

英屬開曼群島商康而富控股股份有限公司及子公司
(Concraft Holding Limited 及子公司)
合併資產負債表
民國100年及99年12月31日

營業活動之現金流量	100 年 度		99 年 度	
	金額	單位	金額	單位
合併總損益	\$ 74,074		\$ 154	
調整項目				
折舊費用	50,701		39	
各項攤提	38,782		37	
呆帳(轉列其他收入)費用	(3,512)		1	
存貨跌價及呆滯損失(回升利益)	(987)		8	
處分固定資產損失	3,471		3	
資產及負債科目之變動				
公平價值變動列入損益之金融資產-流動	-		6	
應收票據	(13,686)		4	
應收帳款	(21,529)		84	
應收帳款-關係人	-		70	
存貨	22,186		74	
其他應收款	(35,053)		14	
預付款項	(5,699)		2	
遞延所得稅資產	(12,655)			
應付票據	(889)			
應付帳款	(96,008)		156	
應付所得稅	21,044		10	
應付費用	23,830		10	
其他應付款	(59,458)		3	
預收款項	(131)			
其他應付款-關係人	(9,540)			
營業活動之淨現金(流出)流入	(25,059)		321	

(續次頁)

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合併資產負債表
民國100年及99年12月31日

投資活動之現金流量	100 年 度		99 年 度	
	金額	單位	金額	單位
購置固定資產	(\$ 363,682)		(\$ 296,310)	
出售固定資產	6,203		32,472	
其他無形資產增加	(6,443)		(38,482)	
遞延費用增加	(11,565)		(10,787)	
取得長期投資	-		(412)	
受限制資產增加	(59,830)		-	
投資活動之淨現金流出	(435,317)		(313,519)	
融資活動之現金流量				
短期借款增加	115,034		-	
舉借長期借款	302,800		-	
短期借款減少	-		(56,920)	
償還長期借款	(30,280)		-	
發放現金股利	(72,630)		-	
現金增資	-		88,500	
融資活動之淨現金流入	314,924		31,580	
合併個體變動影響數	-		3,547	
匯率影響數	90,272		(49,747)	
本期現金及約當現金減少	(55,180)		(6,458)	
期初現金及約當現金餘額	110,595		117,053	
期末現金及約當現金餘額	\$ 55,415		\$ 110,595	
僅有部分現金支出之投資活動				
購置固定資產	\$ 346,271		\$ 309,020	
加: 期初應付設備款	29,110		16,400	
減: 期末應付設備款	(11,699)		(29,110)	
本期支付現金	\$ 363,682		\$ 296,310	
不影響現金流量之融資活動				
已宣告未發放之現金股利	\$ -		\$ 26,800	

後附合併財務報表附註為本合併財務報表之一部分，請併同參閱。

董事長：呂朝輝



經理人：李國基



會計主管：黃超生



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英屬開曼群島商康而富控股股份有限公司
盈餘分配表
民國一百年度

單位：新臺幣元

項 目	金 額		備 註
	小 計	合 計	
期初餘額		98,813,811	
加：本年度稅後淨利	74,074,028		
可供分配盈餘		172,887,839	
減：			
提列法定盈餘公積(註一)	(7,407,403)		
分配項目：(註二)			
股東紅利--現金	(43,578,000)	(50,985,403)	
期末未分配盈餘		121,902,436	
附註：			
配發董事監察人酬勞 1,493,024 元			
配發員工紅利 1,493,025 元			

註一：法定盈餘公積提列方式及比例，應依公司法相關法令規定辦理。

註二：股東紅利--現金：43,578,000元(43,578,000股*1元=43,578,000)。

資本公積分配表
民國一百年度

項 目	金 額		備 註
	小 計	合 計	
期初餘額		264,933,977	
減：資本公積轉增資(每股 1 元)	(43,578,000)		
期末資本公積		221,355,977	

註三：股票股利分配後股本 479,358,000 元。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
MEMORANDUM 7 備忘錄 7	The capital of the Company is NT\$500,000,000 divided into 50,000,000 Common Shares of a nominal or par value of NT\$10 each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided. 本公司的資本額為新台幣五億元，共分爲五千萬普通股，每股面額新台幣 10 元。基於公司法及公司章程，本公司有權贖回或買回其任何股份，並對其全部或部分分割或合併，及發行其全部或一部之原始、贖回、增加或減少之股本，無論是否有優惠權、優先權、特別權或其他權利或有任何權利之劣後或任何條件或限制，且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外，應受本公司於上文所述權力之限制。	The capital of the Company is NT\$1,000,000,000 divided into 100,000,000 Common Shares of a nominal or par value of NT\$10 each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided. 本公司的資本額為新台幣十億元，共分爲一億普通股，每股面額新台幣 10 元。基於公司法及公司章程，本公司有權贖回或買回其任何股份，並對其全部或部分分割或合併，及發行其全部或一部之原始、贖回、增加或減少之股本，無論是否有優惠權、優先權、特別權或其他權利或有任何權利之劣後或任何條件或限制，且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外，應受本公司於上文所述權力之限制。	Revises this item according to needs for the Company issuing new shares 配合公司發行新股需求修改本條條文。
ARTICLE 1 第 1 條	Interpretation 定義 "Affiliated Company" means with respect to any affiliated company as defined in Taiwan Company Law; "Retained Earnings" means the equity resulting from operating activities, including Legal Reserves, Special Reserves, and unappropriated earnings; 「關係企業」意指依據台灣公司法規定所定義之關係企業； 「保留盈餘」意指因經營活動，包括法定盈餘公積，特別盈餘公積及未分配收益所產生的股東權益；	Interpretation 定義 "Affiliated Company" means with respect to any affiliated company as defined in the Applicable Listing Rules; "Retained Earnings" means the sums including but not limited to the Legal Reserves, Special Reserves, and unappropriated earnings; 「關係企業」意指依據上市法令規定所定義之關係企業； 「保留盈餘」意指包括但不限於法定盈餘公積，特別盈餘公積及未分配收益所產生的股東權益等金額；	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 13 第 13 條	Shares 股份 Upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company who are determined by the Board in its reasonable discretion. 發行新股時，董事會得保留不超過百分之十五(15%)之新股供員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。	Shares 股份 <u>Subject to the Applicable Listing Rules, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or any Affiliated Company who are determined by the Board in its reasonable discretion.</u> 根據上市法令規定，發行新股時，董事會得保留不超過百分之十五(15%)之新股供予本公司及/或關係企業之員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 14 第 14 條	Shares 股份 For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, unless otherwise resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Share, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13(if any) and Article 16 respectively, first offer such remaining new Shares by a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除另經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 13 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以書面通知原有股東按其原持股比例儘先分認。 (後略)	Shares 股份 For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, unless otherwise resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Shares, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13 (if any) and Article 16 respectively, first offer such remaining new Shares by a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除另經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 13 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以書面通知原有股東按其原持股比例儘先分認。 (後略)	Amend the wording. 修訂文字。
ARTICLE 17 B 第 17 B 條	Shares 股份 The Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B, issue restricted shares for employees. In respect of the issuance of restricted shares for employees in the preceding paragraph, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Listing Rules. 本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市法令規定。	Shares 股份 The Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B, issue restricted shares for employees. In respect of the issuance of restricted shares for employees in the preceding paragraph, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Listing Rules <u>and the requirements of the Commission.</u> 本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市法令及金管會之相關規定。	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 17 C 第 17 C 條	NONE	<u>PRIVATE PLACEMENT</u> 私募 <u>Subject to the Applicable Listing Rules, the Company may by either a Supermajority Resolution Type A or the Supermajority Resolution Type B carry out private placement of its securities to the following entities in Taiwan:</u> (a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。

