

安瑞科技股份有限公司
Array Inc.
民國一〇二年股東常會議事錄
Minutes of 2013 Annual General Meeting

時間：民國一〇二年六月十四日上午九時三十分整
Taiwan Time: 09:30 a.m., June 14, 2013

地點：台北市信義區光復南路495號 (太平洋商務廣場B1會議室)
Venue: B1, Conference Room, No.495 Guang-Fu South Road, 110, Taipei, Taiwan (Pacific Business Square)

出席：出席股東及委託代理出席股東代表股份49,902,068股，佔本公司在外流通總股數69,855,941股之71.44%。

Total outstanding Array Shares: 69,855,941 shares

Total shares represented by shareholders present in person or by proxy: 49,902,068 shares

Percentage of shares held by shareholders present in person or by proxy: 71.44%

主席：沈董事長 以峰

Chairman: Dr. Yi-Fong Robert Shen, Chairman of the Board of Directors

記錄：楊瓊瑜

Recorder: Ivory Yang

主席宣布開會如儀

The Chairman took the notice of meeting as addressed. The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

主席致詞(略)

Chairman's Address (omitted)

報告事項 Report Items

1. 本公司民國 101 年度營業報告，請參閱附件一。

The Company's 2012 Business Report, please refer to Annex 1.

2. 本公司民國 101 年度審計委員會查核報告，請參閱附件三。

The 2012 Audit Committee's Review Report, please refer to Annex 3.

3. 修訂本公司董事會議事規則報告，請參閱附件四。

To report the amendment of the rules and procedures of Board of Director meeting, please refer to Annex 4.

4. 本公司首次採用國際財務報導準則，可分配盈餘調整之情形及特別盈餘公積提列數額報告：
- (1) 依據2012年4月6日金管證發字第1010012865號令規定辦理。
 - (2) 本公司因採用國際財務報導準則，致2012年1月1日及2012年12月31日之未分配盈餘分別減少新台幣43,335仟元及新台幣22,146仟元。
 - (3) 依上開金管會規定，本公司於2012年1月1日因首次採用國際財務報導準則未選擇適用國際財務報導準則第一號豁免，故免提列特別盈餘公積。

To report the adjustment on the retained earnings and the appropriation of special reserve due to the first-time adoption of IFRSs :

- (1) According to the directive VI-1010012865 issued by FSC (Financial Supervisory Commission Executive Yuan, R.O.C.) dated April 6, 2012 to report and process the subject.
- (2) Due to the adoption of IFRSs, Array's retained earnings available for distribution as of January 1, 2012 and December 31, 2012 decreased by NT\$43,335k and NT\$22,146k, respectively.
- (3) Pursuant to FSC's directive, Array did not elect to use the exemption application specified in IFRS 1, hence the appropriation of special reserve is not required.

承認及討論事項 Proposed Resolutions

1. 承認本公司民國101年度決算表冊案，敬請 承認。(董事會提請普通決議)

說明：

- (1) 本公司民國101年度財務報表，包括：資產負債表、損益表、股東權益變動表、現金流量表，業經勤業眾信會計師事務所郭俐雯及范有偉會計師查核完竣，並出具查核報告書在案。
- (2) 民國101年度營業報告書、會計師查核報告及上述財務報表，請參閱附件一及附件二。

決議：贊成權數42,796,221權，佔已出席股東(含委託出席者)所代表權數之85.76%，無反對權數，本案照原董事會提案內容表決通過。

1. Adoption of the 2012 Business Report and Financial Statements (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

- (1) The Company's 2012 Financial Statements, including Balance Sheet, Income Statement, Statement of Changes in Shareholders' Equity, and Cash Flow Statement, were audited by independent auditors, Ms. Vita Kuo and Mr. Peter Fan, of Deloitte & Touche.
- (2) The 2012 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached hereto as Annex 1 and Annex 2.

The resolution was decided on a poll, 42,796,221 of the votes in favour of, representing 85.76% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the 2012 Business Report and Financial Statements be and hereby were approved and adopted as submitted.

2. 核准本公司民國101年度虧損撥補案，敬請 承認。(董事會提請普通決議)

說明：

- (1) 本公司民國 101 年度稅後純損為新台幣 144,106 仟元。
- (2) 依據本公司章程第 128、129、136 條規定，董事會應編造虧損撥補議案，呈報股東年度大會承認。
- (3) 擬議以民國 100 年度累計盈餘撥補民國 101 年度稅後純損新台幣 144,106 仟元，虧損撥補後之累積盈餘為新台幣 110,843 仟元不擬分配。
- (4) 董事會擬具民國 101 年度虧損撥補表(如下)：

項 目	金 額 (美元仟元)	金 額 (新台幣仟元)
截至民國 100 年底累計盈餘	9,910	300,003
減：民國 100 年度現金股利	(1,130)	(32,817)
虧損撥補：		
民國 101 年度稅後純損	(4,962)	(144,106)
匯率影響數		(12,237)
虧損撥補後之累積盈餘	3,818	110,843

主席特別說明：

本公司於102年5月15日接獲戶號：3142財團法人證券投資人及期貨交易人保護中心(102年5月13日(102)證保法字第1021001069號函)，詢問本公司101年度未分配盈餘計有新台幣110,843仟元，惟卻未配發股東股利，此恐未符股東之期待，爰此，請本公司就本次股利分派有無依照公司章程所訂之股利政策確實執行，以及決策依據、過程及其合理性於股東會中向股東說明及載明於議事錄，並函復財團法人證券投資人及期貨交易人保護中心。本公司業於2013年5月20日函復財團法人證券投資人及期貨交易人保護中心，說明如下：

- (1) 依據本公司章程第 128 條規定，倘公司無盈餘(即當期淨損)時，不得分派股息及紅利；本公司民國 101 年受全球景氣下滑、新產品延遲上市，及中國客戶採購額下降等因素影響，致使合併營收下降，營業費用則因銷售策略增加部分行銷及研發部門人員，及按照帳齡增加提列呆帳準備，費用攀升，致使民國 101 年稅後虧損台幣 144 百萬元。
- (2) 本公司虧損撥補後之保留盈餘雖有台幣 110,843 仟元，董事會在考量公司目前及未來之投資環境、資金需求、國內外競爭狀況及資本預算等因素，故向股東會提案 102 年之股利分配為零，尚無違反公司章程所訂之股利政策。

股東戶號 3882(林麗玉)有幾點意見表達，請公司回答並正式列入會議紀錄：

- (1) 安瑞公司 102 年第一季營收較去年同期成長 24%，毛利達 81%，但每股盈餘卻為新台幣 -1.18 元，虧損還創五季來新高；去年第三、四季虧損已陸續縮小，而今年第一季之營收已增加，但是虧損卻是歷年來的最大，此狀況並不合理，請公司說明原因？
- (2) 請問安瑞公司何時開始將營收轉列為應收帳款，據本股東所知，應收帳款可收回也可以列為呆帳，照說去年的應收應該今年陸續收回，為什麼今年第一季的虧損又增加，公司是否利用應收帳款做為美化的手段，卻也造成了公司虧損的主因，請問公司未來的方向為何，以及股東該有何期待？
- (3) 證期局於 102 年 4 月份公告安瑞公司借款予子公司美金 300 萬元，因逾期未回收而處以罰鍰，請問該借款可以收回嗎？
- (4) 最後請經營者告訴我們，安瑞公司何時可以停止虧損？今年是否有獲利希望？

經主席指定相關人員回覆如下：

- (1) 由於季節性因素及中國農曆年的影響，再加上中國市場的營收超過全公司營收的一半，歷年來第一季的營收為一年四季中最少，今年第一季營收較去年營收成長，主要源自於去年的標案遞延，這也是去年營收下滑的主因；而在營收增加的情況仍有如此的虧損，主要係增加備抵呆帳的提列，其次則是由於本公司為一軟體公司，主要之成本是人員的成本，若營收未達到一定的經濟規模，即使毛利率維持相當的水準，仍無法完全負擔人員成本，則還是無法獲利。未來要停止虧損，需要不斷擴大營收，同時採取非常謹慎的投資政策以及薪酬管理策略。
- (2) 本公司的應收帳款是在認列營收時同時確認，並依據與客戶簽訂的銷售合同之付款條件來執行收款，本公司提列的備抵呆帳準備主要來於子公司信安科技公司，主要客戶包括中國大型金融銀行(如中國工商銀行、中國農業銀行等)及菸草局等國有企業，目前並無倒閉的風險，惟因該類型公司之政策和管理的因素，付帳時間多有拖延；但從過往之收款紀錄，真正發生壞帳或客戶倒閉的金額尚未達營收之百分之一，本公司係基於穩健保守原則，自去年下半年起採行較嚴格之授信政策，定期評估客戶之信用額度及授信期間，並依據應收帳款之逾期帳齡認列備抵呆帳，致呆帳費用大幅攀升；本公司未來第一首要是加快收款進度，第二個是增加收入幅度，在這兩個因素同時運作下，方能有獲利之機會。
- (3) 本公司美國子公司(Array Networks, Inc. (US))由於有資金需求，本公司董事會於民國 100 年 12 月 22 日通過資金貸與該美國子公司美金三百萬元；依據公開發行公司資金貸與及背書保證處理準則，公司間或與行號間有短期融通資金之必要者以一年為限；為免該項資金貸與期限超出一年，本公司董事會於民國 101 年 8 月 30 日再次通過前項資金貸與美國子公司美金三百萬元，由於本公司經辦人員認為該項資金貸與視同「自 101 年 8 月 30 日起展延一年」，致未於 101 年 12 月 22 日前執行還款作業，短期融通之資金貸與有逾一年之實，涉有違反證券交易法，因此遭證期局處以罰款，本公司經主管機關之指正後，美國子公司業於今年五月十日完成該筆還款。此後，本公司將更嚴謹依本公司之資金貸與他人作業程序辦理相關作業。
- (4) 讓公司獲利是我們每年基本的目標，我們也會盡最大努力達到此一目標；本公司今年一到五月的營收較去年成長，但營收仍未達經濟規模(最佳營利點)，再加上第一季度持續增加提列備抵呆帳，所以尚無法達到獲利的水準，只要我們持續增加收入的幅度，同時加快收款的進度，在這兩個因素同時運作下，相信今年獲利的機會是相當高的。

決議：贊成權數42,796,221權，佔已出席股東(含委託出席者)所代表權數之85.76%，無反對權數，本案照原董事會提案內容表決通過。

2. Adoption of the proposal “Covering of Losses”. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

- (1) The company’s net loss after tax was NT\$144,106K for 2012.
- (2) Pursuant to Article 128, 129 and 136 of Memorandum and Articles of Association of the Company, the Board of Director shall propose loss offsetting proposals at the annual general meeting of Shareholders for its ratification.
- (3) It is proposed that after offsetting 2012 net lost after tax of NT\$144,106K, the remaining retained earnings of NT\$110,843K will not be distributed to Shareholders.

