

COASTER INTERNATIONAL CO., LTD

客思達股份有限公司

2021 年股東常會議事錄

時間：西元 2021 年 8 月 18 日(星期三)上午 9 時

地點：台中市西屯區台灣大道四段 610 號 4 樓(裕元花園酒店)

出席股數：出席股東及股東委託代理人所代表之股份計 68,723,225 股，占本公司已發行股份總數 76,055,696 股(已扣除無表決權股數 500,000 股)之 90.35%。

出席：袁惠兒獨立董事、陳忠榮獨立董事、齊隆壬獨立董事、潘敏行董事(視訊參加)，計 4 人。

列席：資誠聯合會計師事務所潘慧玲會計師  
國際通商法律事務所 黃一涵律師

主席：袁惠兒 獨立董事 紀 錄：邱雅雯  
(董事長請假，並指定袁惠兒獨立董事代理主持股東會)

## 壹、主席宣布開會

出席股東及股東委託代理人代表之股份總數已達法定數額，主席依法宣布開會。

## 貳、主席致詞：略。

## 參、報告事項

### 一、2020 年度營業狀況

說明：2020 年度營業報告書，請參閱附件一。

### 二、2020 年度審計委員會審查報告

說明：2020 年度審計委員會查核報告書，請參閱附件二。

### 三、2020 年度員工酬勞及董事酬勞報告

說明：1.依本公司章程規定，公司年度如有稅前獲利，應提撥最多百分之十五(15%)、最低百分之一(1%)作為員工酬勞，包含本公司員工及/或關係企業員工；最多百分之二(2%)作為董事酬勞。

2.本公司 2020 年度董事酬勞及員工酬勞分別為新台幣 2,359,990 元及新台幣 2,359,990 元，皆以現金發放。

3.本案業經 2021 年 3 月 23 日第二屆第 6 次薪酬委員會審議通過。

#### 四、「董事會議事規範」部分條文修訂報告

說明：1.本公司為實務運作及配合臺證治理字第 10900094681 號、11000014461 號函規定，修訂董事會議事規範第 9~12 條及第 14 條條文內容。

2.「董事會議事規範」修訂條文對照表，請參閱附件三。

### 肆、承認事項

第一案：2020 年度營業報告書及財務報表案

(董事會提)

說明：1.本公司 2020 年度營業報告書及合併財務報表業經編製完竣，其中財務報表經資誠聯合會計師事務所潘慧玲會計師、鄧聖偉會計師查核竣事，並出具無保留意見，併同營業報告書經審計委員會審查竣事並出具查核報告在案。

2.營業報告書，請參閱附件一，會計師查核報告暨合併財務報表，請參閱附件四。

3.敬請 承認。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數 (含電子方式行使表決權)	68,717,081 權 68,517,081 權)	99.99%
反對權數 (含電子方式行使表決權)	4,000 權 4,000 權)	0.00%
無效權數	0 權	0.00%
棄權與未投票權數 (含電子方式行使表決權)	2,144 權 2,144 權)	0.00%

**本案照原案表決通過。**

第二案：2020 年度盈虧撥補案

(董事會提)

說明：1.本公司 2020 年度盈餘分配，業經 2021 年 3 月 23 日董事會決議通過在案，並依本公司章程規定編製盈餘分派如下表：

COASTER INTERNATIONAL CO., LTD.	
客思達股份有限公司	
西元 2020 年度盈虧撥補表	
單位：元	
項目	新台幣金額
期初未分配盈餘	109,521,078
本期變動項目	
加：本年度稅後淨利	246,332,224
減：提列 10%法定盈餘公積	(24,472,546)
減：確定福利計畫再衡量數	(1,606,764)
減：提列特別盈餘公積	(309,363,662)
本期可供分配盈餘總額	20,410,330
減：股東紅利-現金	0
期末未分配盈餘	20,410,330
依美元 1 元=新台幣 29.4568 匯率設算	
董事長：	經理人：
	
	會計主管：
	

2.本公司 2020 年度稅後淨利為新台幣 246,332,224 元，本期可供分配盈餘為新台幣 20,410,330 元，為保留營運資金需求，本年度擬不發放股利。

3.敬請 承認。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數	68,717,081 權	99.99%
(含電子方式行使表決權	68,517,081 權)	
反對權數	4,000 權	0.00%
(含電子方式行使表決權	4,000 權)	
無效權數	0 權	0.00%
棄權與未投票權數	2,144 權	0.00%
(含電子方式行使表決權	2,144 權)	

本案照原案表決通過。

## 伍、討論事項

第一案：修訂「公司章程」部分條文案(本案須以特別決議通過)

(董事會提)

說明：1.依本公司營運需求修訂公司章程。

2.修訂對照表請參閱附件五。

3.敬請 討論。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數	68,717,081 權	99.99%
(含電子方式行使表決權	68,517,081 權)	
反對權數	4,000 權	0.00%
(含電子方式行使表決權	4,000 權)	
無效權數	0 權	0.00%
棄權與未投票權數	2,144 權	0.00%
(含電子方式行使表決權	2,144 權)	

**本案經特別決議表決通過並立即生效。**

第二案：修訂「董事選舉規範」部分條文案

(董事會提)

說明：1.依本公司實務運作需求及配合臺證治理字第 1090009468 號、11000014461 號函規定，擬修訂本公司「董事選舉規範」。

2.修訂對照表請參閱附件六。

3.敬請 討論。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數	68,717,081 權	99.99%
(含電子方式行使表決權	68,517,081 權)	
反對權數	4,000 權	0.00%
(含電子方式行使表決權	4,000 權)	
無效權數	0 權	0.00%
棄權與未投票權數	2,144 權	0.00%
(含電子方式行使表決權	2,144 權)	

**本案照原案表決通過。**

### 第三案：修訂「股東會議事規則」部分條文案

(董事會提)