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		<p><u>entities or institutions approved by the Commission;</u> <u>(b) individuals, legal entities or funds meeting the qualifications established by the Commission; and</u> <u>(c) Directors, supervisors (if any) and managers of the Company or the Affiliated Companies.</u> 依據上市法令規定，本公司得以 A 型特別決議或 B 型特別決議，在台灣對下列之人進行有價證券之私募： <u>(a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；</u> <u>(b) 符合金管會所定條件之自然人、法人或基金；及</u> <u>(c) 本公司或關係企業之董事、監察人(如有)及經理人。</u></p>	
ARTICLE 19 第 19 條	<p style="text-align: center;">MODIFICATION OF RIGHTS 股份權利變更</p> <p>The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be materially adversely varied or abrogated by, <i>inter alia</i>, the creation, allotment or issue of further Shares ranking <i>pari passu</i> with or subsequent to them, the redemption or purchase of Shares of any Class by the Company.</p> <p>股份持有人持有發行時附有優先權或其他權利之任何類別股份者，其權利不因創設或發行與其股份順位相同或在後之其他股份而受重大不利變更或廢止，但該類別股份發行條件另有明確規定者不在此限。</p>	<p style="text-align: center;">MODIFICATION OF RIGHTS 股份權利變更</p> <p>The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be materially adversely varied or abrogated by, <i>inter alia</i>, the creation, allotment or issue of further Shares ranking <i>pari passu</i> with or subsequent to them <u>or</u> the redemption or purchase of Shares of any Class by the Company.</p> <p>股份持有人持有發行時附有優先權或其他權利之任何類別股份者，其權利不因創設或發行與其股份順位相同或在後之其他股份而受重大不利變更或廢止，但該類別股份發行條件另有明確規定者不在此限。</p>	Amend the wording. 修訂文字。
ARTICLE 22 第 22 條	<p style="text-align: center;">TRANSFER OF SHARES 股份轉讓</p> <p><u>Title to Shares which are registered in the Emerging Market or listed in the GreTai Securities Market or the TSE may be evidenced and transferred in accordance with the Applicable Listing Rules.</u> Subject to the Law and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years, or such other period as the Directors may determine in their discretion.</p> <p>凡已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之股份，其所有權得依據上市法令規定予以證明及轉讓。除公司法與本章程第 40E 條另有規定外，本公司發行的股份應可自由轉讓。但本公司保留給員工認購之股份得由董事會依其裁量限制員工在一定期間內不得轉讓，惟其限制期間最長不得超過 2 年，或是依董事會酌情決定其他期限。</p>	<p style="text-align: center;">TRANSFER OF SHARES 股份轉讓</p> <p><u>Title to Shares which are registered in the Emerging Market or listed in the GreTai Securities Market or the TSE may be evidenced and transferred in accordance with the Applicable Listing Rules.</u> Subject to the Law and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years, or such other period as the Directors may <u>agree with such employees.</u></p> <p>凡已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之股份，其所有權得依據上市法令規定予以證明及轉讓。除公司法與本章程第 40E 條另有規定外，本公司發行的股份應可自由轉讓。但本公司保留給員工認購之股份得由董事會依其裁量限制員工在一定期間內不得轉讓，惟其限制期間最長不得超過 2 年，或是依董事會與員工另行決定之其他期限。</p>	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 32 第 32 條	<p style="text-align: center;">VOTING ON RESOLUTION 決議之表決</p> <p>The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:</p> <p>(a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;</p> <p>(b) transfer the whole or any material part of its business or assets;</p> <p>(c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;</p> <p>(e) carry out private placement of its securities;</p> <p>(f) grant waiver to the Director's engaging in any business within the scope of the Company's business; and</p> <p>(g) distribute part or all of its dividends or bonus by way of issuance of new Shares.</p> <p>本公司亦得以 A 型特別決議或 B 型特別決議：</p> <p>(a) 締結、變更或終止關於出租其全部營業、委託經營或與他人經常共同經營之協議；</p> <p>(b) 轉讓其全部或任何主要部分之營業或財產；</p> <p>(c) 受讓他人的全部營業或財產而對公司營運有重大影響者；</p> <p>(d) 按上市法令進行本公司之分割；</p> <p>(e) 私募發行其有價證券；</p> <p>(f) 董事從事競業禁止行為之許可；以及</p> <p>(g) 以發行新股的方式分派部分或全部的股息或紅利。</p>	<p style="text-align: center;">VOTING ON RESOLUTION 決議之表決</p> <p>The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:</p> <p>(a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;</p> <p>(b) transfer the whole or any material part of its business or assets;</p> <p>(c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;</p> <p>(e) carry out private placement of its securities;</p> <p><u>(f) grant waiver to the Director's engaging in any business within the scope of the Company's business;</u></p> <p><u>(g) issue restricted shares for employees pursuant to Article 17 B; and</u></p> <p><u>(h) distribute part or all of its dividends or bonus by way of issuance of new Shares.</u></p> <p>本公司亦得以 A 型特別決議或 B 型特別決議：</p> <p>(a) 締結、變更或終止關於出租其全部營業、委託經營或與他人經常共同經營之協議；</p> <p>(b) 轉讓其全部或任何主要部分之營業或財產；</p> <p>(c) 受讓他人的全部營業或財產而對公司營運有重大影響者；</p> <p>(d) 按上市法令進行本公司之分割；</p> <p>(e) 私募發行其有價證券；</p> <p><u>(f) 董事從事競業禁止行為之許可；</u></p> <p><u>(g) 依據第 17B 條規定發行限制員工權利新股；以及</u></p> <p><u>(h) 以發行新股的方式分派部分或全部的股息或紅利。</u></p>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION 公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
ARTICLE 33 第 33 條	VOTING ON RESOLUTION 決議之表決 Subject to the Law, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass (a) a Special Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above. 除公司法、本章程及上市法令關於法定出席數另有規定外，就本公司之解散本公司應： (a)如本公司因無法支應到期之債務而決議自願解散者，經特別決議通過；或 (b)如本公司因前款以外之事由而決議自願解散者，經特別決議通過。	VOTING ON RESOLUTION 決議之表決 Subject to the Law, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass (a) a <u>Ordinary</u> Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above. 除公司法、本章程及上市法令關於法定出席數另有規定外，就本公司之解散本公司應： (a)如本公司因無法支應到期之債務而決議自願解散者，經 <u>普通</u> 決議通過；或 (b)如本公司因前款以外之事由而決議自願解散者，經特別決議通過。	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 34 第 34 條	VOTING ON RESOLUTION 決議之表決 In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Shareholder may, within thirty (30) days after such sixty (60)-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and, to the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price. 若股東會決議通過上述第 32 條之第(a), (b), 或(c) 款之事項，任何於該股東會前以書面通知本公司表示反對該議案並並嗣後在該股東會上表示反對之股東，得於該決議日後 20 日內請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，該股東得於此 60 日期間經過後之 30 日內聲請任何臺灣管轄法院為價格之裁定，此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。 (後略)	VOTING ON RESOLUTION 決議之表決 <u>Subject to the Law</u> , in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Shareholder may, within thirty (30) days after such sixty (60)-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and, to the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price. <u>在依據公司法之前提下</u> ，若股東會決議通過上述第 32 條之第(a), (b), 或(c) 款之事項，任何於該股東會前以書面通知本公司表示反對該議案並並嗣後在該股東會上表示反對之股東，得於該決議日後 20 日內請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，該股東得於此 60 日期間經過後之 30 日內聲請任何臺灣管轄法院為價格之裁定，此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。 (後略)	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 40 C 第 40 C 條	TREASURY SHARES 庫藏股 The Company shall be entered into the Register as the holder of the Treasury Shares provided that: (a) the Company shall not be treated as a member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void; (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Law, save that an allotment of Shares as fully paid bonus shares in respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares. 股東名簿中應將本公司記載為庫藏股之持有人，惟： (a)不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效； (b)庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法之目的，但庫藏股准以已繳足股款之紅利股配售股份，該等配售之股份應視為庫藏股。	TREASURY SHARES 庫藏股 The Company shall be entered into the Register as the holder of the Treasury Shares provided that: (a) the Company shall not be treated as a member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void; (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Law, save that an allotment of Shares as fully paid bonus shares <u>in</u> respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares. 股東名簿中應將本公司記載為庫藏股之持有人，惟： (a)不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效； (b)庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法之目的，但庫藏股准以已繳足股款之紅利股配售股份，該等配售之股份應視為庫藏股。	Amend the wording. 修訂文字。
ARTICLE 41 第 41 條	Closing Register Or Fixing Record Date 股份停止過戶日或基準日 For the purpose of determining those Members that are entitled to receive notice of, attend or vote at any meeting of Members or any adjournment thereof, or those Members that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Member for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period. For so long as the	Closing Register Or Fixing Record Date 股份停止過戶日或基準日 For the purpose of determining those Members that are entitled to receive notice of, attend or vote at any meeting of Members or any adjournment thereof, or those Members that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Member for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period. For so long as the Shares are registered in the Emerging Market or listed in the	Amend the wording. 修訂文字。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	Shares are registered in the Emerging Market or listed in the GreTai Securities Market or TSE, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days immediately before the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively. 爲了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是爲了任何其他理由須確定股東，董事會得規定於一定期間內停止股東名簿變更登記。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，每年度股東常會召開前至少 60 日內、每一臨時股東會召開前至少 30 日內及於股息分派基準日前至少 5 日內，應停止股東名簿變更登記。	GreTai Securities Market or TSE, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days <u>inclusive of</u> the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively. 爲了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是爲了任何其他理由須確定股東，董事會得規定於一定期間內停止股東名簿變更登記。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，每年度股東常會召開日(含股東常會當日)前至少 60 日內、每一臨時股東會召開日(含臨時股東會當日)前至少 30 日內及於股息分派基準日(含股息分派基準日當日)前至少 5 日內，應停止股東名簿變更登記。	
ARTICLE 42 第 42 條	Closing Register Or Fixing Record Date 股份停止過戶日或基準日 Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Members that are entitled to receive notice of, attend or vote at a meeting of the Members and for the purpose of determining those Members that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 42, such record date shall be a date prior to the general meeting and the Directors shall immediately make a public announcement on the website designated by the Commission and the GreTai Securities Market or TSE pursuant to the Applicable Listing Rules. 除停止股東名簿變更登記外，董事會亦得決定相關基準日以確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東。在董事會按本條(第 42 條)決定基準日者，該基準日應訂在爲股東會之前，且董事會應立即依據上市法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。	Closing Register Or Fixing Record Date 股份停止過戶日或基準日 Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Members that are entitled to receive notice of, attend or vote at a <u>general</u> meeting and for the purpose of determining those Members that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 42 <u>in respect of convening a general meeting</u> , such record date shall be a date prior to the general meeting and the Directors shall immediately make a public announcement on the website designated by the Commission and the GreTai Securities Market or TSE pursuant to the Applicable Listing Rules. 除停止股東名簿變更登記外，董事會亦得決定相關基準日以確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東。在董事會按本條(第 42 條)決定基準日(關於召集股東會部分)者，該基準日應訂在爲股東會之前，且董事會應立即依據上市法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。	Amend the wording. 修訂文字。
