> <p>(2) <u>If the Board fails to comply with the Applicable Listing Rules, these Articles and any resolutions passed in a general meeting in dealing with matters in connection with Spin-off, Consolidation, Merger, or acquisition of the Company, as a result of which the Company suffers damages, any Director involved in decision-making related thereto shall be liable to the Company in respect of the damages suffered by the Company. However, a</u></p>	

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		<p><u>Director may be exempted from the liability if the minutes of the Board meeting or written statement demonstrates such Director's dissent.</u></p> <p>(2) <u>董事會違反上市(櫃)規範、本章程或股東會決議進行分割、新設合併/吸收合併、收購等事宜，致本公司受有損害時，參與決議之董事，對本公司應負賠償之責。但經表示異議之董事，有紀錄或書面聲明可證者，免其責任。</u></p> <p>(3) <u>Except as otherwise provided by these Articles, the compensation to be paid to the Directors shall be determined by the Board in accordance with the standard prevalent in the industry by reference to recommendation made by the remuneration committee (if established). Such compensation shall be deemed to accrue from day to day, and the Directors shall also be entitled to be paid their travelling, hotel and other expenses properly incurred by them in going to, attending and returning from Board meetings of the Directors, or any committee established under Article 82, or general meetings of the Company, or otherwise in</u></p>	

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		<p><u>connection with the business of the Company, or to receive a fixed allowance in respect thereof as may be determined by the Board from time to time, or a combination partly of one such method and partly the other.</u></p> <p>(3) <u>除本章程另有規定外，應支付予董事之酬勞應由董事會依據同業基準，並參考薪資報酬委員會之建議（如有設置）訂定之。該酬勞應逐日累計，且董事亦得請求本公司支付旅費、住宿費及其他因往返及參加本公司董事會、委員會（依第 82 條設置）、股東會或其他與本公司營運相關事項所生之費用或由董事會決定之定額補貼，或前述支付方式之合併適用。</u></p>	
第 82.1 條	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish an audit committee; regulations governing the professional qualifications for its members, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，</p>	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish an audit committee; regulations governing the professional qualifications for its members, the formation of audit committee, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，</p>	<p>參照公開發行公司審計委員會行使職權辦法之規定，修改第 1 項條文用語，明確規範審計委員會成員組成之相關辦法，亦應符合上市（櫃）</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 82.2 條	<p>本公司應設置審計委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。</p> <p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish a remuneration committee; regulations governing the professional qualifications for its members, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules. Remuneration referred to in this paragraph shall include salary, stock options, and any other substantive incentive measures for Directors and managerial officers under the Law or the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置薪資報酬委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。本項所稱薪資報酬應包括董事人之薪資、股票選擇權與其他依開曼法令或上市（櫃）規範具有實質獎勵之措施。</p>	<p>本公司應設置審計委員會；其成員專業資格、<u>組成</u>、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。</p> <p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish a remuneration committee; regulations governing the professional qualifications for its members, the formation of remuneration committee, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules. Remuneration referred to in this Paragraph shall include salary, stock options, and any other substantive incentive measures for Directors and managerial officers under the Law or the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置薪資報酬委員會；其成員專業資格、<u>組成</u>、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。本項所稱薪資報酬應包括董事及經理人之薪資、股票選擇權與其他依開曼法令或上市（櫃）規範具有實質獎勵之措施。</p>	<p>規范。</p> <p>參照股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法之規定，修改第 1 項條文用語，明確規範薪資報酬委員會組成之相關辦法，亦應符合上市（櫃）規範。</p>

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第 82.3 條	本條新增。	<p><u>(1) During the Relevant Period, prior to any resolution of the Merger and Acquisition by the Board, the audit committee of the Company shall review the fairness and reasonableness of the plan and transaction of the Merger and Acquisition, and then submit review results to the Board and the general meeting of the Company. However, the audit committee of the Company may elect not to submit the aforesaid review results to the Members at a general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.</u></p> <p>(1) 於掛牌期間，本公司董事會決議併購事項前，應由審計委員會就併購事項計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會。但依開曼法令規定無須召開股東會決議者，得不提報股東會。</p> <p><u>(2) When reviewing the abovementioned matters, the audit committee of the Company shall seek opinions from an independent expert on the reasonableness of the share exchange ratio or the distribution of cash or other assets.</u></p>	為配合 2019 年 12 月 25 日股東權益保護事項檢查表，增訂第 82.3 條。

