

版次 Version	制(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	第四條：限額百分比 Article 3: Limits on guaranty amounts	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	--	5	中英對照 Bilingual versions 第八條：對子公司辦理背書保證之控管程序 Article 8: The guidelines and procedures for providing guarantees by the subsidiaries	林坤明 Kun-Ming Lin
A.3	2015.12.21	--	6	第十條：實施與修訂 Implementation and amendment	林裕府 Yu-Fu Lin

第一條 本公司有關背書保證事項悉依本作業程序之規定施行之。
The Guidelines and Procedures for Providing Guarantees (the “Rules”) are enacted for the Company to follow when providing guarantees.

第二條 本辦法之適用範圍
Guarantees in this guidelines and procedures refer to the following;

一、 融資背書保證：

Financing guaranty:

(一) 為他公司融資之目的所為之背書或保證。

Guaranty provided for the financing needs of another company

(二) 為本公司融資之目的而另開立票據予非金融事業作擔保者。

Issuance of a separate negotiable instrument to a non-financial entity as security for the financing of the Company

二、 關稅保證：係指為他公司有關關稅事項所為之背書或保證。

Customs duty guaranty: a guaranty for another company for customs duty

三、 其他背書保證：係指無法歸類列入前二項之背書或保證事項。

Other guaranty: a guaranty beyond the scope of the above two subparagraphs

四、 本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者。

Any guaranty where the Company pledges or grants a lien over its real or movable property as security for the financing of another company

第三條 背書保證之對象

Entities for which the Company may provide guaranty:

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

本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，惟背書保證前，應提報本公司董事會決議後始得辦理，且其金額不得超過本公司淨值之百分之十。
Guarantees can be provided between companies in which the Company directly or indirectly holds more than 90% of the voting shares, except that the guaranty shall be approved by the board of directors before it can be provided and the guaranty amount shall not exceed 10 percent of the net worth of the Company.

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。

However, the abovementioned does not apply to guarantees between companies in which the Company directly or indirectly holds 100 percent of the voting shares.

本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前項規定之限制，得為背書保證。 Where the Company fulfills its contractual obligations by providing mutual guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all shareholders provide guarantees for their jointly-invested company in proportion to their shareholding percentages, such guaranty shall not be subject to the restriction of the preceding paragraphs.

第四條 背書保證之額度
Limits on guaranty amounts

本公司及子公司整體得對外背書保證之總額不得超過本公司淨值之百分之四十九，其中對單一企業之背書保證限額，除本公司之子公司不得超過本公司淨值之百分之四十九外，其餘不得超過本公司淨值之百分之十。

The aggregate amounts of guarantees provided by the Company and its subsidiaries shall not exceed 49 percent of the net worth of the Company. The aggregate amount of guarantees provided for a single entity by the Company and its subsidiaries shall not exceed 10 percent of the net worth of the Company. When the single entity is a subsidiary of the Company, the aggregate guaranty amounts shall not exceed 49 percent of the net worth of the Company.

第五條 決策及授權層級
Decision and delegation

本公司辦理背書保證事項，應經董事會決議同意行之。董事會得授權董事長於等值新台幣兩仟萬元之限額內依本作業辦法有關之規定先予決行，事後再報經董事會追認之。

All guarantees shall be approved by the board of directors. The board of directors can authorize the chairman to pre-approve guarantees up to NTD 20 million while following the Rules. Such guarantees shall be ratified by the board of directors.

第六條 背書保證辦理程序
Procedures:

一、財會單位針對被背書保證公司應審慎評估，包括：

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

1. 背書保證之必要性及合理性。
The necessity and reasonableness of the guaranty
2. 以被背書保證公司之財務狀況衡量背書金額是否必須。
The necessity of the guaranty amount, as compared to the financial strength of the guaranteed company.
3. 累積背書保證金額是否仍在限額以內。
If the aggregate guaranty amounts exceed the limits
4. 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

- 二、本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證時，除應依前款規定辦理外，該子公司應於每月十五日以前提報財務狀況說明予母公司，由財會單位定期追蹤評估該子公司之營運風險、財務狀況及續保之必要性及合理性，並呈報總經理及董事長。

When the Company or its subsidiaries provide guarantees to a subsidiary, whose net worth is less than 50 percent of its paid-in capital, in addition to following the Rules, the guaranteed subsidiary shall submit its financial statements to the parent company by the 15th of each month. The finance and accounting department shall periodically review the subsidiary's operating risks, financial strength and the necessity and reasonableness of continuing to provide guaranty. The review result shall be submitted to the General Manager and the Chairman.

- 三、財會單位應建立備查簿，就背書保證對象、金額、董事會決行日期、背書保證日期及依前項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 guaranty activities and truthfully record the following information: guaranteed counterparty, amount, date of approval by the board of directors, guaranty date, and matters to be carefully evaluated under the preceding paragraph.

- 四、財會單位應隨時將註銷背書保證記入背書保證備查簿，以減少背書保證之金額。

The finance & accounting department of the Company shall update any cancellation of the guarantees on the memorandum book on a real-time basis to reduce the guaranty amounts.

- 五、本公司因情事變更，致背書保證對象不符本作業程序規定或金額超限時，應訂定改善計畫，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, a guaranteed counterparty no longer meets the requirements of these Rules or the guaranty amounts exceed the limit, the Company shall design a rectification plan and submit the plan to the board of directors, and shall complete the plan according to the timeframe set out in the plan.

第七條 呈報程序

Submission for disclosure:

- 一、本公司應於每月七日前將上月份背書保證餘額提報母公司，如有重大異動，應特別說明。

The Company shall report the guaranty 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.

- 二、本公司背書保證達下列標準之一者，應於事實發生之日提供予母公司財會單位：

If a guaranty 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)本公司及子公司背書保證餘額達本公司之母公司最近期財務報表淨值百分之五十以上。

The aggregate guaranty amounts by the Company and its subsidiaries reach 50 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背書保證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 to a single entity reach 20 percent or more of the parent company's net worth as stated in its latest financial statement.

(三)本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期投資及資金貸與餘額合計數達本公司之母公司最近期財務報表淨值百分之三十以上。

The aggregate amounts of guaranties to a single entity by the Company or its subsidiaries reach NT\$10 million or more, and the aggregate amounts of guaranties, long-term investment and loan balances reach 30 percent or more of the parent company's net worth as stated in its latest financial statement.

(四)本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司之母公司最近期財務報表淨值百分之五以上。

The aggregate amounts of new guaranties by the Company or its subsidiaries reach NT\$30 million or more, and reach 5 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 對子公司辦理背書保證之控管程序

The guidelines and procedures for providing guarantees by the subsidiaries

一、本公司具有控制力之子(孫)或分公司，擬為他人背書保證者，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 provide guarantees for others, the Rules shall apply. If such entities have previously enacted their own guidelines and procedures for providing guarantees for 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 guarantees for others made in the preceding month, by the 7th day of every month.

第九條 罰則

Disciplinary actions

本公司之經理人及主辦人員違反本作業程序時，本公司依其情節輕重處罰。

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

第十條 實施與修訂

Implementation and amendment

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.