ARTICLE 48 第 48 條	Notice Of General Meetings 股東會通知 At least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients. 任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視爲發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式爲之。	Notice Of General Meetings 股東會通知 <u>Subject to the Applicable Listing Rules and these Articles</u> , at least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business. <u>Notwithstanding the foregoing</u> , the notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients <u>and, for Shareholders holding Shares not exceeding one thousand (1,000) in number, such notice may be given by public announcements in accordance with the Applicable Listing Rules.</u> <u>根據上市法令與本章程規定</u> ，任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視爲發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。 <u>不論前述規定爲何</u> ，倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式爲之，或依據上市法令規定，對於持股未滿一千股股東，以公告方式作爲通知方式。	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 48 B 第 48 B 條	Notice Of General Meetings 股東會通知 The Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, discussion, election or dismissal of Directors at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting. (後略) 本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 日前，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料。 (後略)	Notice Of General Meetings 股東會通知 The Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, discussion, election or dismissal of Directors <u>or supervisors (if any)</u> at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting. (後略) 本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 日前，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事或監察人(如有)事項等各項議案之案由及說明資料。 (後略)	Amend the wording. 修訂文字。
ARTICLE 50 第 50 條	Notice Of General Meetings 股東會通知 The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions: (a) election or discharge of directors; (b) amendments to the Memorandum of Association and/or these Articles; (c) dissolution, Merger or Spin-off of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; and	Notice Of General Meetings 股東會通知 The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions: (a) election or discharge of <u>Directors or supervisors (if any)</u> ; (b) amendments to the Memorandum of Association and/or these Articles; (c) dissolution, <u>share swap (as defined in the Applicable Listing Rules)</u> , Merger or Spin-off of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; (f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION
 公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	<p>(f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(g) the private placement of equity-linked securities;</p> <p>(h) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(i) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of shares being held by each of them; and</p> <p>(k) the transfer of Treasury Shares to its employees by the Company.</p> <p>Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.</p> <p>下列事項應於股東會召集通知中列舉，不得以臨時動議提出：</p> <p>(a) 選任或解任董事；</p> <p>(b) 變更備忘錄及/或本章程；</p> <p>(c) 本公司之解散、合併或分割；</p> <p>(d) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；</p> <p>(e) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(f) 受讓他人全部營業或財產而對公司營運有重大影響者；</p> <p>(g) 私募發行具股權性質之有價證券；</p> <p>(h) 董事從事競業禁止行為之許可；</p> <p>(i) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；以及</p> <p>(k) 本公司將庫藏股移轉予員工。</p> <p>除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。</p>	<p>Company;</p> <p>(g) the private placement of equity-linked securities;</p> <p>(h) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(i) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; and</p> <p>(l) the transfer of Treasury Shares to its employees by the Company.</p> <p>Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.</p> <p>下列事項應於股東會召集通知中列舉，不得以臨時動議提出：</p> <p>(a) 選任或解任董事或監察人(如有)；</p> <p>(b) 變更備忘錄及/或本章程；</p> <p>(c) 本公司之解散、股份轉換(依據上市法法定義)、合併或分割；</p> <p>(d) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；</p> <p>(e) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(f) 受讓他人全部營業或財產而對公司營運有重大影響者；</p> <p>(g) 私募發行具股權性質之有價證券；</p> <p>(h) 董事從事競業禁止行為之許可；</p> <p>(i) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；</p> <p>(k) 根據法律規定，將法定盈餘公積及因發行股票溢價所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；以及</p> <p>(l) 本公司將庫藏股移轉予員工。</p> <p>除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。</p>	
<p>ARTICLE 52 第 52 條</p>	<p style="text-align: center;">Proceedings At General Meetings 股東會之程序</p> <p>The Board may exclude a proposal submitted by a Shareholder if (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting;</p> <p>(前略)</p> <p>有下列情形之一者，董事會得拒絕股東之提案且該議案不得於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；</p> <p>(後略)</p>	<p style="text-align: center;">Proceedings At General Meetings 股東會之程序</p> <p>The Board may exclude a proposal submitted by a Shareholder(s) if (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting;</p> <p>(前略)</p> <p>有下列情形之一者，董事會得拒絕股東之提案且該議案不得於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；</p> <p>(後略)</p>	<p>Amend the wording. 修訂文字。</p>
<p>ARTICLE 58 第 58 條</p>	<p style="text-align: center;">Votes Of shareholders 股東投票</p> <p>Subject to these Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person representing a Shareholder by proxy shall have one (1) vote for each Share of which he or the Person represented by proxy is the holder. Subject to the Law and unless otherwise provided for in these Articles, any resolutions at a general meeting of the Company shall be adopted by an Ordinary Resolution.</p> <p>除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。</p>	<p style="text-align: center;">Votes Of shareholders 股東投票</p> <p>Subject to these Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person representing a Shareholder by proxy shall have one (1) vote for each Share of which he or the Person represented by proxy is the holder. Subject to the Law and unless otherwise provided for in these Articles, any resolutions at a general meeting of the Company shall be adopted by an Ordinary Resolution.</p> <p><u>For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, any Shareholder holding Shares on behalf of another beneficiary Shareholder(s) may exercise his/her voting rights severally in accordance with the request(s) of the respective beneficial Shareholder(s). The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.</u></p> <p>除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。</p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，任何股東為其他受益股東持有股份時，該股東得根據</p>	<p>Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。</p>