說明：1.依本公司實務運作需求及配合臺證治理字第 11000014461 號函規定，擬修訂本公司「股東會議事規則」。

2.修訂對照表請參閱附件七。

3.敬請 討論。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數 (含電子方式行使表決權)	68,717,081 權 68,517,081 權)	99.99%
反對權數 (含電子方式行使表決權)	4,000 權 4,000 權)	0.00%
無效權數	0 權	0.00%
棄權與未投票權數 (含電子方式行使表決權)	2,144 權 2,144 權)	0.00%

本案照原案表決通過。

## 陸、選舉事項

改選本公司第 3 屆董事案

(董事會提)

說明：1.本公司第 2 屆董事任期於 2021 年 6 月 11 日屆滿，為配合股東會之召開辦理選舉，依公司章程 80 條，因董事或監察人(如有)任期屆滿尚未新選任者，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。

2.依公司章程 74 條，設置董事不得少於五人，最多為九人。本次應選任董事 7 人(含獨立董事 3 人)，採候選人提名制度，任期為 3 年，自 2021 年 6 月 23 日起至 2024 年 6 月 22 日止。

3.董事候選人名單業經 2021 年 03 月 23 日董事會審查，候選人名單及相關資料請參閱附件八。

4.敬請 選舉。

選舉結果：第 3 屆董事(含獨立董事)候選人當選名單及當選權數如下：

候選人類別	戶號或身分證明	姓名或名稱	得票權數	備註
董事	A203*****	高黎莎	72,144,844 權	當選
董事	1	Yeko LLC 代表人：葉伯璘	68,126,879 權	當選
董事	7	潘敏行	68,119,879 權	當選
董事	A104*****	劉榮星	68,133,844 權	當選
獨立董事	B220*****	袁惠兒	68,129,178 權	當選
獨立董事	A100*****	陳忠榮	68,129,177 權	當選
獨立董事	L100*****	齊隆壬	68,129,177 權	當選

## 柒、其他議案

解除新任董事及其代表人競業禁止限制案

(董事會提)

- 說明：1.依上市公司董事會設置及行使職權遵循事項要點準用公司法第 209 條，董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得許可。
- 2.本公司董事或有參與其他與本公司營業範圍相同或相似之公司經營之行為，應依公司法第 209 條規定提請股東會同意，解除本公司董事競業禁止之限制。
- 3.解除第 3 屆董事候選人競業禁止限制業經本公司 2021 年 3 月 23 日董事會決議，董事候選人兼任其他公司名稱及職務，請參閱附件九。
- 4.敬請 討論。

決議：本案表決結果如下：

表決時出席股東表決權數：68,723,225 權		
表決結果		占出席股東表決權數
贊成權數 (含電子方式行使表決權)	68,659,082 權 68,459,082 權)	99.90%
反對權數 (含電子方式行使表決權)	62,004 權 62,004 權)	0.09%
無效權數	0 權	0.00%
棄權與未投票權數 (含電子方式行使表決權)	2,139 權 2,139 權)	0.00%

**本案照原案表決通過。**

**捌、臨時動議：無。**

**玖、散會：同日上午 9 時 44 分議畢，主席宣布散會。**

(本次股東常會紀錄僅載明會議進行要旨，詳盡內容仍應以會議影音紀錄為準。)

## 【附件一】營業報告書

### 英屬開曼群島商客思達股份有限公司

### 營業報告書

#### 一、經營方針

2020 年新型冠狀病毒肆虐全球，大幅度地改變民眾的生活方式及消費習慣，對全球貨物航運及供應鏈管理亦造成全面性的影響。客思達集團憑藉長期耕耘美國家具市場之經驗，面對快速變化的市場及各種挑戰，步步為營，將精神集中於配銷通路之管理及調控，客思達經營團隊貫徹設定之年度營運目標，積極檢視營收品質且費用控管得宜，達成 2020 年稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元之經營成果。

展望未來，客思達仍將致力於提升營業收入之品質，依營收來源分析貢獻度，在存貨成本持續上升之壓力下，繼續維持有競爭力的售價及毛利率，同時強化自行開發之數位銷售平台(CC3)以及採購管理平台(RP2)之功能，以增進交易效率、減少存貨及物流之處理成本及費用，進而達成獲利。展望 2021 年，延續上一年度之經營目標與實績，客思達將繼續投注心力及資源於管理數據、資訊決策系統之優化，希望結合客思達之供貨能力以及遍及全美之中小型實體通路業者之實體服務，建立自有電子商務銷售平台，朝向 O2O 線上到線下的銷售模式邁進。

#### 二、營運概況

受到新冠肺炎疫情以及新台幣匯率升值之影響，客思達 2020 年全年合併營收為新台幣 10,314,597 千元，較前一年度減少 12.12%。營業毛利率自 2019 年之 28.65% 上升至 30.77%，2020 年全年營業毛利新台幣 3,173,407 千元，較前一年度減少 5.65%。

由於集團持續控管費用，加上配合防疫措施，員工全年出勤時數減少以及縮減家具商展行銷活動等因素，致推銷費用及管理費用分別較上一年度減少 16.79% 及 16.20%，2020 年全年合併營業費用新台幣 2,838,659 千元，較前一年度之新台幣 3,360,756 千元減少 15.54%。

2020 年合併營業外收支為淨支出新台幣 103,411 千元，較前一年度減少 15.37%，主要係財務成本較上一年度減少 33,769 千元所致（財務成本包含銀行借款之利息、關係人借款之利息以及租賃負債之利息）。

2020 年全年稅前淨利為新台幣 231,337 千元，加計所得稅利益新台幣 14,995 千元，2020 年度稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元。