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
		<p>(2) <u>審計委員會進行前項之審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。</u></p> <p>(3) <u>The Company shall send the review results of the audit committee of the Company and opinions of independent experts to all Members together with the notice of general meeting in which the Merger and Acquisition is to be resolved. However, the Company shall report the Merger and Acquisition to the Members at the most recent general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.</u></p> <p>(3) <u>審計委員會之審議結果及獨立專家之意見，應於發送決議併購事項之股東會召集通知時，一併發送予股東；但依開曼法令規定無須召開股東會決議者，應於最近一次股東會就併購事項提出報告。</u></p> <p>(4) <u>If the Company posted the aforesaid review results and opinions of independent experts on a website designated by the R.O.C. competent authorities and</u></p>	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
第 83 條	<p>(1) During the Relevant Period, a person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:</p> <p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and has been convicted thereof, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than five (5) years;</p> <p>(b) has been imposed a final sentence involving imprisonment for a term of more than one year for</p>	<p><u>arranged for the same documents to be made available at the venue of the general meeting of the Company for inspection by Members, those documents shall be deemed as having been sent to all Members.</u></p> <p>(4) <u>前項審議結果及獨立專家之意見，經本公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會場供股東查閱者，對於股東視為已發送。</u></p> <p>(1) During the Relevant Period, a person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:</p> <p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and has been convicted thereof, and either (i) he has not started serving the sentence, (ii) he has not completed serving the sentence, or (iii) the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than five (5) years;</p> <p>(b) has been imposed a final sentence involving</p>	<p>為杜疑義，酌予調整條文用語。</p>

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	<p>commitment of fraud, breach of trust or misappropriation, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;</p> <p>(c) has been imposed a final sentence due to violation of the Anti-corruption Act, and has not started serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;</p> <p>(1) 於掛牌期間，有下列情事之一者不得擔任董事，其已擔任者，當然解任：</p> <p>(a) 曾犯重罪（包括但不限於中華民國組織犯罪防制條例之罪），經有罪判決確定，尚未執行、尚未執行完畢、或執行完畢、緩刑期滿或赦免後未逾五年者；</p> <p>(b) 犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年者；</p>	<p>imprisonment for a term of more than one year for commitment of fraud, breach of trust or misappropriation, and <u>either (i) he</u> has not started serving the sentence, <u>(ii) he</u> has not completed serving the sentence, or <u>(iii) the</u> time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;</p> <p>(c) has been imposed a final sentence due to violation of the Anti-corruption Act, and <u>either (i) he</u> has not started serving the sentence, <u>(ii) he</u> has not completed serving the sentence, or <u>(iii) the</u> time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;</p> <p>(1) 於掛牌期間，有下列情事之一者不得擔任董事，其已擔任者，當然解任：</p> <p>(a) 曾犯重罪（包括但不限於中華民國組織犯罪防制條例之罪），經有罪判決確定，<u>且(i)尚未執行、(ii)尚未執行完畢，或(iii)執行完畢、緩刑期滿或赦免後未逾五年者；</u></p> <p>(b) 曾犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定，<u>且(i)尚未執行、(ii)尚未執行完畢，或(iii)執</u></p>	

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	(c) 曾犯貪污治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢、或執行完畢、緩刑期滿或赦免後未逾二年者；	(c) 曾犯貪污治罪條例之罪，經判決有罪確定，且(i)尚未執行、(ii)尚未執行完畢，或(iii)執行完畢、緩刑期滿或赦免後未逾二年者；	
第 85 條	In case a Director has, in the course of performing his/her/its duties, committed any act resulting in material damage to the Company or in serious violation of the Law, the Applicable Listing Rules or these Articles, but has not been removed from office by a resolution in a general meeting, one or more Members holding three percent (3%) or more of the total number of issued and outstanding Shares of the Company may, within thirty (30) days after that general meeting, submit a petition to a competent court, including the Taiwan Taipei District Court of the R.O.C., but only if and to the extent permitted under the Law and the Applicable Listing Rules, for removing such Director from office. 董事執行業務，有重大損害公司之行為或違反開曼法令、上市（櫃）規範或本章程之重大事項，股東會未為決議將其解任時，持有公司已發行股份總數百分之三以上之股東，得於股東會後三十日內，在開曼法令與上市（櫃）規範允許之範圍	In case a Director has, in the course of performing his/her/its duties, committed any act resulting in material damage to the Company or in serious violation of the Law, the Applicable Listing Rules or these Articles, but has not been removed from office by a resolution in a general meeting, one or more Members holding three percent (3%) or more of the total number of issued Shares of the Company may, within thirty (30) days after that general meeting, submit a petition to a competent court, including the Taiwan Taipei District Court of the R.O.C., but only if and to the extent permitted under the Law and the Applicable Listing Rules, for removing such Director from office. 董事執行業務，有重大損害公司之行為或違反開曼法令、上市（櫃）規範或本章程之重大事項，股東會未為決議將其解任時，持有公司已發行股份總數百分之三以上之股東，得於股東會後三十日內，在開曼法令與上市（櫃）規	為杜疑義，酌予調整條文用語。