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
		該受益股東之請求分別行使表決權。關於前述分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵循事項，應遵守上市法令之規定。	
ARTICLE 62 第 62 條	VOTES OF SHAREHOLDERS 股東投票 A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common form or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. 股東得以通常或一般之形式或經董事同意之其他形式出具本公司印發之委託書，載明授權範圍，委託代理人出席股東會。 (後略)	VOTES OF SHAREHOLDERS 股東投票 A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common <u>form</u> or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. 股東得以通常或一般之形式或經董事同意之其他形式出具本公司印發之委託書，載明授權範圍，委託代理人出席股東會。 (後略)	Revises words of this item 本條條文文字修正。
ARTICLE 65 第 65 條	VOTES OF SHAREHOLDERS 股東投票 Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities, when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三(3%)，超過時其超過之表決權，不予計算。	VOTES OF SHAREHOLDERS 股東投票 Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities <u>or the chairman appointed pursuant to Article 68</u> , when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構或依據第 68 條指派主席外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三(3%)，超過時其超過之表決權，不予計算。	Revises this item according to the revision to the laws and regulations 配合法令之修訂修改本條條文
ARTICLE 67 第 67 條	VOTES OF SHAREHOLDERS 股東投票 The voting at the general meeting may be exercised in writing or by way of electronic transmission, provided, however, that the method for exercising the votes shall be described in the notice of the general meeting. If the Board resolves to hold a general meeting outside Taiwan, the Company must allow the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission. 股東會之表決權得以書面或電子方式行使之，但其行使方法應載明於股東會召集通知；董事會決定於中華民國境外召開股東會者，應提供股東得採行以書面或電子方式行使表決權。	VOTES OF SHAREHOLDERS 股東投票 <u>The voting at the general meeting may be exercised in writing or by way of electronic transmission; provided, however, that if the regulations in relation to the mandatory electronic voting issued by the Commission applies to the Company, the Company must adopt electronic voting as one of the voting methods in the general meeting.</u> If the Board resolves to hold a general meeting outside Taiwan, the Company must allow the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission. <u>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；但本公司符合金管會頒布之公司應採電子投票之規定者，應將電子方式列為股東會的表決權行使管道之一。董事會決定於中華民國境外召開股東會者，應提供股東得採行以書面或電子方式行使表決權。</u>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 68 第 68 條	VOTES OF SHAREHOLDERS 股東投票 A Shareholder who exercises his votes in writing or by way of electronic transmission as set forth in the preceding Article 67 shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document, but shall be deemed to have waived his votes in respective of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the written or electronic document. 依據第 67 條規定以書面或電子方式行使表決權之股東，視為委託股東會主席依據該書面或電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市法令之委託代理人規定。由主席代表股東時，不得以該書面或電子文件未載之方式行使該股東之表決權。 (後略)	VOTES OF SHAREHOLDERS 股東投票 <u>The voting at the general meeting may be exercised in writing or by way of electronic transmission, provided, however, that the method for exercising the votes shall be described in the notice of the general meeting.</u> A Shareholder who exercises his votes in writing or by way of electronic transmission as set forth in the preceding Article 67 shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document, but shall be deemed to have waived his votes in respective of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the written or electronic document. <u>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；但其行使方法應載明於股東會召集通知。依據第 67 條規定以書面或電子方式行使表決權之股東，視為委託股東會主席依據該書面或電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市法令之委託代理人規定。由主席代表股東時，不得以該書面或電子文件未載之方式行使該股東之表決權。</u> (後略)	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 74 第 74 條	Directors 董事 Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors. Amongst the Board of Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least one (1) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the GreTai Securities Market or the TSE, the Directors shall include such	Directors 董事 Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors. Amongst the Board of Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least one (1) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the GreTai Securities Market or the TSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	<p>number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer.</p> <p>除股東會另有決議外，本公司董事會，設置董事不得少於五人，其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上，其中至少一人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市之期間，董事會之獨立董事席次應符合相關法令或上市法令關於外國發行人之規定。</p>	<p>Applicable Listing Rules require for a foreign issuer.</p> <p><u>Where any Shareholder is a corporate entity, its representative may be elected as Director or supervisor (if any). Where there are several representatives of any corporate Shareholder, such representatives may be elected as either Directors or supervisors (if any) but not as Director and supervisors (if any) concurrently.</u></p> <p>除股東會另有決議外，本公司董事會，設置董事不得少於五人，其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上，其中至少一人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市之期間，董事會之獨立董事席次應符合相關法令或上市法令關於外國發行人之規定。</p> <p>如股東係法人時，得由其代表人當選為董事或監察人(如有)。如法人股東之代表人有數人時，該等代表人得分別當選董事或監察人(如有)，但不得同時當選董事及監察人(如有)。</p>	
ARTICLE 77 第 77 條	<p style="text-align: center;">Directors 董事</p> <p><u>When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of the minimum number prescribed by these Articles, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors.</u></p> <p>董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達本章程所定席次三分之一者，應於事實發生之日起 60 日內，召開臨時股東會補選之。</p>	<p style="text-align: center;">Directors 董事</p> <p><u>When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of the minimum number prescribed by these Articles, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors.</u></p> <p><u>If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the "Re-Election"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.</u></p> <p>董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達本章程所定席次三分之一者，應於事實發生之日起 60 日內，召開臨時股東會補選之。</p> <p>股東會在現任董事任期未屆滿前決議改選全體董事且決議同時立即生效(「全面改選」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。</p>	<p>Revise this article in accordance with the revisions to laws and regulations.</p> <p>因應法令之規定而修改本條規定。</p>
ARTICLE 78 第 78 條	<p style="text-align: center;">Directors 董事</p> <p>The general meeting of the Shareholders may appoint any natural person or corporation to be a Director. At a general meeting of election of Directors, the number of votes exercisable in respect of one (1) Share shall be the same as the number of Directors to be elected, and the total number of votes per Share may be consolidated for election of one (1) candidate or may be split for election of two (2) or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director so elected.</p> <p>股東會可選任任一自然人或法人為董事。股東會選任董事時，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事。</p>	<p style="text-align: center;">Directors 董事</p> <p>The general meeting of the Shareholders may appoint any natural person or corporation to be a Director. At a general meeting of election of Directors <u>or supervisors (if any)</u>, the number of votes exercisable in respect of one (1) Share shall be the same as the number of Directors <u>or supervisors (if any)</u> to be elected, and the total number of votes per Share may be consolidated for election of one (1) candidate or may be split for election of two (2) or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director <u>or supervisor (if any)</u> so elected.</p> <p>股東會可選任任一自然人或法人為董事。股東會選任董事或監察人(如有)時，每一股份有與應選出董事或監察人(如有)人數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事或監察人(如有)。</p>	<p>Revise this article in accordance with the revisions to laws and regulations.</p> <p>因應法令之規定而修改本條規定。</p>
ARTICLE 80 第 80 條	<p style="text-align: center;">Directors 董事</p> <p>Subject to these Articles, the term for which a Director will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors is effected after expiration of the term of office of the existing Directors, the term of office of such Directors shall be extended until the time new Directors are elected and assume their office.</p> <p>除本章程另有規定外，每一董事之任期不得超過三年，但得連選連任。若董事任期屆滿而尚未選任新董事者，則該董事之任期應予延長至新董事選出並開始任職為止。</p>	<p style="text-align: center;">Directors 董事</p> <p>Subject to these Articles, the term for which a Director <u>and supervisor (if any)</u> will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors <u>or supervisors (if any)</u> is effected after expiration of the term of office of the existing Directors <u>or supervisors (if any)</u>, the term of office of such Directors shall be extended until the time new Directors <u>or supervisors (if any)</u> are elected and assume their office.</p> <p>除本章程另有規定外，每一董事與監察人(如有)之任期不得超過三年，但得連選連任。若董事或監察人(如有)任期屆滿而尚未選任新董事或監察人(如有)者，則該董事或監察人(如有)之任期應予延長至新董事或監察人(如有)選出並開始任職為止。</p>	<p>Revise this article in accordance with the revisions to laws and regulations.</p> <p>因應法令之規定而修改本條規定。</p>
ARTICLE 89 第 89 條	<p style="text-align: center;">POWERS AND DUTIES OF DIRECTORS 董事會權力及職責</p> <p>At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules.</p> <p>每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常</p>	<p style="text-align: center;">POWERS AND DUTIES OF DIRECTORS 董事會權力及職責</p> <p>At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute <u>or make public announcements</u> to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules. For so long as the Shares are registered in the Emerging Stock Market or listed in the GreTai Securities Market or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and</p>	<p>Revise this article in accordance with the revisions to laws and regulations.</p> <p>因應法令之規定而修改本條規定。</p>