#### 三、營業計劃實施成果

客思達集團 2020 年之營運目標，為積極檢視營收來源品質以及減少營業費用，達成年度獲利。在經營團隊貫徹營業計劃之下，2020 年營業毛利率較上一年度提升至 30.77%，加上費用管控得宜，營業費用較上一年度減少 15.54%，達成 2020 年稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元之經營結果。

客思達集團之長期營運目標為發展 O2O 線上到線下的銷售模式。客思達集團於 2020 年推出連結經銷商社群之專案，由合作中小型實體業者及經銷商加入，由實體業者提供運送、組裝、及售後支援之實體在地服務，同時由客思達總部支援中小實體業者及經銷商之銷售及服務業務。客思達集團之中長期營運計畫為結合客思達之供貨能力以及遍及全美之中小型實體通路業者之

實體服務，建立自有電子商務銷售平台，朝向 O2O 線上到線下的銷售模式邁進。客思達集團將持續精進供應鏈管理效率及產品開發設計能力、並結合中小實體通路、將觸角延伸至客戶服務，同時維持最適存貨規模、強化管理的競爭力、維持穩健的財務結構、提升獲利能力，期能以實質的成績回饋給股東。

#### 四、營業收支執行情形

##### 1. 營業收入部分

2020 年度合併營業收入為新台幣 10,314,597 千元，較 2019 年之新台幣 11,737,383 千元減少新台幣 1,422,786 千元，主要受到新冠肺炎疫情以及新台幣匯率升值之影響，致營業收入下滑 12.12%。以功能性貨幣表示，2020 年度合併營業收入美金 350,160 千元，較 2019 年度之美金 379,698 千元減少美金 29,538 千元，下降幅度為 7.78%。

##### 2. 營業支出部分

2020 年度營業費用新台幣 2,838,659 千元，較 2019 年之新台幣 3,360,756 千元減少 522,097 千元，營業費用減少幅度達 15.54%，由於集團持續控管費用，加上配合防疫措施，全年員工出勤時數減少以及縮減家具商展行銷活動等因素，推銷費用及管理費用分別較上一年度減少 16.79% 及 16.20% 所致。

#### 五、獲利能力分析

由於客思達集團積極檢視營收來源品質以及減少營業費用，達成 2020 年度稅後淨利新台幣 246,332 千元，稅後每股盈餘 3.24 元。

#### 六、研究發展狀況（本公司於資訊決策、行銷及管理層面投入之研究發展）

為強化資訊決策的品質與效率，本集團已建立資訊之取得與資料分析之方法，包含架設平台與工具蒐集公司現有數據及資料進行分析，同時開發 RPA 流程機器人，運用內部及外部資源來達成資訊處理自動化之目標，達成效率。

此外，本集團致力於建立品牌形象及影響力，持續投入行銷資源。在銷售層面，本集團持續優化自行開發之數位銷售平台“CC3”來協助經銷商(Dealer)完成交易，使經銷商(Dealer)易於檢視訂單之訂購數量、應付金額及運費資訊，同時便於其追蹤及管理貨物運送進度及付款情形，加快交易流程及效率。在採購管理層面，本集團持續優化自行開發之採購管理系統“RP2”，將貨物運輸關務進程以及庫存情形等資訊即時並準確地傳遞予決策部門，提升資訊透明度及決策品質，進而減少貨物於美國本土再次裝載轉運次數，減少人力及時間成本，提升營運效率。

敬祝 各位 身體健康、萬事如意

董事長



經理人



會計主管



**【附件二】2020 年度審計委員會查核報告**

**審計委員會審查報告書**

董事會造具本公司 2020 年度營業報告書、合併財務報告及盈虧撥補議案，其中合併財務報告業經資誠聯合會計師事務所潘慧玲會計師及鄧聖偉會計師查核完竣，並出具查核報告。上述營業報告書、合併財務報告及盈虧撥補議案，業經本審計委員會審查完竣，認為尚無不符，爰依證券交易法第 14 條之 4 及公司法第 219 條規定報告，敬請鑒核。

客思達股份有限公司 COASTER INTERNATIONAL CO., LTD.

審計委員會召集人：



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袁 惠 兒

西 元            2    0    2    1            年            3            月            2    3            日

**【附件三】董事會議事規範修訂對照表**

Coaster International Co., Ltd.