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No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
第 91 條	<p>圍內，訴請有管轄權之法院（包括臺灣臺北地方法院），裁判解任之。</p> <p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. Where the spouse, a blood relative within the second degree of kinship of a Director as defined under the Civil Code of Taiwan, or any company which has a controlling or subordinate relation with a Director bear any interest in the matter under discussion at a Board meeting, such Director shall be deemed to bear a personal interest in the matter. Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or representative, with respect to the said matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p>	<p>範允許之範圍內，訴請有管轄權之法院（包括臺灣臺北地方法院），裁判解任之。</p> <p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. <u>When the Company conducts any Spin-Off, Consolidation, Merger, or acquisition, a Director who bears any interest in the transaction shall explain the essential contents of such personal interest and the reason of approval or disapproval of the resolution in connection with the transaction in a meeting of the Board and the general meeting of the Company.</u> Where the spouse, a blood relative within the second degree of kinship of a Director as defined under the Civil Code of Taiwan, or any company which has a controlling or subordinate relation with a Director bear any interest in the matter under discussion at a Board meeting, such Director shall be deemed to bear a personal interest in the matter. Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or</p>	<p>為配合 2019 年 12 月 25 日股東權益保護事項檢查表，修訂第 91 條。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 100 條	<p>董事就董事會議之事項，具有直接或間接利害關係時，應於董事會中揭露其自身利害關係之重要內容。董事之配偶、依中華民國民法定義之二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有利害關係者，視為董事就該事項有自身利害關係。董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。該不得行使表決權之董事，其表決權不算入已出席董事之表決權數。</p>	<p>corporate representative, with respect to the said matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p> <p>董事就董事會議之事項，具有直接或間接利害關係時，應於董事會中揭露其自身利害關係之重要內容；<u>於本公司進行分割、新設合併/吸收合併、收購時，董事應於董事會及股東會說明其與該交易自身利害關係之重要內容及贊成或反對該交易決議之理由。</u>董事之配偶、依中華民國民法定義之二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有利害關係者，視為董事就該事項有自身利害關係。董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。該不得行使表決權之董事，其表決權不算入已出席董事之表決權數。</p>	<p>為杜疑義，酌予調整條文用語。</p>
	<p>(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has earnings, after paying all relevant taxes, offsetting losses (including losses of previous years and adjusted undistributed profits, if any), setting aside the Statutory Reserve of the remaining profits</p>	<p>(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has earnings, after paying all relevant taxes, offsetting losses (including losses of previous years and adjusted undistributed profits, if any), setting aside the Statutory Reserve of the remaining profits</p>	

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No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	<p>in accordance with the Applicable Listing Rules (provided that the setting aside of the Statutory Reserve does not apply if the aggregate amount of the Statutory Reserve amounts to the Company's total paid-in capital), and setting aside the Special Reserve (if any), the <u>Company</u> may distribute not less than ten percent (10%) of the remaining balance (including the amounts reversed from the Special Reserve), plus accumulated undistributed profits of previous years (including adjusted undistributed profits) in part or in whole <u>as determined by a resolution passed by a majority of the Directors present at a meeting of the Board attended by two-thirds or more of the total number of Directors</u> to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles; and in addition thereto a report of such distribution shall be submitted to the general meeting, provided that, cash dividends/bonuses shall not be less than ten percent (10%) of the total amount of dividends/bonuses to Members.</p> <p>(3) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定，或附於股份之權利另有規範外，凡本公司於會</p>	<p>in accordance with the Applicable Listing Rules (provided that the setting aside of the Statutory Reserve does not apply if the aggregate amount of the Statutory Reserve amounts to the Company's total paid-in capital), and setting aside the Special Reserve (if any), the <u>Board</u> may, <u>by a resolution passed by a majority of the Directors present at a meeting of the Board attended by two-thirds or more of the total number of Directors</u>, distribute not less than ten percent (10%) of the remaining balance (including the amounts reversed from the Special Reserve), plus accumulated undistributed profits of previous years (including adjusted undistributed profits) in part or in whole to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles; and in addition thereto a report of such distribution shall be submitted to the general meeting, provided that, cash dividends/bonuses shall not be less than ten percent (10%) of the total amount of dividends/bonuses to Members.</p> <p>(3) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定，或附於股份之權利另有規範外，凡本公司於<u>每</u></p>	