(4) It is proposed for Covering of Losses as below:

Items	Amount (US\$K)	Amount (NT\$K)
Retained Earnings Balance, Dec. 31, 2011	9,910	300,003
Cash dividend to Common Share Holders of 2011	(1,130)	(32,817)
Covering of losses:		
2012 Net loss after tax	(4,962)	(144,106)
Changes in translation adjustments		(12,237)
Retained Earnings after covering of losses	3,818	110,843

Special explanatory note by the Chairman:

The company has received the Notice #1021001069 dated May 15th, 2013 from Shareholder No. 3142 Securities and Futures Investors Protection Center (SFIPC), which inquired the Company's decision to not distribute 2012 dividend to Shareholders with remaining retained earnings of NT\$110,843K, after covering 2012 losses, and that such decision may be out of shareholders expectation. The Company shall explain and report whether the 2012 dividend distribution proposal is in compliance with Company's dividend policy stated in the Memorandum and Articles of Association, and the decision basis and process during the Shareholders meeting. The Company submitted the reply to SFIPC as follows on May 20th, 2013:

- (1) In accordance to Article #128 of Memorandum and Articles of Association, the Company shall not pay any dividend or bonus if the Company does not have earnings. Due to the slowdown in the global economy, delays in bringing Array's next-generation products to market and our business experiencing a slowdown in China market, the Company's 2012 revenue decreased, and the operating expense increased on additional AR reserves and headcount increased in the Sales and R&D departments in according with Company's sales strategy, the 2012 net losses totaled NT\$144M as a result.
- (2) Although the remaining retained earnings of NT\$110,843K after covering 2012 losses, with consideration of the investment environment, capital requirement, domestic and overseas competitiveness and the current and future capital budget of the Company, the Board of Directors of the Company decided that the remaining retained earnings will not be distributed to Shareholders, and proposed in the proposal of 2012 distribution of profit to 2013 general meeting to meet the profit distribution policy defined in Memorandum and Articles of Association of the Company.

Shareholder 3882 (Li-Yu Lin) had a few questions and requested the Company to reply and recorded accordingly in the AGM meeting minutes:

- (1) 1Q13 revenue grew by 24% with 81% of gross margin, however EPS was -NTD1.18, a five-quarter high; although losses have reduced from last 3Q and 4Q, on back of a higher revenue in 1Q13, loss still reached a historical high. This does not make sense, so please explain.
- (2) I'd like to find out when Array Inc. decided to recognize revenue as accounts receivables? Based on my understanding, accounts receivables can be collected as well as be recognized as bad debt. ARs incurred last year should be gradually collected this year, but why the loss still increased in 1Q13? Has the company inflated revenues with the recognition of ARs as which later resulted in losses? Please let us know about your future outlook and what can be expected by the shareholders?

- (3) The Securities and Futures Bureau announced that Array Inc. loaned USD3M to its subsidiary, however the loan was overdue and therefore Array Inc. was fined as a result. Please let us know if that loan will be paid back.
- (4) Lastly, could the management team tell us when Array Inc. will stop loss-making? Is there any chance to turn profitable in 2013?

The Chairman designated the related members within the management team to reply as follows:

- (1) Due to seasonality and the Chinese New Year holiday, compounded by the Chinese market contributing over 50% of the revenue for the entire company, historically the first quarter is always the slowest quarter. The year over year growth in 1Q13 was mainly attributing to the delayed bidding cases last year finally being realized this year, which was one of the major reasons to last year's revenue decline. One of the attributing factors for a revenue growth in 1Q13 but still incurred loss, was the increase in AR reserves, as well as our company's cost structure. As a software company, our major cost was headcount. If the revenue doesn't reach the break-even point, even at a high gross margin the revenue still can't cover the cost of the headcount. We will need to continue to grow the top line to turn profitable, and in the meantime we'll continue our very discreet investment policy as well as compensation control.
- (2) We recognize our ARs and revenue at the same time, and the ARs are collected based on the contracts with the clients. The ARs reserves set aside were largely from our subsidiary, Infosec, whose clients include major banks in China (such as Industrial & Commercial Bank of China, Agricultural Bank of China, etc), as well as the State-Owned businesses such as China Tobacco and others. Currently these companies are at no risk of bankruptcy. But owing to their internal policies and procedures, the payments are often delayed. Based on historical collection record, the actual bad debts or any loss incurred due to bankruptcy only accounted for less than 1% of total revenue. With a conservative approach to our finance operation, we have adopted a stricter credit policy starting from 2H 2012, and we have been evaluating the credit limits and terms periodically. The AR reserves set aside were determined by the AR aging record, which results in a sharp rise in AR reserves. Our primary task in the future is to speed up collection, and secondly is to boost revenue growth. We believe we will turn profitable once both of these 2 tasks are fulfilled.
- (3) Our subsidiary, Array Networks. Inc. (US), has capital needs, and therefore on Dec. 22nd, 2011 our Board approved of a USD3M loan to our US subsidiary. Based on "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the duration of short-term loans between intercompany and/or inter-corporations is limited to one year. In order to ensure the loan was limited within one year, our Board approved again of USD3M on Aug 30th, 2012 of the same loan. Nevertheless our staff in charge treated that loan as "an extension of one year from Aug 30th, 2012" and therefore failed to execute the pay back of the loan before Dec 22nd, 2012. Since this short-term loan's duration is over one-year, which violates the articles within Securities and Exchange Act and resulted in a fine by the Securities and Futures Bureau. After being corrected by the authority, our US subsidiary paid back such loan on May 10th, 2013. Hence, we will follow strictly on our company procedures regarding lending to other parties.
- (4) We would like to achieve profitability every year and will do our very best to reach that goal. Our year-to-date revenue did show year-over-year growth compared to last year,

but yet to reach the break-even point. Coupled with the increased AR reserves in 1Q has resulted in a loss. We believe as long as we continue to grow our business and at the same time speed up on collection, there is a higher chance to turn profitable this year.

The resolution was decided on a poll, 42,796,221 of the votes in favour of, representing 85.76% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the Covering of Losses be and hereby were approved and adopted as proposed.

3. 修訂本公司資金貸與他人作業程序案，敬請 決議。(董事會提請普通決議)

說明：為符合台灣上市(櫃)法規，擬修訂本公司資金貸與他人作業程序，修訂之本公司資金貸與他人作業程序業經董事會通過，請參閱附件五本公司資金貸與他人作業程序修訂前後條文對照表及修訂後本公司資金貸與他人作業程序。

決議：贊成權數42,796,221權，佔已出席股東(含委託出席者)所代表權數之85.76%，無反對權數，本案照原董事會提案內容表決通過。

3. To approve the amendments of procedures for lending funds to other parties. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

It is proposed that the Company's procedures for lending funds to other parties be amended in accordance with the relevant Taiwan listing regulations. The Board of Directors has approved the amendments of procedures for lending funds to other parties, and the comparison tables for the above-mentioned Articles before and after revisions and amended revisions are attached hereto as Annex 5.

The resolution was decided on a poll, 42,796,221 of the votes in favour of, representing 85.76% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the amendment of procedures for lending funds to other parties be and hereby were approved and adopted as proposed.

4. 修訂本公司背書保證作業程序，敬請 決議。(董事會提請普通決議)

說明：為符合台灣上市(櫃)法規，擬修訂本公司背書保證作業程序，修訂之本公司背書保證作業程序業經董事會通過，請參閱附件六本公司背書保證作業程序修訂前後條文對照表及修訂後本公司背書保證作業程序。

決議：贊成權數42,796,221權，佔已出席股東(含委託出席者)所代表權數之85.76%，無反對權數，本案照原董事會提案內容表決通過。

4. To approve the amendments of the procedures for endorsements and guarantees. (Proposed by the Board of Directors and would be passed by way of Ordinary Resolutions)

Explanatory Notes:

It is proposed that the Company's procedures for procedures for endorsements and guarantees be amended in accordance with the relevant Taiwan listing regulations. The Board of Directors has approved the amendments of procedures for procedures for

endorsements and guarantees, and the comparison tables for the above-mentioned Articles before and after revisions and amended revisions are attached hereto as Annex 6.

The resolution was decided on a poll, 42,796,221 of the votes in favour of, representing 85.76% of the shares present in person and in proxy, with no vote against. It is RESOLVED, that the amendment of procedures for endorsements and guarantees be and hereby were approved and adopted as proposed.

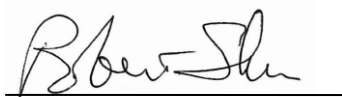
臨時動議：無。

主席宣布散會。

Special Motion

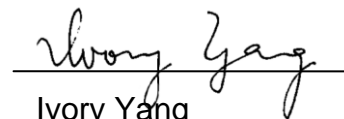
There being no other business and special motion, upon a motion duly made and seconded, the meeting was adjourned.

Signature of Chairman:



Robert Shen

Recorder:



Ivory Yang

【附件一】 ATTACHMENT 1

Array Inc. Business Report

Array Networks faced various challenges in 2012: global economic headwinds caused businesses to postpone purchases in our key markets. Moreover, the slowdown in SSL VPN market and a slower pick-up of the new AG line also had negative impact on our performance. As a result, revenue was US\$31.38M, down 11% year-over-year vs. FY11. Losses totaled US\$4.96M were owing to decreased revenues, US\$2.49M in additional AR reserves to be recorded in compliance with a more stringent AR reserve policy and a 7% increase in expenses (excluding stock option expense reversals and AR reserves). Nevertheless, Array's competitive strength stays: FY12 Gross margins remain healthy at 78% and Array's balance sheet remains strong with over US\$24M cash on hand and Available-for-sale current financial assets. The Company paid a dividend of US \$989K in December 2012 and did a buy back for treasury shares for US\$1.38M and still generated positive cash from operations of US\$3.26M.

Array Networks is a leading provider of application delivery networking products and solutions. The company's load balancing and application delivery solutions ensure that enterprise applications and cloud services are scalable, available and optimized for high levels of performance; our SSL VPN and secure access gateway solutions provide business users with anytime, anywhere access to applications and services.

Increasingly, Array revenues are driven by customer demand for cloud computing and mobile computing solutions. Enterprise customers are meeting a greater proportion of their application delivery requirements by purchasing load balancing as a cloud service. This in turn is creating revenue opportunities for Array as a supplier of application delivery products to cloud providers for the purpose of service creation.

With respect to mobile computing, the vast majority of revenues from Array's AG Series secure access gateway product and Desktop Direct remote desktop product are related to solving problems in the areas of BYOD and enterprise mobility. Nevertheless, AG Series secure access gateways suffered from some setbacks in FY12: contributed 11% of Array's 2012 revenues and showed YoY decline. This decline occurred in part due to a 15% decline in the overall SSL VPN market, as well as delays in bringing Array's next-generation AG Series secure access gateways to market.