客思達股份有限公司

**Revision Comparison Table for PROCEDURAL RULES OF BOARD MEETINGS**

**董事會議事規範修訂對照表**

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
9	<p>Meeting Agenda 議事內容</p> <p>The agenda for the regular Board meetings shall include the following matters for the least:</p> <p>定期性董事會之議事內容，至少包括下列各事項：</p> <p>1. Matters to be reported:</p> <p>報告事項：</p> <p>(1)Minutes of proceedings of former meeting and status of implementation;</p> <p>(2)Important financial and business reports;</p> <p>(3)Internal audit reports; and</p> <p>(4)Other important reports.</p> <p>(1)前次會議紀錄及執行情形。</p> <p>(2)重要財務業務報告。</p> <p>(3)內部稽核業務報告。</p> <p>(4)其他重要報告事項。</p> <p>2.Matters for discussion:</p> <p>討論事項：</p> <p>(1)Matters reserved for further discussion from former meeting; and</p> <p>(2)Matters to be discussed during the meeting.</p> <p>(1)前次會議保留之討論事項。</p> <p>(2)本次會議預定討論事項。</p> <p>3.Extempore Motion</p> <p>臨時動議。</p>	<p>Meeting Agenda 議事內容</p> <p>The agenda for the regular Board meetings shall include the following matters for the least:</p> <p>定期性董事會之議事內容，至少包括下列各事項：</p> <p>1. Matters to be reported:</p> <p>報告事項：</p> <p>(1)Minutes of proceedings of former meeting and status of implementation;</p> <p>(2)Important financial and business reports;</p> <p>(3)Internal audit reports; and</p> <p>(4)Other important reports.</p> <p>(1)前次會議紀錄及執行情形。</p> <p>(2)重要財務業務報告。</p> <p>(3)內部稽核業務報告。</p> <p>(4)其他重要報告事項。</p> <p>2.Matters for discussion:</p> <p>討論事項：</p> <p>(1)Matters reserved for further discussion from former meeting; and</p> <p>(2)Matters to be discussed during the meeting.</p> <p>(1)前次會議保留之討論事項。</p> <p>(2)本次會議預定討論事項。</p> <p>3.Extempore Motion</p> <p>臨時動議。</p>	<p>English version typo correction</p> <p>英文版錯字修正</p>
10	<p>Proposal Discussion 議案討論</p> <p>Board meetings shall be conducted accordance with the procedure of the meeting as scheduled in the meeting notice, which may be subject to change upon consent of a majority of the Directors present at the Board meeting.</p> <p>董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。</p> <p>The Chairman may not declare adjournment without the consent of a majority of the Directors present at the meeting.</p> <p>非經出席董事過半數同意者，主席不得逕行宣布散會。</p> <p>During a Board meeting, if the Directors present the meeting do not exceed half of the Directors attendance at the meeting, upon motion filed by the Directors present in the meeting, the Chairman shall declare</p>	<p>Proposal Discussion 議案討論</p> <p>Board meetings shall be conducted accordance with the procedure of the meeting as scheduled in the meeting notice, which may be subject to change upon consent of a majority of the Directors present at the Board meeting.</p> <p>董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。</p> <p>The Chairman may not declare adjournment without the consent of a majority of the Directors present at the meeting.</p> <p>非經出席董事過半數同意者，主席不得逕行宣布散會。</p> <p>During a Board meeting, if the Directors present the meeting do not exceed half of the Directors attendance at the meeting, upon motion filed by the Directors present in the meeting, the Chairman shall declare</p>	<p>Item adjustment</p> <p>項次調整</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	suspension of the meeting and the provisions under Paragraph 3, Article 7 of the Rules may apply <i>mutatis mutandis</i> . 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第七條第三項規定。	suspension of the meeting and the provisions under Paragraph <b>4</b> , Article 7 of the Rules may apply <i>mutatis mutandis</i> . 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第七條第 <b>四</b> 項規定。	
11	Matters that Must be Discussed at the Board Meeting 應經董事會討論事項 The following matters shall be brought to a Board meeting for discussion: 下列事項應提董事會討論: 1.The Company's business plan; 本公司之營運計畫。 2. Annual financial report and <del>biannual financial report, exclusive of the semi-annual financial report</del> which is <del>not</del> required to be audited by the <del>accountants pursuant to the Applicable Listing Rules</del> ; 年度財務報告及半年度財務報告。但半年度財務報告依上市(櫃)法令規定無須經會計師查核簽證者，不在此限。 3. Internal control system established or amended in accordance with the Applicable Listing Rules, and Assessment of the effectiveness of the internal control system; 依上市(櫃)法令規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。 4. Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, provision of guarantee, established or amended in accordance with the Applicable Listing Rules; 依上市(櫃)法令訂定或修正之取得或處分資產、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重大財務業務行為之處理程序。 5. Offering, issue or private placement of securities of the nature of equity; 募集、發行或私募具有股權性質之有價證券。 6. Appointment and/or dismissal of a financial, accounting or internal audit officers; 財務、會計或內部稽核主管之任免。 7. 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 meeting for ratification; and; and 對關係人之捐贈或對非關係人之重大	Matters that Must be Discussed at the Board Meeting 應經董事會討論事項 The following matters shall be brought to a Board meeting for discussion: 下列事項應提董事會討論: 1.The Company's business plan; 本公司之營運計畫。 2. Annual financial reports and <b><u>second-quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairman, managerial officer, and accounting officer;</u></b> <b><u>由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告。</u></b> 3. Internal control system established or amended in accordance with the Applicable Listing Rules, and Assessment of the effectiveness of the internal control system; 依上市(櫃)法令規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。 4. Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, provision of guarantee, established or amended in accordance with the Applicable Listing Rules; 依上市(櫃)法令訂定或修正之取得或處分資產、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重大財務業務行為之處理程序。 5. <b><u>Any matter relating to the personal interest of the Director;</u></b> <b><u>涉及董事自身利害關係之事項。</u></b> 6. <b><u>The entering into of a transaction relating to material assets or derivatives;</u></b> <b><u>重大之資產或衍生性商品交易。</u></b> 7. <b><u>A material monetary loan, endorsement, or provision of guarantee;</u></b> <b><u>重大之資金貸與、背書或提供保證。</u></b> 8. Offering, issue or private placement of securities of the nature of equity; 募集、發行或私募具有股權性質之有價證券。	Pursuant to the Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 and Article 14-5 of Securities and Exchange Act and “Sample Template for XXX Co., Ltd. Rules Governing the Scope of Powers of Independent Directors to revised the related content 配合臺證治理字第10900094681號函、證券交易法第14條之5及獨立董事職責範疇規則修正並調整項次