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION
 公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	會請求承認，經年度股東常會承認後，董事會應依本章程及上市法令，將財務報表及盈餘分派或虧損撥補之決議，分發各股東。	<u>the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.</u> 每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認，經年度股東常會承認後，董事會應依本章程及上市法令，將財務報表、盈餘分派及/或虧損撥補之決議，分發或公告予各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。	
ARTICLE 97 B 第 97 B 條	NONE	<p style="text-align: center;">POWERS AND DUTIES OF DIRECTORS 董事會權力及職責</p> <p><u>Subject to the Cayman Islands law, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law, such Director shall be held liable for any damages therefrom.</u></p> <p><u>Subject to the Cayman Islands law, if any Director violates the aforesaid fiduciary duties for him/herself or another person his/her, it may be resolved at the general meeting to deem any income from such behaviour as the Company's income. If any Director breaches any applicable laws or regulations in performing business for the Company, therefore causing any loss or damage to third party, subject to the Cayman Islands law, such Director shall be held jointly and severally liable for the loss or damage to such third party with the Company. In this connection, such Director shall indemnify the Company for any loss or damage incurred by the Company to third party. Subject to the Cayman Islands law, the officers and the supervisors (if any) of the Company shall bear the aforesaid joint and several liability with the Company within the scope of their respective duties.</u></p> <p>依據英屬開曼群島法律，任何董事對公司均有忠實義務，且該等忠實義務應包含但不限於遵守一般忠誠與善意以及避免義務衝突與自身利益衝突等。如任何董事有違反前述忠實義務，依據英屬開曼群島法律，該董事應對因此所生之損害負責。</p> <p>依據英屬開曼群島法律，如有任何董事為自己或為他人而違反前述忠實義務，股東會得決議將該等行為之任何所得視為本公司之所得。</p> <p>如任何董事為本公司執行職務而有違反相關法令並致第三人有損害時，依據英屬開曼群島法律，該董事對該第三人應與本公司負連帶賠償責任；在此情形下，該董事應賠償本公司對第三人請求所生之損害。依據英屬開曼群島法律，本公司之經理人與監察人(如有)應在其各自職務範圍內與本公司負連帶賠償責任。</p>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 107 第 107 條	<p style="text-align: center;">Proceedings Of Directors 董事會之程序</p> <p>To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p> <p>如上市法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p>	<p style="text-align: center;">Proceedings Of Directors 董事會之程序</p> <p>To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.</p> <p><u>If any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting.</u></p> <p>如上市法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。</p> <p>如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容。</p>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 123 第 123 條	<p style="text-align: center;">AUDIT COMMITTEE 審計委員會</p> <p>Any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for one (1) consecutive year or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If Independent Directors of the Audit Committee fail to file such litigation within thirty (30) days after receiving the request by such Shareholder or Shareholders, such Shareholder or Shareholders may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p>	<p style="text-align: center;">AUDIT COMMITTEE 審計委員會</p> <p>Any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for one (1) consecutive year or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If Independent Directors of the Audit Committee fail to file such litigation within thirty (30) days after receiving the request by such Shareholder or Shareholders, <u>subject to Cayman Islands law, such Shareholder or Shareholders may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</u></p> <p>繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得以書面請求審計委員會之獨立董事為本公司對董事</p>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得以書面請求審計委員會之獨立董事為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。於收到股東之請求後 30 日內，審計委員會之獨立董事不提起訴訟時，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。	提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。於收到股東之請求後 30 日內，審計委員會之獨立董事不提起訴訟時，依據英屬開曼群島法律，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。	
ARTICLE 129 第 129 條	<p style="text-align: center;">DIVIDENDS 股息</p> <p>Subject to the Applicable Listing Rules, out of the net profit of the Company for each financial year, after having provided for income tax, and covered the losses of the previous years, there shall first be set aside ten percent (10%) as Legal Reserve from the net profit (after tax and covering accumulated losses) until the accumulated amount of such reserve equals the total authorized capital and there shall also be set aside a certain amount as Special Reserve in accordance with the Applicable Listing Rules or as requested by the regulatory authority.</p> <p>As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or stock dividends according to the Company's future expenditure budgets and funding needs.