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No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 103 條	<p>計年度終了時如有盈餘，於依法提繳所有相關稅款、彌補虧損（包括先前年度之虧損及調整未分配盈餘金額，如有）、按照上市（櫃）規範提撥法定盈餘公積（但若法定盈餘公積合計已達本公司實收資本總額者不適用之），次提特別盈餘公積（如有）後，剩餘之金額（包括經迴轉之特別盈餘公積）得由董事會以三分之二以上董事之出席，及出席董事過半數之決議，以不低於可分配盈餘之百分之十，加計經本公司股東常會以普通決議所定以前年度累積未分配盈餘之全部或一部（包括調整未分配盈餘金額），依股東未分配盈餘金額，依股東持股比例，派付股息/紅利予股東，並報告股東會。其中現金派付股息/紅利總額之百分之十。</p> <p>新增第 2 項。</p>	<p>一會計年度終了時如有盈餘，於依法提繳所有相關稅款、彌補虧損（包括先前年度之虧損及調整未分配盈餘金額，如有）、按照上市（櫃）規範提撥法定盈餘公積（但若法定盈餘公積合計已達本公司實收資本總額者不適用之），次提特別盈餘公積（如有）後，剩餘之金額（包括經迴轉之特別盈餘公積）得由董事會以三分之二以上董事之出席，及出席董事過半數之決議，以不低於可分配盈餘之百分之十，加計以前年度累積未分配盈餘之全部或一部（包括調整未分配盈餘金額），依股東持股比例，派付股息/紅利予股東，並報告股東會。其中現金股利之數額，不得低於該次派付股息/紅利總額之百分之十。</p>	
		<p>(2) If the Company keeps its accounting records and books of account at any place outside the Cayman Islands in accordance with the preceding paragraph, it shall, upon service of an order or notice pursuant to the Tax Information Authority Law and any amendment or other statutory modification thereof, make available, in electronic form or any other medium at its Registered Office copies of its books of account, or any part or parts thereof, as are specified in such order or notice.</p>	<p>為配合英屬開曼群島公司法 2019 年之修訂，增訂第 103 條第 2 項。</p>

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		(2) 本公司依前項規定將會計紀錄與帳冊備置於英屬開曼群島境外者，應於收受依據英屬開曼群島稅務資訊機關法暨其修訂或其他變更所發布之命令或通知後，按該命令或通知所記載，以電子或其他方式備置帳冊或其中之任何部份於本公司註冊辦公處供查閱。	

* 本公司修訂後之組織備忘錄及章程應以英文版本為準；如僅為公司組織備忘錄及章程之勘誤、項次/款次敘述之調整、編碼更正而不涉及實質內容變動，或僅為中譯文之文字調整，不予臚列。

文件修改對照說明

修改前		修改後	
文件編號	CMIA-A-104	CMIA-A-104	
文件名稱	股東會議事規則	股東會議事規則	
版本	1.2	1.3	
章節			
5.1.5	<p>5.1.5 選任或解任董事、變更章程、減資或依本公司章程第二十四條第一項規定強制買回本公司股份並予銷除、申請停止公開發行、除、申請停止公開發行、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交易法第二十六條之一、第四十三條之六發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項應在召集事由中列舉，並說明其主要內容，不得以臨時動議提出。其內容應置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於召集通知。</p>	<p>5.1.5 選任或解任董事、變更章程、減資或依本公司章程第二十四條第一項規定強制買回本公司股份並予銷除、申請停止公開發行、<u>除董事競業禁止之義務或許可董事從事競業行為、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交易法第四十三條之六之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出；</u>其主要內容應置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於召集通知。</p>	
5.1.7	<p>5.1.7 本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。</p>	<p>5.1.7 本公司應於股東常會召開前之停止股票過戶日前<u>公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。</u></p>	
5.1.10		<p>5.1.10 股東會召集事由已載明全面改選董事(含獨立董事)，並載明就任日期，該次股東會改選完竣後，同次會議不得再以臨時動議或</p>	

		<u>其他方式變更其就任日期。</u>
5.8.1	5.8.1 股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。	5.8.1 股東會如由董事會召集者，其議程由董事會訂定之， <u>相關議案(包括臨時動議及原議案修正)</u> 均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。
5.8.4	5.8.4 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決。	5.8.4 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決， <u>並安排適足之投票時間。</u>
5.11.2	5.11.2 本公司召開股東會時，得採行以書面或電子方式行使其表決權；若以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。	5.11.2 本公司召開股東會時， <u>應採行以電子方式並得採行以書面方式行使其表決權</u> ；若以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。
5.13.3	5.13.3 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。	5.13.3 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果 <u>(包含統計之權數)</u> 記載之，有選舉董事(含獨立董事)時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。

注：此表僅適用於文件“修改”時使用。

附件八

獨立董事候選人名單

序號	姓名	持有股數	主要學(經歷)	提名職別
1	邱志聖	0	美國密西根州立大學行行銷學系博士 國立政治大學國際經營與貿易學系教授	獨立董事