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>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。</p> <p>8. Matters to be resolved at general meetings or by the Board meeting in accordance with the Applicable Listing Rules, Law or the Articles, or any such significant matters as may be prescribed by the Commission.</p> <p>依上市(櫃)法令、法律或本章程規定應由股東會決議或董事會決議事項或主管機關(金管會)規定之重大事項。 (以下略)</p>	<p><b><u>9. The hiring or dismissal of an attesting certified public accountant as the auditors of the Company, or the compensation given thereto;</u></b> <b><u>簽證會計師之委任、解任或報酬。</u></b></p> <p><b><u>10. Appointment and/or dismissal of a financial, accounting or internal audit officers;</u></b> 財務、會計或內部稽核主管之任免。</p> <p><b><u>11. 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 meeting for ratification; and; and</u></b> 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。</p> <p><b><u>12. Matters to be resolved at general meetings or by the Board meeting in accordance with the Applicable Listing Rules, Law or the Articles, or any such significant matters as may be prescribed by the Commission.</u></b> 依上市(櫃)法令、法律或本章程規定應由股東會決議或董事會決議事項或主管機關(金管會)規定之重大事項。 (以下略)</p>	
12	<p>Voting(1) 表決(1)</p> <p>The Chairman may declare end of discussion of a proposal the agenda and have the proposal voted on if he or she deems the proposal in discussion is ready for a vote.</p> <p>主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。</p> <p>Votes shall be cast for the proposal in the agenda of the Board meeting.</p> <p>表決時應就董事會議案內容所載之事由為之。</p> <p>For purpose of the preceding two paragraphs, all Directors present at the meeting do not include Directors who may not exercise their voting right in accordance with the provisions under Article 14 of the Rules.</p> <p>前二項所稱出席董事全體不包括依第十四條規定不得行使表決權之董事。</p> <p>Votes may be cast in one of the following manners as determined by the Chairman; provided, however, that when a person present at the meeting files an objection, the decision shall be made according to majority votes:</p> <p>表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之</p>	<p>Voting(1) 表決(1)</p> <p>The Chairman may declare end of discussion of a proposal the agenda and have the proposal voted on if he or she deems the proposal in discussion is ready for a vote.</p> <p>主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。</p> <p>Votes shall be cast for the proposal in the agenda of the Board meeting.</p> <p>表決時應就董事會議案內容所載之事由為之。</p> <p>For purpose of the preceding two paragraphs, all Directors present at the meeting do not include Directors who may not exercise their voting right in accordance with the provisions under Article 14 of the Rules.</p> <p>前二項所稱出席董事全體不包括依第十四條規定不得行使表決權之董事。</p> <p><b><u>When a proposal comes to a vote at a Board meeting, if no attending director voices an objection following an inquiry by the Chairman, the proposal will be deemed approved. If there is an objection following an inquiry by the Chairman, the proposal shall be brought to a vote.</u></b></p>	Revise with practical operations 配合實務運作進行修訂

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>意見決定之：</p> <p>1. Vote by show of hands or by voting system;</p> <p>2. Roll-call vote;</p> <p>3. Vote by ballots; or</p> <p>4. Any other voting method as determined by the Company.</p> <p>1.舉手表決或投票器表決。</p> <p>2.唱名表決。</p> <p>3.投票表決。</p> <p>4.其他本公司自行選用之表決。</p>	<p><u>本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。</u></p> <p>Votes may be cast in one of the following manners as determined by the Chairman; provided, however, that when a person present at the meeting files an objection, the decision shall be made according to majority votes:</p> <p>表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：</p> <p>1. Vote by show of hands or by voting system;</p> <p>2. Roll-call vote;</p> <p>3. Vote by ballots; or</p> <p>4. Any other voting method as determined by the Company.</p> <p>1.舉手表決或投票器表決。</p> <p>2.唱名表決。</p> <p>3.投票表決。</p> <p>4.其他本公司自行選用之表決。</p>	
14	<p><b>Voting on Proposal 議案之表決</b></p> <p>Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.</p> <p>議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。</p> <p>In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.</p> <p>同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of elected directors and/or supervisors and numbers of shares voted for the election of directors and/or supervisors, shall be announced at the same meeting.</p> <p>股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。</p> <p>Voting ballots cast in the election of director(s) shall be signed and sealed by</p>	<p><b>Voting on Proposal 議案之表決</b></p> <p>Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.</p> <p>議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。</p> <p>In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.</p> <p>同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the <u>name</u> list of <u>all elected</u> directors and/or supervisors <u>nominated for election</u> and numbers of <u>votes</u> shares <del>voted for the election of directors and/or supervisors</del>, shall be announced at the same meeting.</p> <p>股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數<u>及落選董事、監察人(如有)與其獲得之選舉權數。</u></p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021)</p> <p>配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.</p> <p>董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	<p>Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.</p> <p>董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	

**【附件四】2020 年度會計師查核報告暨合併財務報表****會計師查核報告**

(21)財審報字第 20004871 號

客思達股份有限公司 公鑒：

**查核意見**

客思達股份有限公司及子公司（以下簡稱「客思達集團」）西元 2020 年及 2019 年 12 月 31 日之合併資產負債表，暨西元 2020 年及 2019 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達客思達集團西元 2020 年及 2019 年 12 月 31 日之合併財務狀況，暨西元 2020 年及 2019 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

**查核意見之基礎**

本會計師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執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與客思達集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

**關鍵查核事項**

關鍵查核事項係指依本會計師之專業判斷，對客思達集團西元 2020 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

客思達集團西元 2020 年度合併財務報表之關鍵查核事項如下：

## 關鍵查核事項-存貨備抵跌價損失評估

### 事項說明

存貨評價之會計政策請詳合併財務報告附註四(十一)；存貨評價之會計估計及假設請詳合併財務報告附註五(二)；存貨備抵跌價損失之說明請詳合併財務報告附註六(五)。截至西元 2020 年 12 月 31 日，存貨評價後之帳面金額為新台幣 1,590,795 仟元，佔合併資產總額 29%。

客思達集團所營業務為家具買賣進口及批發，主要係向亞洲地區供應商進貨再售予美國當地中小型家具零售店、網路電商及大型連鎖店，在美國各地設有多處倉儲，視自身為銷售客戶之物流中心，以確保商品供應即時無虞，故存貨餘額佔整體合併資產比重較大。客思達集團之存貨評價，係採用成本與淨變現價值孰低進行衡量，針對超過特定時間貨齡之存貨及經個別辨認有呆滯之存貨，其淨變現價值係考量過往歷史出售折價幅度資訊推算而得。由於淨變現價值波動對於存貨評價影響重大，且涉及重大判斷，考量客思達集團之存貨金額重大，因此本會計師將存貨備抵跌價損失評估列為查核重要事項之一。

