

版次 Version	修訂日期 Date	文管編號 Control Number	修訂頁次 Page Revised	修訂內容 Content Revised	提案者 確認 Sponsor
A.0	2012.10.30	--	--	新制訂 New	林坤明 Kun-Ming Lin
A.1	2012.10.30	--	2	第三條：限額百分比 Article 3: Limitations on the loan amount as a percentage of the parent company net worth	林坤明 Kun-Ming Lin
A.1	2013.06.24	--	--	無內容修訂；經 2013.06.24 股東會通過 No change; approved by the General Meeting on 2013/06/24	林坤明 Kun-Ming Lin
A.2	2014.03.25	--	4	中英對照 Bilingual versions 第六條：對子公司資金貸與他人之控管程序 Article 6: The guidelines and procedures for loaning of funds by the subsidiaries	林坤明 Kun-Ming Lin
A.3	2015.12.21	--	4	第五條：貸與期限及計息方式 Article 5: Duration and interest	林裕府 Yu-Fu Lin
			4	第六條：對子公司資金貸與他人之控管程序 The guidelines and procedures for loaning of funds by the subsidiaries	
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第一條 為使本公司資金貸與他人作業程序有所依循，特訂立本程序。
The Guidelines and Procedures for Loaning of Funds (the “Rules”) are enacted for the Company to follow when loaning funds.

第二條 資金貸與對象：
Entities to which the company may loan funds:

- 一、本公司直接及間接持有表決權之股份超過百分之五十之公司。
A company in which the Company directly or indirectly holds more than 50 percent of the voting shares
- 二、直接及間接對本公司持有表決權之股份超過百分之五十之公司。
A company that directly or indirectly holds more than 50 percent of the voting shares of the Company
- 三、與本公司間有短期融通資金之必要者。融資金額不得超過本公司淨值之百分之四十。
Where a short-term loan from the Company is necessary, provided that such loan amount shall not exceed 40 percent of the Company’s net worth.

前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。
The term "short-term" in the preceding paragraph means one year. However, if the borrower’s operating cycle exceeds one year, “short-term” means one operating cycle.

所稱融資金額，係指本公司短期融通資金之累計餘額。
The term "loan amount" in the preceding paragraph means the cumulative balance of the Company's short-term loans to others.

本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，不受前項之限制。
The restrictions shall not apply to loans between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares.

第三條 資金貸與總額及個別對象之限額：
Limits for aggregate loan amounts and the loan amount to any single entity:

資金貸與總額以不超過本公司淨值百分之四十為限；個別貸與限額以不超過本公司淨值百分之十為限。
The aggregate loan amounts shall not exceed 40% of the net worth of the Company. The loan amount to any single entity shall not exceed 10% of the net worth of the Company.

本公司對直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與以不超過本公司淨值之百分之百為限。
For the loans between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, the loan amounts shall not exceed 100% of the net worth of the Company.

第四條 作業程序：
Procedures:

一、本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以書面申請融資額度。

To apply loans from the Company, the borrower shall provide necessary legal and financial information and apply in writing.

二、財會單位針對資金貸與對象應進行評估審查，包括：

The finance & accounting department shall evaluate the applications, based on the following criteria:

(一) 資金貸與他人之必要性及合理性。

The necessity and reasonableness of the loan

(二) 以資金貸與對象之財務狀況衡量資金貸與金額是否必須。

The necessity of the loan amount, as compared to the financial strength of the borrower

(三) 累積資金貸與金額是否仍在限額以內。

If the aggregate loan amounts exceed the limits

(四) 對本公司之營運風險、財務狀況及股東權益之影響。

The impacts on the Company's operating risks, financial strength and shareholder equity

(五) 應否取得擔保品及擔保品之評估價值。

If collaterals shall be required and the appraisal of the collaterals

三、授權範圍：

Delegation:

(一) 本公司辦理資金貸與事項，呈總經理及董事長核准並提報董事會決議通過後辦理。

The loaning of funds shall be approved by the General Manager and the Chairman. Then it shall be submitted to and resolved upon by the board of directors.

(二) 本公司與母公司或子公司間，或本公司之子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之額度及期間內分次撥貸或循環動用。

Loans between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the board of directors, and the Chairman may be authorized, for a specific borrower, within a certain monetary limit resolved by the board of directors, and within a period, to provide loans in installments or to make a revolving credit line available for the borrower to draw down.