</p> <p>The remaining amount plus undistributed profits of previous years shall be distributed in the following order:</p> <p>(1) one percent (1%) to ten percent (10%) shall be reserved for the purpose of employees' bonuses (including employees of the Company and/or any Affiliated Company);</p> <p>(2) a maximum of three percent (3%) shall be reserved for the purpose of Directors' bonuses;</p> <p>(3) the remaining amount may be distributed in the form of cash dividends and/or stock dividends. The distributed amount shall not be less than fifty percent (50%) of the net income (after-tax) of the current year less the relevant reserves, employees' bonuses and Directors' bonuses to be set aside. Cash dividends shall not be less than ten percent (10%) of the total dividends to be distributed in the current year, subject to the Company's capital expenditures, financial structure or status of operation etc. The proposed distribution is subject to resolution at the general meeting before any action may be taken.</p> <p>除上市法令另有規定外，本公司年度總決算如有盈餘時，應先提撥應繳納之所得稅款及彌補以前年度之虧損，然後以其餘額提撥百分之十(10%)為法定盈餘公積(但法定公積已達本公司資本總額時，不在此限)，並依據上市法令規定或依據主管機關要求提撥特別盈餘公積。</p> <p>本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。</p> <p>其餘部分加計以前年度未分配盈餘部分，依以下順序進行分派：</p> <p>1. 百分之一(1%)至百分之十(10%)應保留作為本公司員工之紅利(包含本公司員工及/或關係企業員工)。</p> <p>2. 董事紅利不高於百分之三(3%)</p> <p>3. 其餘盈餘分派得為現金股利及/或股票股利，其分派之金額以不低於當年度稅後盈餘扣除應提列公積金、員工紅利及董事紅利後之百分之五十，另現金股利應視本公司之資本支出、財務結構或營運狀況等因素後，應不低於當年度擬分派股利合計百分之十。相關盈餘分配案，應提請股東會決議後辦理。</p>	<p style="text-align: center;">DIVIDENDS 股息</p> <p><u>As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or bonus shares according to the Company's future expenditure budgets and funding needs.</u></p> <p>Subject to the Applicable Listing Rules, out of the net profit of the Company for each financial year, after having provided for income tax, and covered the losses of the previous years, there shall first be set aside ten percent (10%) as Legal Reserve from the net profit (after tax and covering accumulated losses) until the accumulated amount of such reserve equals the total authorized capital and there shall also be set aside a certain amount as Special Reserve in accordance with the Applicable Listing Rules or as requested by the regulatory authority. The remaining amount shall be distributed in the following order:</p> <p>(1) one percent (1%) to ten percent (10%) shall be reserved for the purpose of employees' bonuses (including employees of the Company and/or any Affiliated Company);</p> <p>(2) a maximum of three percent (3%) shall be reserved for the purpose of Directors' bonuses; <u>and</u></p> <p>(3) <u>all or part of (i) the remaining amount and (ii) undistributed profits of previous years</u> may be distributed in the form of cash dividends and/or stock dividends. <u>Subject to Cayman Islands Law, the distributed amount shall not be less than fifty percent (50%) of the net income (after-tax) of the current year less the relevant reserves, employees' bonuses and Directors' bonuses to be set aside. Cash dividends shall not be less than ten percent (10%) of the total dividends to be distributed in the current year, subject to the Company's capital expenditures, financial structure or status of operation etc.</u></p> <p>The proposed distribution is subject to resolution at the general meeting before any action may be taken.</p> <p><u>本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。</u></p> <p>除上市法令另有規定外，本公司年度總決算如有盈餘時，應先提撥應繳納之所得稅款及彌補以前年度之虧損，然後以其餘額提撥百分之十(10%)為法定盈餘公積(但法定公積已達本公司資本總額時，不在此限)，並依據上市法令規定或依據主管機關要求提撥特別盈餘公積，其餘部分應依以下順序進行分派：</p> <p>1. 百分之一(1%)至百分之十(10%)應保留作為本公司員工之紅利(包含本公司員工及/或關係企業員工)；</p> <p>2. 董事紅利不高於百分之三(3%)；且</p> <p>3. (i)其餘部份及(ii)前年度未分配盈餘之全部或部份得以現金股利及/或股票股利發放。在不違反英屬開曼法律之前提下，其分派之金額以不低於當年度稅後盈餘扣除應提列公積金、員工紅利及董事紅利後之百分之五十，另現金股利應視本公司之資本支出、財務結構或營運狀況等因素後，應不低於當年度擬分派股利合計百分之十。相關盈餘分配案，應提請股東會決議後辦理。</p>	Revises words of this item 本條條文文字修正。
ARTICLE 133 第 133 條	<p style="text-align: center;">ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION 會計帳簿、審計、公司年報及申報</p> <p>The Board of Directors shall prepare and submit the financial statements and records to the annual general meeting of Shareholders for its ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the earning distribution and/or loss offsetting. 董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將財務報表及盈餘分派或虧損撥補之決議，分發各股東。</p>	<p style="text-align: center;">ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION 會計帳簿、審計、公司年報及申報</p> <p>The Board of Directors shall prepare and submit the financial statements and records to the annual general meeting of Shareholders for its ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the earning distribution and/or loss offsetting. <u>For so long as the Shares are registered in the Emerging Stock Market or listed in the GreTai Securities Market or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.</u></p> <p>董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將財務報表、盈餘分派及/或虧損撥補之決議，分發各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。</p>	Revise this article in accordance with the revisions to laws and regulations. 因應法令之規定而修改本條規定。
ARTICLE 143 第 143 條	<p style="text-align: center;">NOTICES 通知</p> <p>Except as otherwise provided in these Articles, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it</p>	<p style="text-align: center;">NOTICES 通知</p> <p>Except as otherwise provided in these Articles <u>or the Applicable Listing Rules</u>, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it</p>	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。