### 因應之查核程序

本會計師已執行之查核程序彙總說明如下：

1. 評估管理階層提列存貨呆滯及跌價損失政策之合理性，包含淨變現價值決定之依據、存貨折價幅度之歷史資訊來源及個別辨別呆滯存貨基礎之合理性。
2. 瞭解倉管流程，檢視年度盤點計畫並參與年度存貨盤點，以評估該公司存貨控管之有效性。
3. 瞭解存貨貨齡報表系統邏輯之適當性，抽核驗證貨齡報表之正確性，以確認報表資訊與其政策一致。
4. 測試存貨淨變現價值明細表之適當性。
5. 抽查個別存貨料號用以核對折價幅度之歷史資訊，輔以比較前期提列之備抵跌價損失及參酌期後事項，進而評估決定備抵跌價損失之合理性。
6. 針對依照存貨貨齡及淨變現價值評估後提列之跌價損失，評估其合理性。

## 管理階層與治理單位對合併財務報表之責任

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

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

客思達集團之治理單位負有監督財務報導流程之責任。

## 會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照中華民國一般公認審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照中華民國一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對客思達集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使客思達集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等

揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致客思達集團不再具有繼續經營之能力。

5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對客思達集團西元 2020 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

資 誠 聯 合 會 計 師 事 務 所

潘慧玲



會計師

鄧聖偉



前財政部證券暨期貨管理委員會

核准簽證文號：(88)台財證(六)第 95577 號

金融監督管理委員會

核准簽證文號：金管證審字第 1020013788 號

西 元 2 0 2 1 年 3 月 2 3 日



客思達股份有限公司及其子公司  
合併資產負債表  
西元2020年及2019年12月31日

單位：新台幣仟元

資 產		附註	2020 年 12 月 31 日		2019 年 12 月 31 日	
			金 額	%	金 額	%
流動資產						
1100	現金及約當現金	六(一)	\$ 1,077,127	20	\$ 447,213	7
1136	按攤銷後成本衡量之金融資產—流 動	六(二)	8,424	-	-	-
1170	應收帳款淨額	六(三)	338,098	6	670,796	11
1200	其他應收款	六(四)	246,725	5	135,923	2
1220	本期所得稅資產	六(二十一)	81,798	2	25,662	-
130X	存貨	六(五)	1,590,795	29	2,483,028	41
1410	預付款項		113,294	2	96,344	2
11XX	流動資產合計		3,456,261	64	3,858,966	63
非流動資產						
1535	按攤銷後成本衡量之金融資產—非 流動	六(二)、八及九	85,644	2	-	-
1600	不動產、廠房及設備	六(六)	102,858	2	104,505	2
1755	使用權資產	六(七)	1,444,764	27	1,708,453	28
1780	無形資產		21,548	-	37,298	-
1840	遞延所得稅資產	六(二十一)	240,440	4	370,106	6
1920	存出保證金		41,115	1	44,054	1
15XX	非流動資產合計		1,936,369	36	2,264,416	37
1XXX	資產總計		\$ 5,392,630	100	\$ 6,123,382	100

(續次頁)

客思達股份有限公司及子公司  
合併資產負債表  
西元2020年及2019年12月31日

單位：新台幣仟元

負債及權益		附註	2020 年 12 月 31 日		2019 年 12 月 31 日	
			金 額	%	金 額	%
流動負債						
2100	短期借款	六(八)	\$ 26,869	1	\$ 910,743	15
2130	合約負債—流動		75,082	1	56,374	1
2150	應付票據		4,600	-	6,505	-
2170	應付帳款		321,656	6	227,051	4
2200	其他應付款	六(九)	297,204	6	289,596	5
2220	其他應付款項—關係人	七	213,601	4	-	-
2230	本期所得稅負債		9,978	-	4,235	-
2250	負債準備—流動		53,413	1	61,254	1
2280	租賃負債—流動	七	480,984	9	541,195	9
2365	退款負債—流動	六(十)	106,075	2	75,895	1
2399	其他流動負債—其他		614	-	1,615	-
21XX	流動負債合計		1,590,076	30	2,174,463	36
非流動負債						
2570	遞延所得稅負債	六(二十一)	4,321	-	4,234	-
2580	租賃負債—非流動	七	1,117,067	21	1,334,690	22
2640	淨確定福利負債—非流動	六(十一)	28,446	-	26,243	-
2670	其他非流動負債—其他		8,327	-	8,164	-
25XX	非流動負債合計		1,158,161	21	1,373,331	22
2XXX	負債總計		2,748,237	51	3,547,794	58
權益						
3110	普通股股本	六(十三)	765,557	14	765,557	12
3200	資本公積		1,791,308	33	1,791,308	29
	保留盈餘	六(十四)				
3310	法定盈餘公積		55,493	1	55,493	1
3350	未分配盈餘		354,246	7	109,520	2
3400	其他權益		( 309,363)	( 6)	( 133,442)	( 2)
3500	庫藏股票	六(十三)	( 12,848)	-	( 12,848)	-
3XXX	權益總計		2,644,393	49	2,575,588	42
	重大或有負債及未認列之合約承諾	九				
3X2X	負債及權益總計		\$ 5,392,630	100	\$ 6,123,382	100

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璵

會計主管：潘敏行



客思達股份有限公司及子公司  
合併綜合損益表  
西元 2020 年及 2019 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元  
(除每股盈餘(虧損)為新台幣元外)