APV Series, application delivery controllers continues to be our anchor product, contributing 51% of Array's 2012 revenues. This continued strength was made possible by a strong and growing ADC market, and the need for businesses to solve problems in the areas of IPv6 migration, transition to 2048-bit SSL encryption, optimizing business-critical enterprise applications such as Microsoft and SAP and the need to manage a rise in traffic loads due to mobile devices.

Rounding out results by product, Array's PKI product line delivered 15% of 2012 revenues while support continued to deliver, bringing in 23% of 2012 revenues.

Financial Results

Our total revenue for 2012 was US\$31.38M, a 11% decrease compared with US\$ 35.29M for 2011. Net loss was US\$4.96M.

Among other highlights in 2012, Array achieved:

- Average gross profit margin of 78%.
- Cash from operations US\$3.26M.
- Deferred Revenue was US\$5.82M, growth of 13%
- Global roll out for Oracle EBS R12.

Technology Innovation

- The biggest achievement for Array in 2012 was the introduction of our AG Series of secure access gateways. Leveraging our SpeedCore™ architecture, we were able to replace our previous generation SPX Series universal access controllers with a new next-generation product capable of supporting over twice the performance and scalability as compared to our previous generation secure access platform. With the introduction of the AG Series, both Array's load balancing and application delivery product line and Array's secure access product line run on Array's next-generation 64-bit SpeedCore architecture to provide customers with unmatched price performance.
- In addition, 2012 saw Array introduce virtual editions of both its APV Series application delivery controllers and AG Series secure access gateways. Named vAPV and vxAG, these new virtual appliances allow Array technology to run seamlessly in cloud and virtualized environments. Whether deployed by infrastructure-as-a-service (IaaS) cloud providers, or by enterprises, or utilized in a hybrid cloud environment, the new vAPV and vxAG products position Array strongly to take advantage of developing opportunities for load balancing and application delivery in the cloud. What's more, the virtual editions of Array products are making it easier and less time and cost intensive to try out Array technology. As a result, we are seeing an increase in the number of prospects expressing interest in Array solutions.

Corporate Developments

In 2012, Array's R&D expense grew by 29%, to enable continued innovation for cutting edge technology for future growth and a worldwide sales and marketing strategy.

Despite of a tough economic environment, Array continued to strive for gaining market shares in the key markets: As of 2012, Frost & Sullivan ranks Array Networks as having the 3rd largest market share for application delivery controllers and 2nd largest market share for SSL VPNs in China. In India, Array is ranked as having the 2nd largest market share for application delivery controllers. In Japan and in APAC as a whole, Array is ranked as having the 3rd largest marketing share for SSL VPNs.

Honors and Awards

Array Networks listed as an “Innovator” in Info-Tech Research Group’s 2012 Application Delivery Controller **Vendor Landscape Report**. In December 2012, Array’s APV Series application delivery controllers successfully passed the world's largest IPv6 transition technology test. Reflecting Array’s continued momentum in emerging markets, the company received the 2012 Frost & Sullivan India IT & Telecom Excellence Award for 'Application Delivery Controller Vendor of the Year'.

Outlook

As we enter 2013, there exist significant market drivers for each of Array’s core product lines. The explosion in mobile computing and remote working is creating increased demand for scalable secure access platforms. In the 2nd quarter of 2013, Array is poised to announce a new product focused exclusively on solving challenges in BYOD and enterprise mobility. The new product will expand beyond mobilizing desktops and desktop applications towards also securely mobilizing Web and HTML5 apps, email and native applications.

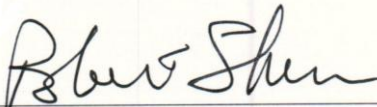
Demand for application delivery controllers remains strong, driven by an explosion in mobile data and the need for businesses to transition to next-generation networking standards including IPv6 and 2048-bit SSL encryption. These business drivers require greater performance at more affordable price points and in many cases require a complete upgrade of application delivery infrastructure, creating a large opportunities for Array for the foreseeable future. Array has already introduced APV release 8.4 in Q1 of 2013, greatly enhancing both the performance and the feature capabilities of its APV Series application delivery controllers. Offering enterprise-class performance and features at a price far below that of brand name ADCs, Array application delivery controllers are better positioned than ever to capture more of the growing ADC market.

What’s more, 2013 will see the introduction of many more ADC products and feature sets intended to make Array application delivery controllers increasingly attractive in the marketplace. For 2013, Array has a stated focus in three key areas: 1) Application Delivery Controllers (ADCs) – providing the best combination of price, performance and features; 2) Infrastructure-as-a-service (IaaS) cloud providers – giving cloud providers the platform options, management integration and flexible pricing models needed to offer load balancing and secure access services in a manner that aligns their infrastructure costs with customer demand; 3) Mobility –to introduce a new product for mobility that eliminates the security risks and the cost and complexity commonly associated with enterprise mobility deployments.

On the business side, Array will continue to focus on emerging markets such as China and India, to increase our brand value, and to win a much bigger market share with our solutions by offering superior value. We continue to invest heavily into marketing, channel development as well as business development for North America. Array’s channel program “Array Total Value” gained traction in 2012 with the acquisition of new strategic partners across multiple markets; we anticipate growing these new relationships in 2013 while adding new strategic partners. Our goal remains to invest wisely to enhance our technologies and capabilities. Array’s strengths in technology leadership, operational efficiency, and customer partnerships will continue to lead us to become the most advanced,

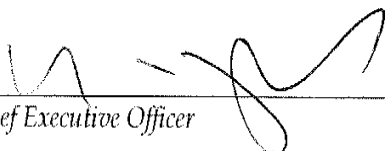
innovative, and profitable provider of application delivery networking products and services. We believe that organizations will look to Array for application delivery solutions and leverage the values we provide.

Robert Shen



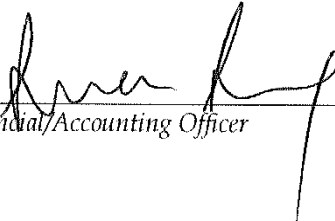
Chairman

Michael Zhao



Chief Executive Officer

Sameena Ahmed



Chief Financial/Accounting Officer

安瑞科技股份有限公司 營業報告書

在 2012 年安瑞科技面臨許多嚴酷的挑戰：全球景氣下滑，導致企業買氣遞延。更有甚者，由於 SSL VPN 市場疲弱，以及新 AG 系列銷售不順，亦對營收產生負面影響。因此，全年營收為 US\$31.38M，較 2011 年下跌 11%；虧損為 US\$4.96M，其主要原因為：營收下降、開始採用嚴格的應收備抵政策而提列 US\$2.49M 之備抵壞帳，以及新增 7%營業費用（不考慮迴轉員工認股權之酬勞成本）。然而，安瑞的競爭優勢依然存在：FY12 的毛利維持在 78%，同時期末現金及備供出售之流動金融資產仍維持在 24 百萬美元。公司於 2012 年 12 月支付 US\$989K 之現金股利，並於當年度買回 US\$1.38M 庫藏股；營業活動創造了 US\$3.26M 之淨現金流量。我們將善加利用歷年所累積的豐厚成果，在新的年度中持續加強，並擴大競爭優勢。

安瑞科技為應用交付網通產品及解決方案之領導品牌。本公司主力產品，負載均衡及應用交付解決方案可保障企業應用和雲端服務具備可擴充性，可用性，及高效能優化等特性；而 SSL VPN 安全連結開道解決方案則提供企業用戶得以隨時隨地連結應用和服務。

對本公司而言，來自客戶對雲端和行動運算之需求的營收貢獻有逐漸上升的趨勢。企業用戶為了提升應用交付效能持續購入負載均衡，並視其為雲端服務一環。身為雲端服務商的應用交付產品供應商，這個趨勢有助於安瑞科技提升營收。

有關行動運算方面，安瑞科技的安全連結開道 AG 系列以及 Desktop Direct 遠端桌面連結在 2012 年遭遇橫流，營收下滑，貢獻度僅剩 11%。AG 營收疲軟部分原因來自 SSL VPN 市場衰退了 15%，以及安瑞的新世代 AG 系列延緩上市而導致遞延效應。

應用交付控制器 APV 系列仍是本公司的主力產品，2012 年營收貢獻度達 51%，主要動能來自於：ADC 市場持續增長，企業升級至 IPv6，轉換至 2048-bit SSL 加密，企業主要應用，如微軟和 SAP 等之優化，以及行動裝置導致流量大幅增加的管理問題等。

另外，安瑞科技的 PKI 產品佔 2012 年營收 15%，服務支援則佔 23%。

財務報告

本公司 2012 年全年營收為 US\$31.38M，較 2011 年下滑 11%，淨損為 US\$4.96M。

另有幾項數據證明公司的努力：

- 平均毛利為 78%
- 營業活動產生之淨現金為 US\$3.26M
- 遞延營收為 US\$5.82M，成長 13%
- 全球子/分公司導入 Oracle EBS R12

技術創新

- 2012年安瑞科技最大的成果是推出安全連結閘道AG系列，充分運用本公司自行開發的SpeedCore™架構，新款AG系列取代了前一代的SPX全面連結控制器，以全新世代的產品提供兩倍以上的效能和可擴充性。隨著AG系列的上市，本公司的兩款主力產品，負載均衡及應用交付和安全連結兩系列產品均以64-bit SpeedCore™架構為主，將為客戶帶來無以倫比的性價比。
- 除此以外，2012年本公司也為主力產品增加虛擬版本，稱之為vAPV (應用交付控制器APV系列)，及vxAG (安全連結閘道AG系列)。虛擬版本可使安瑞的技術得以流暢的在雲端和虛擬環境中發揮效能；無論是在雲端服務商或企業的Infrastructure as-a-Service (IaaS)，亦或是在混合的雲端環境中，新vAPV和vxAG有助於本公司在雲端趨勢下拓展負載均衡及應用交付在雲端中的廣大商機。同時，虛擬版本也使客戶能以省時省力，並節省費用的方式嘗試本公司獨特的技術，也因此為本公司增加不少潛力客戶。

企業發展

在2012年，安瑞科技的研發費用增加29%，以確保公司具備最新科技，並得以持續創新，帶來成長。

在艱困的經濟環境下，安瑞科技仍努力不懈在主要市場增加市佔率：在2012年，Frost & Sullivan 的市場調查顯示，安瑞科技的ADC應用交付產品在中國大陸市場已成長至第三名，SSL VPN則仍排名第二。在印度，安瑞的ADC已是第二大品牌。在日本及亞太地區，SSL VPN則為第三大。

獲獎實績

安瑞科技在2012 Info-Tech 研究團隊出版之”應用交付控制器廠商概況”中被列為”創新者”。

安瑞科技的應用交付控制器APV系列成功的通過全球最大規模的IPv6轉換測試。

隨著安瑞科技在新興市場的市場排名逐漸提升，在2012年本公司的印度團隊榮獲當年度Frost & Sullivan 印度IT及電信優異獎，被評為”年度最佳應用交付控制器廠牌”。