四、本公司辦理資金貸與事項，財會單位應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依規定應審慎評估之事項詳予登載備查。

The finance & accounting department of the Company shall prepare a memorandum book for its fund-loaning activities and truthfully record the following information: borrower, amount, date of approval by the board of directors, lending date, and matters to be carefully evaluated hereunder.

五、本公司因情事變更，致貸與對象不符本作業程序或餘額超限時，財會單位應訂定改善計畫，並將相關改善計畫送董事會，並依計畫時程完成改善。

If, as a result of a change in circumstances, the entity receiving a loan no longer qualifies or the loan balance exceeds the limit, the Company shall design a rectification plan, submit the plan to the board of directors, and then implement the plan following the plan schedule.

第五條 貸與期限及計息方式：
Duration and interest:

一、每筆資金貸與期限不得超過一年。

The duration of a loan shall not exceed one year.

二、資金貸與利率不得低於本公司向金融機構短期借款之最高利率。本公司貸款利息之計收，以每月繳息一次為原則，如遇特殊情形，得經董事會同意後，依實際狀況需要予以調整。

The loan shall bear interest. The interest rates shall exceed the highest interest rate at which the Company borrows short-term loans from financial institutions. In principle, interest payments shall be made on a monthly basis. Under special circumstances, the rates and frequencies of interest payments can be adjusted with the approval of the board of directors.

第六條 對子公司資金貸與他人之控管程序

The guidelines and procedures for loaning of funds by the subsidiaries

一、本公司具有控制力之子(孫)或分公司，擬將資金貸與他人者，適用本處理程序。該公司若此前已個別訂定處理程序，自本程序生效後，停止適用。

For direct or indirect subsidiaries or branch offices in which Company has controlling interests, when they intend to make loans to others, the Rules shall apply. If such entities have previously enacted their own guidelines and procedures for loaning of funds to others, such guidelines and procedures shall cease to apply after the Rules take effect.

二、子公司應於每月七日以前編製上月份資金貸與他人明細表，並呈閱本公司。

The subsidiaries shall submit a detailed report to the Company, listing the loans to others made in the preceding month, by the 7th day of every month.

三、子公司資金貸與除有第三條第二項規定之情況外，資金貸與總額以不超過子公司淨值百分之四十為限；個別貸與限額以不超過子公司淨值百分之十為限。

The aggregate loan amounts shall not exceed 40% of the net worth of the subsidiary or branch office making the loans. The loan amount to any single entity shall not exceed 10% of the net worth of the subsidiary or branch office.

第七條 呈報程序：

Submission for disclosure:

四、本公司應於每月七日前將上月份資金貸與餘額提報母公司，如有重大異動，應特別述明。

The Company shall report the loan balances of the prior month to its parent company by the 7th day of each month. If there is any significant change, special clarifications shall be included.

五、本公司資金貸與達下列標準之一者，應於事實發生之日提供予母公司財會單位：
If a loan meets any of the following criteria, the Company shall submit the information to the parent company on the date of the occurrence of the fact:

(一)本公司及子公司資金貸與他人之餘額達本公司之母公司最近期財務報表淨值百分之二十以上。

The aggregate loan amounts by the Company and its subsidiaries reach 20 percent or more of the parent company's net worth as stated in its latest financial statement.

(二)本公司及子公司對單一企業資金貸與餘額達本公司之母公司最近期財務報表淨值百分之十以上。

The aggregate loan amounts by the Company and its subsidiaries to a single entity reach 10 percent or more of the parent company's net worth as stated in its latest financial statement.

(三)本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司之母公司最近期財務報表淨值百分之二以上。

The amount of a new loan by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the parent company's net worth as stated in its latest financial statement.

前項所稱之母公司係指直接及間接對本公司持有表決權之股份超過百分之五十之公司。
The aforementioned parent company means a company holding directly or indirectly 50 percent or more of the voting shares of the Company.

第八條 罰則

Disciplinary actions

本公司之經理人及主辦人員違反本作業程序時，依其情節輕重處罰。

The management and person in charge of compliance with the Rules shall be disciplined for their violation of the Rules based on the seriousness of the violation.

第九條 實施與修訂

Implementation and amendments

本作業程序經本公司股東會通過，修正時亦同。

The Rules and their amendments shall be approved by the General Shareholders Meeting.