項目	附註	2020 年 度	2019 年 度
		金 額 %	金 額 %
4000 營業收入	六(十五)	\$ 10,314,597 100	\$ 11,737,383 100
5000 營業成本	六(五)(十一)		
	(十九)(二十)	( 7,141,190) ( 69)	( 8,374,047) ( 71)
5900 營業毛利		3,173,407 31	3,363,336 29
營業費用	六(十一)(十九)		
	(二十)		
6100 推銷費用		( 1,932,621) ( 19)	( 2,322,701) ( 20)
6200 管理費用		( 869,670) ( 9)	( 1,037,748) ( 9)
6450 預期信用減損損失	十二(二)	( 36,368) -	( 307) -
6000 營業費用合計		( 2,838,659) ( 28)	( 3,360,756) ( 29)
6900 營業利益		334,748 3	2,580 -
營業外收入及支出			
7100 利息收入	六(二)	444 -	1,606 -
7010 其他收入	六(十六)	6,572 -	22,819 -
7020 其他利益及損失	六(十七)	( 6,784) -	( 9,201) -
7050 財務成本	六(十八)及七	( 103,643) ( 1)	( 137,412) ( 1)
7000 營業外收入及支出合計		( 103,411) ( 1)	( 122,188) ( 1)
7900 稅前淨利(淨損)		231,337 2	119,608 ( 1)
7950 所得稅利益	六(二十一)	14,995 -	47,382 -
8200 本期淨利(淨損)		\$ 246,332 2	\$ 72,226 ( 1)
其他綜合損益			
8311 確定福利計畫之再衡量數	六(十一)	(\$ 2,008) -	(\$ 952) -
8349 與不重分類之項目相關之所得稅		402 -	190 -
後續可能重分類至損益之項目			
8361 國外營運機構財務報表換算之兌換差額		( 175,921) ( 2)	( 37,690) -
8300 本期其他綜合損失之稅後淨額		(\$ 177,527) ( 2)	(\$ 38,452) -
8500 本期綜合利益(損失)總額		\$ 68,805 -	(\$ 110,678) ( 1)
淨利(損)歸屬於：			
8610 母公司業主		\$ 246,332 2	(\$ 72,226) ( 1)
綜合損益總額歸屬於：			
8710 母公司業主		\$ 68,805 -	(\$ 110,678) ( 1)
基本每股盈餘			
9750 基本每股盈餘(虧損)	六(二十二)	\$ 3.24	(\$ 0.95)
稀釋每股盈餘			
9850 稀釋每股盈餘(虧損)	六(二十二)	\$ 3.10	(\$ 0.95)

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璵

會計主管：潘敏行





客思達股份有限公司及其子公司  
合併資產負債表  
西元2020年及2019年12月31日

單位：新台幣仟元

歸屬	資本	溢價	本公積	公積	留	業	主	之	權	益
附註	普通	股本	溢價	工認股	法定盈餘公積	未分配盈餘	盈餘	其他權益	庫藏股	總額
				資本公積一員				國外營運機構財務報表換算之兌換差額		
2019										
2019年1月1日餘額	\$ 765,557	\$ 1,764,524	\$ 25,060	\$ 55,493	\$ 260,690	\$ 12,848	\$ 95,752	\$ 2,762,724		
追溯適用影響數	-	-	-	-	(78,182)	-	-	(78,182)		
2019年1月1日調整後餘額	765,557	1,764,524	25,060	55,493	182,508	(12,848)	(95,752)	2,684,542		
本期合併淨損	-	-	-	-	(72,226)	-	-	(72,226)		
本期其他綜合損益	-	-	-	-	(762)	-	(37,690)	(38,452)		
本期綜合損益總額	-	-	-	-	(72,988)	-	(37,690)	(110,678)		
員工認股權酬勞成本	-	-	1,724	-	-	-	-	1,724		
2019年12月31日餘額	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 109,520	\$ 12,848	\$ 133,442	\$ 2,575,588		
2020										
2020年1月1日餘額	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 109,520	\$ 12,848	\$ 133,442	\$ 2,575,588		
本期合併淨利	-	-	-	-	246,332	-	-	246,332		
本期其他綜合損益	-	-	-	-	(1,606)	-	(175,921)	(177,527)		
本期綜合損益總額	-	-	-	-	244,726	-	(175,921)	68,805		
2020年12月31日餘額	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 354,246	\$ 12,848	\$ 309,363	\$ 2,644,393		

六(十二)