前景概況

在新的年度，本公司各產品線均呈現新的成長動能。行動運算及遠距工作的爆炸性成長導致大容量之安全連結平台的需求也持續增加。2013年第二季，本公司預定將公佈一項針對BYOD以及企業行動化的新產品。此項新產品不僅將桌上電腦及其應用行動化，更加強行動Web，HTML5 應用，email 和公司自行開發應用的安全性。

應用交付控制器的強勁需求主要來自行動數據的大幅成長，以及企業升級至包括IPv6和2048-bit SSL 加密的新世代網通標準。這些新的需求必需在有限預算中提供更強大的效能，而且整體應用交付架構升級的需求不斷增加，對於安瑞科技的未來發展增添不少動能。

在2013年第一季本公司已發佈APV最新的8.4版本，此版本可有效的增加應用交付APV系列的效能及功能；以遠低於領導品牌的價格，提供企業級的效能及功能，安瑞出產的應用交付控

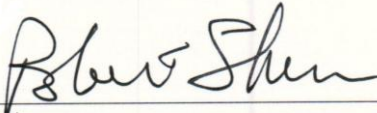
制器可望在持續成長的ADC市場上搶得商機。除此以外，在2013年本公司將繼續推出更完整的功能，將可更為強化安瑞產品的競爭性。

在2013年，本公司將專注於三大區塊：1)應用交付控制器(ADC)－提供最優異的性價比；2)Infrastructure-as-a-Service (IaaS)雲端服務商－提供此類業者多樣化的平台，便利的集中管理，和彈性的定價策略，協助業者在提供負載均衡及安全連結服務時，得以控管資本支出並達到終端客戶的要求；3)行動化－本公司將推出針對行動化趨勢的新產品，將可望解決在企業行動化時為人垢病的安全及成本相關難題。

在經營管理方面，安瑞科技將持續聚焦在中國大陸和印度等新興市場，以強化品牌形象，並以優異的價值爭取更大的市佔率；對於北美市場，我們將繼續大量投入行銷，通路拓展，以及發展企業策略聯盟。2012年安瑞的通路計畫”Array Total Value”逐漸獲得肯定，也因此不同領域增加了策略夥伴；在2013年度本公司將強化與這些策略夥伴的合作，同時持續拓展通路。

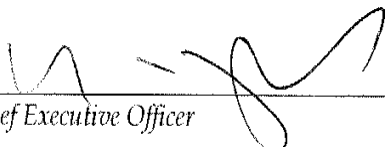
我們的目標是在加強技術和能力方面持續並謹慎的投資，而安瑞科技的技術領導地位，營運效能，和客戶關係將繼續幫助本公司朝向更尖端的技術，更有創造力，並有良好獲利能力的方向前進。我們相信，客戶將認可本公司對應用交付解決方案所能提供的優良價值。

Robert Shen



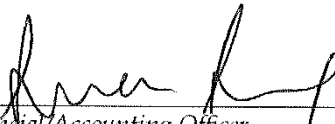
Chairman

Michael Zhao



Chief Executive Officer

Sameena Ahmed



Chief Financial/Accounting Officer

【附件二】 ATTACHMENT 2

會計師查核報告

Array Inc. 公鑒：

Array Inc.及其子公司民國一〇一年及一〇〇年十二月三十一日之合併資產負債表，暨民國一〇一年及一〇〇年一月一日至十二月三十一日之合併損益表、合併股東權益變動表及合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

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

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及中華民國一般公認會計原則編製，足以允當表達 Array Inc.及其子公司民國一〇一年及一〇〇年十二月三十一日之財務狀況，暨民國一〇一年及一〇〇年一月一日至十二月三十一日之合併經營成果與現金流量。

勤業眾信會計師事務所
會計師 郭 俐 雯

郭俐雯



會計師 范 有 偉

范有偉



財政部證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

財政部證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中 華 民 國 一 〇 二 年 三 月 二 十 二 日

Array Inc.及子公司

合併資產負債表

民國一〇一年及一〇〇年十二月三十一日

單位：除每股面額為新台幣元外，
餘係美金仟元／新台幣仟元

代 碼	資 產	一〇一年十二月三十一日			一〇〇年十二月三十一日			代 碼	負 債 及 股 東 權 益	一〇一年十二月三十一日			一〇〇年十二月三十一日		
		美 金	新 台 幣	%	美 金	新 台 幣	%			美 金	新 台 幣	%	美 金	新 台 幣	%
	流動資產							流動負債							
1100	現金 (附註四)	\$ 19,995	\$ 580,661	40	\$ 15,184	\$ 459,708	27	2140	應付帳款 (附註十七)	\$ 1,775	\$ 51,544	4	\$ 1,665	\$ 50,406	3
1320	備供出售金融資產—流動 (附註二及五)	4,444	129,040	9	9,529	288,493	17	2160	應付所得稅 (附註二及十三)	124	3,611	-	-	-	-
1120	應收票據	247	7,178	-	952	28,822	2	2170	應付費用 (附註十)	2,495	72,444	5	2,638	79,861	5
1140	應收帳款—淨額 (附註二、三及六)	12,377	359,435	25	16,443	497,789	29	2216	應付股利 (附註十一)	175	5,094	-	-	-	-
120X	存貨 (附註二及七)	2,532	73,540	5	3,237	97,987	6	2228	其他應付款	1,045	30,356	2	1,197	36,227	2
1298	預付款項及其他流動資產 (附註二及十三)	1,034	29,997	2	1,512	45,796	2	2263	遞延收益 (附註二)	5,818	168,961	12	5,152	155,967	9
11XX	流動資產合計	40,629	1,179,851	81	46,857	1,418,595	83	2280	其 他	202	5,859	-	183	5,582	-
	固定資產 (附註二及八)							21XX	流動負債合計	11,634	337,869	23	10,835	328,043	19
	成 本							28XX	其他負債	50	1,449	-	75	2,257	-
1531	機器設備	3,117	90,520	6	3,083	93,318	6	2XXX	負債合計	11,684	339,318	23	10,910	330,300	19
1561	辦公設備	1,023	29,688	2	2,246	67,972	4		股東權益 (附註二、十一及十二)						
1631	租賃改良	428	12,441	1	630	19,038	1	3110	股 本						
1681	什項設備	1,185	34,429	3	1,268	38,463	2		普通股股本，每股面額新台幣10元，額定—105,000仟股；發行：一〇一年—70,825仟股；一〇〇年—69,510仟股	21,643	708,247	48	21,196	695,095	41
15X1	成本合計	5,753	167,078	12	7,227	218,791	13	3210	資本公積	12,302	357,258	25	12,434	376,429	22
15X9	減：累計折舊	3,949	114,695	8	5,132	155,382	9	3220	普通股發行溢價	9	275	-	-	-	-
15XX	固定資產淨額	1,804	52,383	4	2,095	63,409	4	3271	庫藏股交易	207	6,023	-	313	9,482	1
	無形資產 (附註二)							3280	認 股 權	11	311	-	11	324	-
1750	電腦軟體成本	791	22,964	1	410	12,420	1	33XX	已失效認股證	3,818	110,843	8	9,910	300,003	18
1760	商 譽 (附註九)	5,594	162,457	11	5,594	169,366	10	3420	保留盈餘	2,025	(20,923)	(1)	2,022	7,859	-
1710	商 標 權 (附註九)	952	27,659	2	952	28,835	1	3450	累積換算調整數	(1)	(38)	-	(467)	(14,125)	(1)
17XX	無形資產合計	7,337	213,080	14	6,956	210,621	12	3480	金融商品未實現損失	(1,356)	(39,386)	(3)	-	-	-
	其他資產							3XXX	庫 藏 股	38,658	1,122,610	77	45,419	1,375,067	81
1820	存出保證金	540	15,685	1	388	11,747	1		股東權益合計	50,342	1,461,928	100	56,329	1,705,367	100
1860	遞延所得稅資產—非流動 (附註二及十三)	-	-	-	1	26	-		負債及股東權益合計	50,342	1,461,928	100	56,329	1,705,367	100
1887	受限制資產 (附註十八)	32	929	-	32	969	-								
18XX	其他資產合計	572	16,614	1	421	12,742	1								
1XXX	資 產 總 計	\$ 50,342	\$ 1,461,928	100	\$ 56,329	\$ 1,705,367	100								

註：上列財務報表之所有資產、負債及權益科目金額除每股面額新台幣十元之股本以歷史匯率換算外，係分別以一〇一年及一〇〇年十二月三十一日之美金兌新台幣匯率 (US\$1 : NT\$29.040 ; US\$1 : NT\$30.275) 簡易換算。

後附之附註係本合併財務報表之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Sameena Ahmed

Array Inc.及子公司

合併損益表

民國一〇一年及一〇〇年一月一日至十二月三十一日

單位：除合併每股盈餘為美金／新台幣元
外，餘係美金仟元／新台幣仟元

代 碼	一 〇 一 年			一 〇 〇 年				
	美 金	新 台 幣	%	美 金	新 台 幣	%		
4110	\$ 31,514	\$ 915,160	100	\$ 36,441	\$ 1,103,250	103		
4170	<u>132</u>	<u>3,842</u>	-	<u>1,156</u>	<u>34,992</u>	<u>3</u>		
4100	31,382	911,318	100	35,285	1,068,258	100		
5000	<u>6,798</u>	<u>197,422</u>	<u>22</u>	<u>6,930</u>	<u>209,798</u>	<u>20</u>		
5910	<u>24,584</u>	<u>713,896</u>	<u>78</u>	<u>28,355</u>	<u>858,460</u>	<u>80</u>		
	營業費用(附註二、十二及十四)							
6100	15,230	442,286	49	15,802	478,399	45		
6200	6,027	175,014	19	3,249	98,369	9		
6300	<u>9,256</u>	<u>268,809</u>	<u>29</u>	<u>7,178</u>	<u>217,325</u>	<u>20</u>		
6000	<u>30,513</u>	<u>886,109</u>	<u>97</u>	<u>26,229</u>	<u>794,093</u>	<u>74</u>		
6900	(<u>5,929</u>)	(<u>172,213</u>)	(<u>19</u>)	<u>2,126</u>	<u>64,367</u>	<u>6</u>		
	營業外收入及利益							
7110	157	4,568	-	541	16,374	2		
7480	<u>1,443</u>	<u>41,910</u>	<u>5</u>	<u>1,230</u>	<u>37,255</u>	<u>3</u>		
7100	<u>1,600</u>	<u>46,478</u>	<u>5</u>	<u>1,771</u>	<u>53,629</u>	<u>5</u>		
	營業外費用及損失							
7510	358	10,408	1	51	1,537	-		
7560	42	1,234	-	134	4,065	1		
7880	<u>74</u>	<u>2,122</u>	-	<u>8</u>	<u>250</u>	-		
7500	<u>474</u>	<u>13,764</u>	<u>1</u>	<u>193</u>	<u>5,852</u>	<u>1</u>		
7900	(<u>4,803</u>)	(<u>139,499</u>)	(<u>15</u>)	3,704	112,144	10		
8110	<u>159</u>	<u>4,607</u>	<u>1</u>	<u>177</u>	<u>5,363</u>	-		
9600	(<u>4,962</u>)	(<u>144,106</u>)	(<u>16</u>)	<u>3,527</u>	<u>106,781</u>	<u>10</u>		
	稅前(損失)利益							
	所得稅費用(附註二及十三)							
	合併總純(損)益							
	基本每股(虧損)盈餘(附註十五)							
9750	<u>(\$ 0.07)</u>	<u>(\$ 0.07)</u>	<u>(\$ 2.05)</u>	<u>(\$ 2.11)</u>	<u>\$ 0.05</u>	<u>\$ 0.05</u>	<u>\$ 1.62</u>	<u>\$ 1.54</u>
9850	<u>(\$ 0.07)</u>	<u>(\$ 0.07)</u>	<u>(\$ 2.05)</u>	<u>(\$ 2.11)</u>	<u>\$ 0.05</u>	<u>\$ 0.05</u>	<u>\$ 1.45</u>	<u>\$ 1.38</u>