CONCRAFT HOLDING CO., LTD.

附件

Comparison Table for MEMORANDUM AND ARTICLES OF ASSOCIATION

公司章程修正對照表

Article No. 條次	Memorandum and Articles of Association (adopted by January 16 th , 2012 EGM) 修正前(於 2012 年 1 月 16 日股東臨時會通過)	Memorandum and Articles of Association (to be adopted by May 9 th , 2012 Board Meeting) 修正後(於 2012 年 6 月 8 日股東常會通過)	Explanations 新增/修正理由
	<p>through the post in a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.</p> <p>除本章程另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。</p>	<p>through the post in a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.</p> <p>除本章程或上市法令另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。</p>	
ARTICLE 145 第 145 條	<p style="text-align: center;">NOTICES 通知</p> <p>Except as otherwise provided in these Articles, any notice or other document, if served by:</p> <p>(a) post or courier, shall be deemed to have been served five (5) days after the time when the letter containing the same is posted or delivered to the courier;</p> <p>(b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;</p> <p>(c) recognised courier service, shall be deemed to have been served 48 hours after the time when the letter containing the same is delivered to the courier service; or</p> <p>(d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail.</p> <p>In proving service by post or courier service it shall be sufficient to prove that the letter containing the notice or documents was properly addressed and duly posted or delivered to the courier service.</p> <p>除本章程另有規定外，任何通知或文件若以：</p> <p>(a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；</p> <p>(b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；</p> <p>(c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時後視為已送達；或</p> <p>(d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。</p> <p>如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。</p>	<p style="text-align: center;">NOTICES 通知</p> <p>Except as otherwise provided in these Articles <u>or the Applicable Listing Rules</u>, any notice or other document, if served by:</p> <p>(a) post or courier, shall be deemed to have been served five (5) days after the time when the letter containing the same is posted or delivered to the courier;</p> <p>(b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;</p> <p>(c) recognised courier service, shall be deemed to have been served <u>forty-eight</u> (48) hours after the time when the letter containing the same is delivered to the courier service; or</p> <p>(d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail.</p> <p>In proving service by post or courier service it shall be sufficient to prove that the letter containing the notice or documents was properly addressed and duly posted or delivered to the courier service.</p> <p>除本章程或上市法令另有規定外，任何通知或文件若以：</p> <p>(a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；</p> <p>(b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；</p> <p>(c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時後視為已送達；或</p> <p>(d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。</p> <p>如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。</p>	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。
ARTICLE 159 第 159 條	NONE	<p style="text-align: center;">LITIGIOUS AND NON-LITIGIOUS AGENT 訴訟及非訟代理人</p> <p><u>For so long as the Shares are registered in the Emerging Market or listed on the GreTai Securities Market or TSE, subject to the Applicable Listing Rules, the Company shall appoint a litigious and non-litigious agent in Taiwan (the "Litigious and Non-Litigious Agent"). The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.</u></p> <p>於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，根據上市法令規定，本公司應在臺灣指定訴訟及非訟代理人(下稱「訴訟及非訟代理人」)。訴訟及非訟代理人應為本公司在臺灣之負責人，並應在臺灣有住所或居所。本公司應將訴訟及非訟代理人之姓名、住所或居所及授權文件向金管會申報。如訴訟及非訟代理人之姓名、住所或居所及授權文件有變更之情形，本公司應將該等變更向金管會申報。</p>	Amend the wording to accommodate the laws and regulations. 配合法令規定而修訂文字。