註：上列財務報表之所有損益科目金額，係分別以一〇一年及一〇〇年十二月三十一日之美金兌新台幣匯率
(US\$1: NT\$29.040; US\$1: NT\$30.275) 簡易換算。

後附之附註係本合併財務報表之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Sameena Ahmed

Array Inc.及子公司

合併股東權益變動表

民國一〇一年及一〇〇年一月一日至十二月三十一日

單位：除每股股利為新台幣
元外，餘係美金仟元

	資 本 公 積					保 留 盈 餘	累 積 換 算 調 整 數	金 融 商 品		庫 藏 股 票	股 東 權 益 合 計
	普 通 股 股 本	普 通 股 發 行 溢 價	庫 藏 股 票 交 易	認 股 權	已 失 效 認 股 證			未 實 現 (損) 益			
一〇〇年一月一日餘額	\$ 20,596	\$ 12,653	\$ -	\$ 1,170	\$ 11	\$ 6,383	\$ 1,266	\$ -	\$ -	\$ -	\$ 42,079
行使認股權發行新股	600	(219)	-	(123)	-	-	-	-	-	-	258
一〇〇年度迴轉認股權酬勞成本	-	-	-	(734)	-	-	-	-	-	-	(734)
一〇〇年度合併總純益	-	-	-	-	-	3,527	-	-	-	-	3,527
金融商品未實現(損)益之變動	-	-	-	-	-	-	-	(467)	-	-	(467)
累積換算調整數	-	-	-	-	-	-	756	-	-	-	756
一〇〇年十二月三十一日餘額	21,196	12,434	-	313	11	9,910	2,022	(467)	-	-	45,419
一〇〇年度盈餘分配 現金股利—每股新台幣 0.5 元	-	-	-	-	-	(1,130)	-	-	-	-	(1,130)
行使認股權發行新股	447	(132)	-	(59)	-	-	-	-	-	-	256
庫藏股買回—2,000 仟股	-	-	-	-	-	-	-	-	(1,381)	(1,381)	
庫藏股轉讓員工—36 仟股	-	-	9	(9)	-	-	-	-	25	25	
一〇一年度迴轉認股權酬勞成本	-	-	-	(38)	-	-	-	-	-	-	(38)
一〇一年度合併總純損	-	-	-	-	-	(4,962)	-	-	-	-	(4,962)
金融商品未實現(損)益之變動	-	-	-	-	-	-	-	466	-	-	466
累積換算調整數	-	-	-	-	-	-	3	-	-	-	3
一〇一年十二月三十一日餘額	\$ 21,643	\$ 12,302	\$ 9	\$ 207	\$ 11	\$ 3,818	\$ 2,025	(\$ 1)	(\$ 1,356)	(\$ -)	\$ 38,658

後附之附註係本合併財務報表之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Sameena Ahmed

Array Inc.及子公司

合併股東權益變動表

民國一〇一年及一〇〇年一月一日至十二月三十一日

單位：除每股股利為新台幣元
外，餘係新台幣仟元

	資 本 公 積					保 留 盈 餘	累 積 換 算 調 整 數	金 融 商 品 未 實 現 (損) 益	庫 藏 股 票	股 東 權 益 合 計
	普 通 股 股 本	普 通 股 發 行 溢 價	庫 藏 股 票 交 易	認 股 權	已 失 效 認 股 證					
一〇〇年一月一日餘額	\$ 677,451	\$ 368,597	\$ -	\$ 34,083	\$ 312	\$ 185,915	(\$ 40,565)	\$ -	\$ -	\$ 1,225,793
行使認股權發行新股	17,644	(6,656)	-	(3,720)	-	-	530	-	-	7,798
一〇〇年度迴轉認股權酬勞成本	-	-	-	(22,221)	-	-	-	-	-	(22,221)
一〇〇年度合併總純益	-	-	-	-	-	106,781	-	-	-	106,781
金融商品未實現(損)益之變動	-	-	-	-	-	-	-	(14,125)	-	(14,125)
累積換算調整數	-	-	-	-	-	-	22,860	-	-	22,860
匯率影響數	-	14,488	-	1,340	12	7,307	25,034	-	-	48,181
一〇〇年十二月三十一日餘額	695,095	376,429	-	9,482	324	300,003	7,859	(14,125)	-	1,375,067
一〇〇年度盈餘分配										
現金股利—每股新台幣 0.5 元	-	-	-	-	-	(32,817)	-	-	-	(32,817)
行使認股權發行新股	13,152	(3,816)	-	(1,710)	-	-	(174)	-	-	7,452
庫藏股買回—2,000 仟股	-	-	-	-	-	-	-	-	(40,108)	(40,108)
庫藏股轉讓員工—36 仟股	-	-	275	(275)	-	-	-	-	722	722
一〇一年度迴轉認股權酬勞成本	-	-	-	(1,086)	-	-	-	-	-	(1,086)
一〇一年度合併總純損	-	-	-	-	-	(144,106)	-	-	-	(144,106)
金融商品未實現(損)益之變動	-	-	-	-	-	-	-	13,511	-	13,511
累積換算調整數	-	-	-	-	-	-	(26,110)	-	-	(26,110)
匯率影響數	-	(15,355)	-	(388)	(13)	(12,237)	(2,498)	576	-	(29,915)
一〇一年十二月三十一日餘額	\$ 708,247	\$ 357,258	\$ 275	\$ 6,023	\$ 311	\$ 110,843	(\$ 20,923)	(\$ 38)	(\$ 39,386)	\$ 1,122,610

註：上列財務報表之所有權益科目金額除每股面額新台幣十元之股本以歷史匯率換算外，係分別以一〇一年及一〇〇年十二月三十一日之美金兌新台幣匯率 (US\$1：NT\$29.040；US\$1：NT\$30.275) 簡易換算。

後附之附註係本合併財務報表之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Sameena Ahmed

Array Inc.及子公司

合併現金流量表

民國一〇一年及一〇〇年一月一日至十二月三十一日

單位：美金仟元／新台幣仟元

	一〇一年度		一〇〇年度	
	美 金	新 台 幣	美 金	新 台 幣
營業活動之現金流量				
合併總純(損)益	(\$ 4,962)	(\$ 144,106)	\$ 3,527	\$ 106,781
調整項目：				
呆帳	2,487	72,218	690	20,881
折舊及攤銷	1,317	38,232	1,435	43,458
公司債投資溢價攤銷	612	17,762	-	-
存貨跌價損失	451	13,107	146	4,426
迴轉認股權酬勞成本	(38)	(1,086)	(734)	(22,221)
處分固定資產損失	17	495	8	248
處分投資損失	1	30	-	-
遞延所得稅	-	(7)	(49)	(1,480)
營業資產及負債之淨變動				
應收票據及帳款	2,279	66,195	(5,055)	(153,049)
存貨	20	583	(1,533)	(46,424)
其他流動資產	481	13,964	(615)	(24,770)
應付帳款	110	3,195	(508)	(15,384)
應付費用	(143)	(4,159)	994	30,093
應付所得稅	124	3,611	(51)	(1,529)
其他流動負債	(134)	(3,897)	324	9,868
遞延收益	666	19,356	937	28,371
其他負債	(25)	(716)	40	1,212
營業活動之淨現金流入(出)	<u>3,263</u>	<u>94,777</u>	<u>(444)</u>	<u>(19,519)</u>
投資活動之現金流量				
處分備供出售金融資產價款	5,188	150,663	-	-
購置固定資產	(681)	(19,777)	(1,236)	(37,434)
無形資產增加	(508)	(14,759)	(436)	(13,189)
備供出售金融資產增加	(250)	(7,260)	(10,000)	(302,750)
其他資產增加	(152)	(4,417)	(266)	(1,982)
處分固定資產價款	-	-	6	179
投資活動之淨現金流入(出)	<u>3,597</u>	<u>104,450</u>	<u>(11,932)</u>	<u>(355,176)</u>

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	一〇一一年度		一〇〇年年度	
	美	金新台幣	美	金新台幣
融資活動之現金流量				
庫藏股買回成本	(\$ 1,381)	(\$ 40,108)	\$ -	\$ -
支付現金股利	(989)	(28,719)	-	-
行使認股權	256	7,452	258	7,798
庫藏股轉讓員工	25	722	-	-
融資活動之淨現金流(出)				
入	(2,089)	(60,653)	258	7,798
匯率影響數	40	(17,621)	798	54,538
本年度現金淨增加(減少)數	4,811	120,953	(11,320)	(312,359)
年初現金餘額	15,184	459,708	26,504	772,067
年底現金餘額	<u>\$ 19,995</u>	<u>\$ 580,661</u>	<u>\$ 15,184</u>	<u>\$ 459,708</u>
現金流量資訊之補充揭露				
支付利息	<u>\$ 23</u>	<u>\$ 677</u>	<u>\$ 51</u>	<u>\$ 1,537</u>
支付所得稅	<u>\$ 23</u>	<u>\$ 677</u>	<u>\$ 64</u>	<u>\$ 1,927</u>

註：上列財務報表之所有科目金額，係分別以一〇一年及一〇〇年十二月三十一日之美金對新台幣匯率（US\$1：NT\$29.040；US\$1：NT\$30.275）簡易換算。

後附之附註係本合併財務報表之一部分。

董事長：Robert Shen

經理人：Yao Zhao

會計主管：Sameena Ahmed

【附件三】 ATTACHMENT 3**Audit Committee's Report****審計委員會查核報告書**

The Board of Directors has prepared the Company's 2012 Financial Statements. The CPA firm of Deloitte & Touche was retained to audit Array's Financial Statements and has issued an audit report relating to Financial Statements. The Financial Statements have been reviewed and determined to be correct and accurate by the Audit Committee members of Array Inc. According to Article 14-4 of the Securities and Exchange Act and Article 106 and 107 of the Company's Memorandum of Association, we hereby submit this report.

董事會造具本公司民國一〇一〇年度財務報表，其中財務報表業經委託勤業眾信聯合會計師事務所查核完竣，並出具查核報告。上述財務報表經本審計委員會查核，認為尚無不合，爰依證券交易法第14-4條及本公司章程第106條及107條之規定報告如上，敬請 鑒核。

Array Inc

安瑞科技股份有限公司

Chairman of the Audit Committee: Grace Tsai

審計委員會召集人： 蔡美雀



Date: March 22, 2013

日期: 2013年3月22日

【附件四】 ATTACHMENT 4

董事會議事規則修訂前後條文對照表

**Comparison Table for the amendments of Rules and Procedures of Board of Directors Meeting
Current and Proposed Revision**

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>Article 4 (Designated Secretariat, Meeting Notices, and Meeting Materials) The subject matters of Board Meetings shall be decided by the Board of Directors or authorized Board secretariat. The Board secretariat shall conduct the drafting of meeting agendas and minutes, and handle other administrative matters related to Board Meetings, and reports to the Board of Directors. The Company's Board secretariat shall be appointed by the Board of Directors.</p> <p>Board Meetings shall be convened upon written notices and such notices should be sent by way of electronic transmission sent to all Directors seven days prior to the date of the meeting, specifying the date and place of the meeting and attaching the meeting agenda and related materials. However, Board Meetings may be convened at any time without such prescribed notices in case of urgent circumstances. Any Director attending the meeting in person shall be deemed to have received such meeting notice.</p> <p>If the Directors consider meeting materials to be insufficient, they may request the Board secretariat to provide supplemental materials in advance. If the Directors consider meeting materials to be insufficient during the meeting, the meeting may be postponed upon a resolution of the Board of Directors.</p> <p>Except for any urgent circumstances or legitimate reasons, the material matters listed below should be included in the meeting agenda in advance and may not be presented as special motions:</p> <ol style="list-style-type: none"> 1. The Company's business plans; 2. Annual and semi-annual financial statements; 3. Adoption or amendment of an internal control system; 4. Adoption or amendment of procedures for acquisition or disposal of assets, financial derivative transactions, lending funds to other parties, or providing endorsement or guarantees for other parties; 5. Matters referred to the preceding procedures for transactions of assets or financial derivatives; monetary loans, endorsements or guarantees; which are required to be submitted for discussion by the board of directors, 	<p>Article 4 (Designated Secretariat, Meeting Notices, and Meeting Materials) The subject matters of Board Meetings shall be decided by the Board of Directors or authorized Board secretariat. The Board secretariat shall conduct the drafting of meeting agendas and minutes, and handle other administrative matters related to Board Meetings, and reports to the Board of Directors. The Company's Board secretariat shall be appointed by the Board of Directors.</p> <p>Board Meetings shall be convened upon written notices and such notices should be sent by way of electronic transmission sent to all Directors seven days prior to the date of the meeting, specifying the date and place of the meeting and attaching the meeting agenda and related materials. However, Board Meetings may be convened at any time without such prescribed notices in case of urgent circumstances. Any Director attending the meeting in person shall be deemed to have received such meeting notice.</p> <p>If the Directors consider meeting materials to be insufficient, they may request the Board secretariat to provide supplemental materials in advance. If the Directors consider meeting materials to be insufficient during the meeting, the meeting may be postponed upon a resolution of the Board of Directors.</p> <p>Except for any urgent circumstances or legitimate reasons, the material matters listed below should be included in the meeting agenda in advance and may not be presented as special motions:</p> <ol style="list-style-type: none"> 1. The Company's business plans; 2. Annual and semi-annual financial statements; 3. Adoption or amendment of an internal control system; 4. Adoption or amendment of procedures for acquisition or disposal of assets, financial derivative transactions, lending funds to other parties, or providing endorsement or guarantees for other parties; 5. Matters referred to the preceding procedures for transactions of assets or financial derivatives; monetary loans, endorsements or guarantees; which are required to be submitted for discussion by the board of directors,

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<p>6. Offering, issuance, or private placement of any equity-type securities; 7. Appointment or discharge of CFO, Controller, or head of internal auditor; 8. A matter bearing on the personal interest of a director or supervisor; 9. The hiring or dismissal of an attesting CPA, or the compensation given thereto; and</p> <p>10. Any other matters that shall be resolved by the Shareholders' Meeting or Board Meeting as required by relevant laws and regulations or the Company's Articles of Association, or that are deemed to be material by the regulatory authorities.</p> <p>第4條（指定議事單位、會議通知及資料） 董事會議事內容由董事會或其授權之董事會秘書單位決定，會議議程之擬訂、開會時之記錄及其他會議相關事項，由董事會秘書單位辦理，並向董事會負責。本公司董事會秘書單位由董事會指定。</p> <p>董事會召集時應以書面或電子傳送函件，載明會議日期及地點，並檢附會議議程及相關資料，於七日前通知各董事出席；但遇有緊急情事時，得隨時召集之，無須前述通知。若董事親自出席會議，視為已接到通知。</p>	<p>6. Offering, issuance, or private placement of any equity-type securities; 7. Appointment or discharge of CFO, Controller, or head of internal auditor; 8. A matter bearing on the personal interest of a director or supervisor; 9. The hiring or dismissal of an attesting CPA, or the compensation given thereto; and</p> <p><u>10. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition; and</u></p> <p>1011. Any other matters that shall be resolved by the Shareholders' Meeting or Board Meeting as required by relevant laws and regulations or the Company's Articles of Association, or that are deemed to be material by the regulatory authorities.</p> <p><u>The term "related party" in subparagraph 10 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.</u></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><u>In the case of a subsidiary whose stock has no par value or a par value other than NTD10, the "5 percent of paid-in capital" in paragraph 2 above shall be calculated instead as 2.5 percent of shareholder equity.</u></p> <p>第4條（指定議事單位、會議通知及資料） 董事會議事內容由董事會或其授權之董事會秘書單位決定，會議議程之擬訂、開會時之記錄及其他會議相關事項，由董事會秘書單位辦理，並向董事會負責。本公司董事會秘書單位由董事會指定。</p> <p>董事會召集時應以書面或電子傳送函件，載明會議日期及地點，並檢附會議議程及相關資料，於七日前通知各董事出席；但遇有緊急情事時，得隨時召集之，無須前述通知。若董事親自出席會議，視為已接到通知。</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>董事如認為會議資料不充足，得事先向董事會秘書單位請求補足。議事中董事如認為會議資料不充足，得經董事會決議後延期審議之。</p> <p>下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：</p> <ol style="list-style-type: none"> 一、公司之營運計畫。 二、年度財務報告及半年度財務報告。 三、訂定或修正內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程序。 五、依據前項辦法辦理資產或衍生性商品交易、資金貸與、背書或提供保證而應取得董事會決議之情形。 六、募集、發行或私募具有股權性質之有價證券。 七、財務、會計或內部稽核主管之任免。 八、涉及董事或監察人自身利害關係之事項。 九、簽證會計師之委任、解任或報酬。 <p>十、其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。</p>	<p>董事如認為會議資料不充足，得事先向董事會秘書單位請求補足。議事中董事如認為會議資料不充足，得經董事會決議後延期審議之。</p> <p>下列重要事項除有突發緊急情事或正當理由外，必須事先列入議程，不得以臨時動議提出：</p> <ol style="list-style-type: none"> 一、公司之營運計畫。 二、年度財務報告及半年度財務報告。 三、訂定或修正內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之處理程序。 五、依據前項辦法辦理資產或衍生性商品交易、資金貸與、背書或提供保證而應取得董事會決議之情形。 六、募集、發行或私募具有股權性質之有價證券。 七、財務、會計或內部稽核主管之任免。 八、涉及董事或監察人自身利害關係之事項。 九、簽證會計師之委任、解任或報酬。 十、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 十一、其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。 <p><u>前項第十款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</u></p> <p><u>前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</u></p> <p><u>子公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。</u></p>
<p>Article 8 (Other Attendants) Depending on the subject matters of proposed resolutions, relevant managerial personnel may be invited to present at Board Meetings to assist the Directors in understanding the Company's current conditions so that they can make appropriate resolutions. In addition, CPAs, legal counsels, or other professional personnel may be invited to the meetings to provide</p>	<p>Article 8 (Other Attendants) Depending on the subject matters of proposed resolutions, relevant departments or subsidiaries managerial personnel may be invited to present at Board Meetings to assist the Directors in understanding the Company's current conditions so that they can make appropriate resolutions. In addition, CPAs, legal counsels, or other professional personnel may be invited to</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>professional opinions for the Board of Directors' reference.</p> <p>第8條（列席人員） 董事會議進行中，得視議案內容通知相關部門之經理人列席，以協助董事瞭解公司現況，做出適當決議。另亦得邀請會計師、律師或其他專業人士列席會議，提供專家意見以供董事會參考。</p> <p>Article 11 (The Recusal of Conflict-Interested Directors) If a Director or the judicial person the Director represents has a personal interest in the matter underdiscussion at the meeting, which may impair the interest of the Company, the Director may makestatements or answer inquiries, but the Director shall not join the discussion and voting of such matter. The Director shall recuse himself/herself when the matter is being discussed and resolved;nor shall the Director exercise voting right on behalf of another Director.</p> <p>"All directors present at the meeting" does not include directors prohibited from exercising votingrights in the preceding paragraphs.</p> <p>第11條（董事之利益迴避制度） 董事對於會議事項，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。</p> <p>前項不得行使表決權之董事，不算入已出席董事人數。</p> <p>Article 12 (Meeting Items to be Recorded and Signed) The resolutions of every Board Meeting shall be recorded in the meeting minutes. The meetingminutes shall accurately record the following items: 1. The term (or year), place, and time of the meeting; 2. The name of the chairman; 3. The attendance situation of the Directors, including the names and numbers of those who arepresent, on leave, and absent; 4. The names and titles of the other attendants; 5. The name of the recorder;</p>	<p>attend the meetings and to make explanatory statements to provide professional opinions for the Board of Directors' reference, provided that they shall leave the meeting when deliberation or voting takes place.</p> <p>第8條（列席人員） 董事會議進行中，得視議案內容通知相關部門或子公司之經理人員列席，以協助董事瞭解公司現況，做出適當決議。另亦得邀請會計師、律師或其他專業人士列席會議及說明，提供專家意見以供董事會參考。但討論及表決時應離席。</p> <p>Article 11 (The Recusal of Conflict-Interested Directors) If a Director or the judicial person the Director represents has a personal interest in the matter underdiscussion at the meeting, which may impair the interest of the Company, the Director may makestatements or answer inquiries, the Director shall state the important aspects of the interested party <u>relationship at the respective meeting. When the relationship is likely to prejudice the interests of the company,</u> the Director shall not join the discussion and voting of such matter. The Director shall recuse himself/herself when the matter is being discussed and resolved;nor shall the Director exercise voting right on behalf of another Director.</p> <p>"All directors present at the meeting" does not include directors prohibited from exercising votingrights in the preceding paragraphs.</p> <p>第11條（董事之利益迴避制度） 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如致有害於公司利益之虞時者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。</p> <p>前項不得行使表決權之董事，不算入已出席董事人數。</p> <p>Article 12 (Meeting Items to be Recorded and Signed) The resolutions of every Board Meeting shall be recorded in the meeting minutes. The meetingminutes shall accurately record the following items: 1. The term (or year), place, and time of the meeting; 2. The name of the chairman; 3. The attendance situation of the Directors, including the names and numbers of those who arepresent, on leave, and absent; 4. The names and titles of the other attendants; 5. The name of the recorder;</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>6. Report items;</p> <p>7. Discussion items: the voting method and the result of each proposed resolution; the summary of opinion by the Directors, experts, and other personnel; any dissenting opinion or abstention with a written statement; any written statement provided by the Independent Directors pursuant to Paragraph 2 of Articles 6 of the Rules and Procedures;</p> <p>8. Special motions: the names of the persons proposing the special motions; the voting method and the result of each proposed resolution; the summary of opinion by the Directors, experts, and other personnel; any dissenting opinion or abstention with a written statement; and</p> <p>9. Other items that shall 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> <ol style="list-style-type: none"> 1. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing. 2. If the company has an audit committee, any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee. <p>Meeting minutes shall be signed or chopped by the chairman of the meeting and the recorder, distributed to each Director within twenty days after the meeting, and carefully kept as the Company's important file throughout the life of the Company. The attendance signing booklet of a Board Meeting shall be part of the meeting minutes and be permanently retained throughout the life of the Company. The recording and distribution of meeting minutes may be performed by means of electronic transmission.</p> <p>第12條 (會議記錄及簽署事項)</p>	<p>6. Report items;</p> <p>7. Discussion items: the voting method and the result of each proposed resolution; the summary of opinion by the Directors, experts, and other personnel; <u>the name of any Director that is an interested party as referred to in 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;</u> any dissenting opinion or abstention with a written statement; any written statement provided by the Independent Directors pursuant to Paragraph 2 of Articles 6 of the Rules and Procedures;</p> <p>8. Special motions: the names of the persons proposing the special motions; the voting method and the result of each proposed resolution; the summary of opinion by the Directors, experts, and other personnel; <u>the name of any Director that is an interested party as referred to in 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;</u> any dissenting opinion or abstention with a written statement; and</p> <p>9. Other items that shall 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> <ol style="list-style-type: none"> 1. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing. 2. If the company has an audit committee, any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee. <p>Meeting minutes shall be signed or chopped by the chairman of the meeting and the recorder, distributed to each Director within twenty days after the meeting, and carefully kept as the Company's important file throughout the life of the Company. The attendance signing booklet of a Board Meeting shall be part of the meeting minutes and be permanently retained throughout the life of the Company. The recording and distribution of meeting minutes may be performed by means of electronic transmission.</p> <p>第12條 (會議記錄及簽署事項)</p>

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：</p> <p>一、會議屆次(或年次)及時間地點。</p> <p>二、主席之姓名。</p> <p>三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。</p> <p>四、列席者之姓名及職稱。</p> <p>五、記錄之姓名。</p> <p>六、報告事項。</p> <p>七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有書面聲明、獨立董事依第六條第二段規定出具之書面意見。</p> <p>八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有書面聲明。</p> <p>九、其他應記載事項。</p> <p>董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於本公司相關主管機關指定之資訊申報網站辦理公告申報：</p> <p>一、獨立董事有反對或保留意見且有紀錄或書面聲明。</p> <p>二、如已設置審計委員會，未經審計委員會通過，而經全體董事三分之二以上同意通過。</p> <p>議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，於本公司存續期間永久妥善保存。董事會簽到簿為議事錄之一部分，應於公司存續期間永久保存。議事錄之製作及分發，得以電子方式為之。</p>	<p>董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：</p> <p>一、會議屆次(或年次)及時間地點。</p> <p>二、主席之姓名。</p> <p>三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。</p> <p>四、列席者之姓名及職稱。</p> <p>五、記錄之姓名。</p> <p>六、報告事項。</p> <p>七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、<u>依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形</u>、反對或保留意見且有書面聲明、獨立董事依第六條第二段規定出具之書面意見。</p> <p>八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、<u>依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形</u>、反對或保留意見且有書面聲明。</p> <p>九、其他應記載事項。</p> <p>董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於本公司相關主管機關指定之資訊申報網站辦理公告申報：</p> <p>一、獨立董事有反對或保留意見且有紀錄或書面聲明。</p> <p>二、如已設置審計委員會，未經審計委員會通過，而經全體董事三分之二以上同意通過。</p> <p>議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，於本公司存續期間永久妥善保存。董事會簽到簿為議事錄之一部分，應於公司存續期間永久保存。議事錄之製作及分發，得以電子方式為之。</p>

【附件五】 ATTACHMENT 5

資金貸與他人作業程序修訂前後條文對照表
Comparison Table for the amendments of Procedures for Lending Funds to Other Parties
Current and Proposed Revision

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>Article 3 The accumulated balance of loan lent by the Company and its subsidiaries shall not exceed the net worth of the Company.</p> <p>The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The total amount for lending to a company having business relationship with the Company shall not exceed the total transaction amount between the parties during the period of twelve (12) months prior to the time of lending (For the purpose of this Procedure, the "transaction amount" shall mean the sales or purchasing amount between the parties, whichever is higher). 2. The total amount for lending to a company for funding for a short-term period shall not exceed forty percent (40%) of the net worth of the Company. <p>The total amount available to any one borrower shall be no more than forty percent (40%) of the borrower's net worth, provided that this restriction will not apply to subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries.</p> <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries, the total amount for such lending shall not be subject to the limit of forty percent (40%) of the net worth of the lending subsidiary.</p>	<p>Article 3 The accumulated balance of loan lent by the Company and its subsidiaries shall not exceed the net worth of the Company.</p> <p><u>The maximum aggregate amount of loans for business transactions by the Company and its subsidiaries shall not exceed the net worth of the Company.</u></p> <p><u>The maximum aggregate amount of loans for short-term financing by the Company and its subsidiaries shall not exceed forty percent (40%) of the net worth of the Company.</u></p> <p>The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The total amount for lending to a company having business relationship with the Company shall not exceed the total transaction amount between the parties during the period of twelve (12) months prior to the time of lending (For the purpose of this Procedure, the "transaction amount" shall mean the sales or purchasing amount between the parties, whichever is higher). 2. The total amount for lending to a company for funding for a short-term period shall not exceed forty percent (40%) of the net worth of the Company. <p>The total amount available to any one borrower shall be no more than forty percent (40%) of the borrower's net worth, provided that this restriction will not apply to subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries.</p> <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries, the total amount for such lending shall not be subject to the limit of <u>forty hundred percent (40100%)</u> of the net worth of the lending</p>

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<p>第三條 本公司及子公司資金貸與之累計餘額不得超過本公司淨值。</p> <p>資金貸與個別對象之限額如下：</p> <p>一、與本公司有業務往來之公司，個別貸與之金額不得超過雙方於資金貸與前十二個月期間內之業務往來總金額（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、有短期融通資金必要之公司，個別貸與之金額不得超過本公司淨值百分之四十。</p> <p>本公司及子公司資金貸與個別對象不得超過借款人淨值百分之四十，但資金貸與本公司直接或間接持有表決權股份百分之百之子公司者，不在此限。</p> <p>本公司及子公司直接或間接持有表決權股份百分之百之國外子公司間，因融通資金之必要從事資金貸與時，其金額不受貸與公司淨值百分之四十之限制。</p> <p>Article 10 The company shall announce and report the previous month's loan balances of its head office and subsidiaries by the 10th day of each month.</p> <p>The company whose loans of funds reach one of the following levels shall announce and report such event within two days from its occurrence:</p> <ol style="list-style-type: none"> 1. The aggregate balance of loans to others by the public company and its subsidiaries reaches 20 percent or more of the public company's net worth as stated in its latest financial statement. 2. The balance of loans by the public company and its subsidiaries to a single enterprise reaches 10 percent or more of the public company's net worth as stated in its latest financial statement. 3. The amount of new loans of funds by the public company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the public company's net worth as stated in its latest financial 	<p>subsidiary.</p> <p>第三條 本公司及子公司資金貸與之累計餘額不得超過本公司淨值。</p> <p><u>本公司及子公司因業務往來之資金貸與總額不得超過本公司淨值。</u></p> <p><u>本公司及子公司因短期融通資金之資金貸與總額不得超過本公司淨值百分之四十。</u></p> <p>資金貸與個別對象之限額如下：</p> <p>一、與本公司有業務往來之公司，個別貸與之金額不得超過雙方於資金貸與前十二個月期間內之業務往來總金額（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、有短期融通資金必要之公司，個別貸與之金額不得超過本公司淨值百分之四十。</p> <p>本公司及子公司資金貸與個別對象不得超過借款人淨值百分之四十，但資金貸與本公司直接或間接持有表決權股份百分之百之子公司者，不在此限。</p> <p>本公司及子公司直接或間接持有表決權股份百分之百之國外子公司間，因融通資金之必要從事資金貸與時，其金額不受貸與公司淨值百分之<u>四十</u>之限制。</p> <p>Article 10 The company shall announce and report the previous month's loan balances of its head office and subsidiaries by the 10th day of each month.</p> <p>The company whose loans of funds reach one of the following levels shall announce and report such event within two days from its <u>commencing immediately from the date of</u> occurrence:</p> <ol style="list-style-type: none"> 1. The aggregate balance of loans to others by the public company and its subsidiaries reaches 20 percent or more of the public company's net worth as stated in its latest financial statement. 2. The balance of loans by the public company and its subsidiaries to a single enterprise reaches 10 percent or more of the public company's net worth as stated in its latest financial statement. 3. The amount of new loans of funds by the public company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the public company's net worth as stated in its latest financial

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<p>statement.</p> <p>Should there be any fund-lending which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its subsidiary.</p> <p>第十條 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>本公司資金貸與餘額達下列標準之一者，應於事實發生之日起二日內公告申報：</p> <p>一、本公司及其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、本公司及其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、本公司及其子公司新增資金貸與金額達新台幣一千萬以上且達本公司最近期財務報表淨值百分之二以上。</p> <p>有關資金貸與事項，凡依規定應向主管機關申報或公告者，本公司均應依相關規定辦理之。本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>Article 11 Subject to the Generally Accepted Accounting Principles, the Company shall make sufficient provision based on the condition of its lending profile, adequately disclose information in the financial statements, and provide external auditors with necessary information for conducting due auditing.</p> <p>第十一條 本公司應依一般公認會計原則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>	<p>statement.</p> <p>Should there be any fund-lending which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its subsidiary.</p> <p>第十條 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>本公司資金貸與餘額達下列標準之一者，應於事實發生日之<u>即</u>日起<u>算</u>二日內公告申報：</p> <p>一、本公司及其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、本公司及其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、本公司及其子公司新增資金貸與金額達新台幣一千萬以上且達本公司最近期財務報表淨值百分之二以上。</p> <p>有關資金貸與事項，凡依規定應向主管機關申報或公告者，本公司均應依相關規定辦理之。本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>Article 11 Subject to the Generally Accepted Accounting Principles, <u>The</u> Company shall make sufficient provision based on the condition of its lending profile, adequately disclose information in the financial statements, and provide external auditors with necessary information for conducting due auditing.</p> <p>第十一條 本公司應依一般公認會計原則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。</p>

【附件六】 ATTACHMENT 6

背書保證作業程序修訂前後條文對照表

Comparison Table for the amendments of Procedures for Endorsement & Guarantee
Current and Proposed Revision

Before The Revision 修訂前條文	After The Revision 修訂後條文
<p>Article 5 If, due to changes of circumstances, the party to whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or the subsidiary's net worth below 50% of issued capital, or the amount of endorsement and/or guarantee exceeded the limits due to changes of basis on which the amounts of limits are calculated, a corrective plan shall be provided to the Audit Committee (if any) and Board of Directors and the proposed correction actions should be implemented within the period specified in the plan.</p> <p>第五條 因情事變更，本公司背書保證對象原符合本程序第二條規定而嗣後不符規定，或背書保證對象之子公司淨值低於實收資本額二分之一，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會(如有)及董事會，並依計劃時程完成改善。</p> <p>Article 6 The procedures and authority level for providing endorsement and/or guarantee are defined as follows: Any endorsement and/or guarantee to be provided by the Company shall be evaluated with the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by Taiwan securities regulatory authority, and the Procedures. Finance Department</p>	<p>Article 5 If, due to changes of circumstances, the party to whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or the subsidiary's net worth below 50% of issued capital, or the amount of endorsement and/or guarantee exceeded the limits due to changes of basis on which the amounts of limits are calculated, a corrective plan shall be provided to the Audit Committee (if any) and Board of Directors and the proposed correction actions should be implemented within the period specified in the plan.</p> <p><u>In the case of a subsidiary with shares having no par value or a par value other than NT\$10, for the paid-in capital in the calculation under of the preceding paragraph, the sum of the share capital plus paid-in capital in excess of par shall be substituted.</u></p> <p>第五條 因情事變更，本公司背書保證對象原符合本程序第二條規定而嗣後不符規定，或背書保證對象之子公司淨值低於實收資本額二分之一，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會(如有)及董事會，並依計劃時程完成改善。</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> <p>Article 6 The procedures and authority level for providing endorsement and/or guarantee are defined as follows: Any endorsement and/or guarantee to be provided by the Company shall be evaluated with the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by Taiwan securities regulatory authority, and the Procedures. Finance Department</p>

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<p>shall then evaluate the necessity and rationality of the endorsement / guarantee, the credibility and risk of involved parties, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral. Such evaluation results, along with comments and opinions provided by other related departments, shall be submitted to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to facilitate execution and such endorsement/guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. The limit shall not exceed the amount that set forth in Article 4 of endorsement/guarantee provided by the Company. A resolution of the Board of Directors' meeting should be obtained before the Company provide the endorsement / guarantee set forth in Article 2 to the subsidiaries whose voting shares are over 90% owned, directly or indirectly, unless otherwise the Subsidiaries whose voting shares are 100% owned.</p> <p>The company has established the position of independent director, when it submits its Operational Procedures for endorsements and/or guarantees or when it makes endorsements and/or guarantees for others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.</p> <p>Where an audit committee has been established, material endorsements and/or guarantees shall be approved by the Audit Committee in accordance with relevant regulations and submitted to the Board of Directors for a resolution.</p> <p>The Finance Department shall establish and maintain a reference book for its endorsement / guarantee activities and record in detail the following information for the record: the entity for which the endorsement / guarantee is made, the amount, the date of passage by the board of directors or of authorization by the chairman of the board, the date the endorsement/guarantee is made, and the matters to be carefully evaluated under paragraph 1 of the article.</p> <p>The Accounting Department shall follow the Generally Accepted Accounting Principles to assess and recognize, if any, contingent losses brought about by the endorsement/guarantee, to adequately disclose information in the financial statements, and to provide external auditors with necessary</p>	<p>shall then evaluate the necessity and rationality of the endorsement / guarantee, the credibility and risk of involved parties, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral. Such evaluation results, along with comments and opinions provided by other related departments, shall be submitted to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to facilitate execution and such endorsement/guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. The limit shall not exceed the amount that set forth in Article 4 of endorsement/guarantee provided by the Company. A resolution of the Board of Directors' meeting should be obtained before the Company provide the endorsement / guarantee set forth in Article 2 to the subsidiaries whose voting shares are over 90% owned, directly or indirectly, unless otherwise the Subsidiaries whose voting shares are 100% owned.</p> <p>The company has established the position of independent director, when it submits its Operational Procedures for endorsements and/or guarantees or when it makes endorsements and/or guarantees for others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.</p> <p>Where an audit committee has been established, material endorsements and/or guarantees shall be approved by the Audit Committee in accordance with relevant regulations and submitted to the Board of Directors for a resolution.</p> <p>The Finance Department shall establish and maintain a reference book for its endorsement / guarantee activities and record in detail the following information for the record: the entity for which the endorsement / guarantee is made, the amount, the date of passage by the board of directors or of authorization by the chairman of the board, the date the endorsement/guarantee is made, and the matters to be carefully evaluated under paragraph 1 of the article.</p> <p>The Accounting Department shall follow the Generally Accepted Accounting Principles to assess and recognize, if any, contingent losses brought about by the endorsement/guarantee, to adequately disclose information in the financial statements, and to provide external auditors with necessary</p>

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<p>information for conducting due auditing and issuing auditing report.</p> <p>第六條 本公司對外背書保證時，其審查及處理程序、決策及授權層級如下：</p> <p>本公司為他人背書或提供保證前，應審慎評估是否符合台灣證券主管機關所訂「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，財務單位並應針對背書保證之必要性及合理性、背書保證對象之徵信及風險評估、對本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品及擔保品之評估價值等詳細審查，並會同相關部門之意見，將評估結果提報董事會決議後辦理。但為配合時效需要，在符合本程序第四條規定之對外背書保證額度內，由董事會授權董事長先行決行，事後再報經最近期之董事會追認之；惟本公司依本程序第二條規定對直接及間接持有表決權股份達百分之九十以上之子公司為背書保證前，應提報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。</p> <p>本公司已設置獨立董事者，在訂定背書保證作業程序或為他人背書或提供保證，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>本公司如已設置審計委員會者，重大之背書保證，應依相關規定經審計委員會同意，並提董事會決議。</p> <p>財務部門應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依本條第一項規定應審慎評估之事項，詳予登載備查。</p> <p>會計部門應依一般公認會計原理原則評估並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，以採行必要查核程序，出具允當之查核報告。</p> <p>Article 9 The company shall announce and report the previous month's balance of endorsements / guarantees of itself and its subsidiaries by the 10th day of each month.</p> <p>The company whose balance of endorsements / guarantees reaches one of the following levels shall announce and report such event within two days from its occurrence:</p> <p>1. The aggregate balance of endorsements / guarantees by the public</p>	<p>information for conducting due auditing and issuing auditing report.</p> <p>第六條 本公司對外背書保證時，其審查及處理程序、決策及授權層級如下：</p> <p>本公司為他人背書或提供保證前，應審慎評估是否符合台灣證券主管機關所訂「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，財務單位並應針對背書保證之必要性及合理性、背書保證對象之徵信及風險評估、對本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品及擔保品之評估價值等詳細審查，並會同相關部門之意見，將評估結果提報董事會決議後辦理。但為配合時效需要，在符合本程序第四條規定之對外背書保證額度內，由董事會授權董事長先行決行，事後再報經最近期之董事會追認之；惟本公司依本程序第二條規定對直接及間接持有表決權股份達百分之九十以上之子公司為背書保證前，應提報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。</p> <p>本公司已設置獨立董事者，在訂定背書保證作業程序或為他人背書或提供保證，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>本公司如已設置審計委員會者，重大之背書保證，應依相關規定經審計委員會同意，並提董事會決議。</p> <p>財務部門應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依本條第一項規定應審慎評估之事項，詳予登載備查。</p> <p>會計部門應依一般公認會計原理原則評估並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，以採行必要查核程序，出具允當之查核報告。</p> <p>Article 9 The company shall announce and report the previous month's balance of endorsements / guarantees of itself and its subsidiaries by the 10th day of each month.</p> <p>The company whose balance of endorsements / guarantees reaches one of the following levels shall announce and report such event within two days from its commencing immediately from the date of occurrence:</p> <p>1. The aggregate balance of endorsements / guarantees by the public</p>

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<p>company and its subsidiaries reaches 50% or more of the public company's net worth as stated in its latest financial statement.</p> <p>2. The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches 20% or more of the public company's net worth as stated in its latest financial statement.</p> <p>3. The balance of endorsements / guarantees by the public company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements / guarantees for, long-term investment in, and balance of loans to, such enterprise reaches 30% or more of public company's net worth as stated in its latest financial statement.</p> <p>4. The amount of new endorsements/guarantees made by the public company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the public company's net worth as stated in its latest financial statement.</p> <p>Should there be any endorsement / guarantee which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its subsidiary.</p> <p>第九條 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。 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、本公司及其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以上。</p> <p>二、本公司及其子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>三、本公司及其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、本公司及其子公司新增背書保證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>company and its subsidiaries reaches 50% or more of the public company's net worth as stated in its latest financial statement.</p> <p>2. The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches 20% or more of the public company's net worth as stated in its latest financial statement.</p> <p>3. The balance of endorsements / guarantees by the public company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements / guarantees for, <u>investment of a long-term nature in</u>, long-term investment in, and balance of loans to, such enterprise reaches 30% or more of public company's net worth as stated in its latest financial statement.</p> <p>4. The amount of new endorsements/guarantees made by the public company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the public company's net worth as stated in its latest financial statement.</p> <p>Should there be any endorsement / guarantee which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its subsidiary.</p> <p>第九條 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。 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、本公司及其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以上。</p> <p>二、本公司及其子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>三、本公司及其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、本公司及其子公司新增背書保證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>

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