董事長：高黎莎

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。



經理人：葉伯璘



會計主管：潘敏行



客思達股份有限公司及其子公司  
合併現金流量表  
西元2020年及2019年1月1日至12月31日

單位：新台幣仟元

附註	2020 年 1 月 1 日 至 12 月 31 日	2019 年 1 月 1 日 至 12 月 31 日
<b>營業活動之現金流量</b>		
本期稅前淨利(淨損)	\$ 231,337	(\$ 119,608)
調整項目		
收益費損項目		
預期信用減損損失	十二(二) 36,368	307
迴轉逾期應付款利益	六(十六) -	( 15,631 )
折舊費用	六(十九) 555,284	583,170
攤銷費用	六(十九) 10,296	11,478
處分不動產、廠房及設備利益	六(十七) ( 103 )	( 352 )
利息費用	六(十八) 79,897	120,276
利息收入	( 444 )	( 1,606 )
股份基礎給付酬勞成本	六(十二) -	1,724
租賃修改利益	六(十七) ( 4,981 )	-
與營業活動相關之資產/負債變動數		
與營業活動相關之資產之淨變動		
應收帳款	296,330	( 68,961 )
其他應收款	( 110,802 )	87,752
預付款項	( 16,950 )	23,290
存貨	892,233	520,466
與營業活動相關之負債之淨變動		
合約負債—流動	18,708	5,469
應付票據	( 1,905 )	5,014
應付帳款	94,605	( 435,186 )
其他應付款	7,608	( 41,284 )
其他應付款—關係人	-	( 1,734 )
負債準備—流動	( 3,932 )	( 981 )
退款負債—流動	36,978	5,379
其他流動負債—其他	( 1,001 )	396
淨確定福利負債	194	247
其他非流動負債—其他	163	( 18,183 )
營運產生之現金流入	2,119,883	661,442
本期收取之利息	444	1,606
本期支付之利息	( 79,897 )	( 120,276 )
本期支付之所得稅	( 6,988 )	( 27,149 )
本期退還之所得稅	78,095	-
營業活動之淨現金流入	2,111,537	515,623
<b>投資活動之現金流量</b>		
按攤銷後成本衡量之金融資產—流動增加	( 8,424 )	-
按攤銷後成本衡量之金融資產—非流動增加	( 85,644 )	-
出售不動產、廠房及設備款	584	544
購置不動產、廠房及設備	六(六) ( 39,272 )	( 48,953 )
購置無形資產	-	( 6,182 )
存出保證金減少	2,939	501
投資活動之淨現金流出	( 129,817 )	( 54,090 )
<b>籌資活動之現金流量</b>		
短期借款增加	六(二十三) 14,728	788,266
短期借款減少	六(二十三) ( 839,362 )	( 737,903 )
租賃本金償還	六(二十三) ( 518,637 )	( 526,080 )
其他應付款—關係人增加	六(二十三) 213,601	-
籌資活動之淨現金流出	( 1,129,670 )	( 475,717 )
匯率影響數	( 180,622 )	( 30,899 )
本期現金及約當現金增加(減少)數	671,428	( 45,083 )
期初現金及約當現金餘額	378,830	423,913
期末現金及約當現金餘額	\$ 1,050,258	\$ 378,830
現金及約當現金之組成：		
資產負債表帳列之現金及約當現金	六(一) \$ 1,077,127	\$ 447,213
其他符合國際會計準則第七號現金及約當現金定義之項目	六(八) ( 26,869 )	( 68,383 )
期末現金及約當現金餘額	\$ 1,050,258	\$ 378,830

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璘

會計主管：潘敏行



【附件五】 公司章程修訂對照表

Coaster International Co., Ltd.

客思達股份有限公司

Revision Comparison Table for ARTICLES OF INCORPORATION

公司章程修訂對照表

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
特別決議日期	THE COMPANYS LAW(AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCAITION OF COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 (Adopted by special Resolution Passed on June 23, 2020) 股份有限公司 公司法(如修訂版) COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 之 公司章程 修訂和重述版 (於 2020 年 6 月 23 日以特別決議通過)	THE COMPANYS LAW(AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCAITION OF COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 (Adopted by special Resolution Passed on June 23, <b>2021</b> ) 股份有限公司 公司法(如修訂版) COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 之 公司章程 修訂和重述版 (於 <b>2021</b> 年 6 月 23 日以特別決議通過)	To update the date of special resolution adopted by the shareholders at annual general meeting. 於股東會以特別決議通過此次修正章程日期。
15	The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose: (a)in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company; (b)in connection with meeting the Company's obligation under Share subscription warrants and/or options; (c)in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; <del>or</del> (d)in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares; 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用： (a)與他公司合併、本公司分割或本公司重整有關； (b)與本公司履行其認股權憑證和/或認股權契約之義務有關； (c)與本公司履行可轉換公司債或附認股權公司債之義務有關；或 (d)與本公司履行附認股權特別股之義務有關。	The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose: (a)in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company; (b)in connection with meeting the Company's obligation under Share subscription warrants and/or options; (c)in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; (d)in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares-; <b><u>(e)in connection with bonus share as the employees' remunerations;</u></b> <b><u>(f)in connection with the employee restricted shares; or</u></b> <b><u>(g)in connection with a private placement.</u></b> 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用： (a)與他公司合併、本公司分割或本公司重整有關； (b)與本公司履行其認股權憑證和/或認股權契約之義務有關；	To update the content is due to the shareholders' pre-emptive right shall not apply in the event include restricted shares for employees (17B), private placement (17C) and the allotment of bonus shares in employees' remunerations (139A). 增訂不適用股東優先認購權者，應包含限制員工權利新股 (17B)、私募(17C)及員工酬勞發行新股 (139A)。

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		(c)與本公司履行可轉換公司債或附認股權公司債之義務有關； (d)與本公司履行附認股權特別股之義務有關； <u>(e)與分派員工酬勞有關者；</u> <u>(f)與限制員工權利新股有關者；或</u> <u>(g)與私募有關。</u>	
50	<p>The following matters and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; <del>material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:</del></p> <p>(a) election or discharge of Directors or supervisors (if any);  (b) amendments to the Memorandum of Association and/or these Articles;  (c) reduction in share capital of the Company;  (d) application for de-registration as a public company;  (e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;  (f) 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;  (g) the transfer of the whole or any material part of its business or assets;  (h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;  (i) the private placement of equity-linked securities;  (j) granting waiver to the Director's engaging in any business within the scope of business of the Company;  (k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;  (l) 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;  (m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then</p>	<p>The following matters and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <p>(a) election or discharge of Directors or supervisors (if any);  (b) amendments to the Memorandum of Association and/or these Articles;  (c) reduction in share capital of the Company;  (d) application for de-registration as a public company;  (e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;  (f) 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;  (g) the transfer of the whole or any material part of its business or assets;  (h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;  (i) the private placement of equity-linked securities;  (j) granting waiver to the Director's engaging in any business within the scope of business of the Company;  (k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;  (l) 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;  (m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, 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;  (n) the transfer of Treasury Shares to its employees by the Company;</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 and 1080024221, dated January 2, 2021) 配合臺證治理字第 10900094681 號及 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>Shareholders in proportion to the number of Shares being held by each of them; (n) the transfer of Treasury Shares to its employees by the Company; <del>and</del> (o) the Delisting.</p> <p>下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出；<del>其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：</del></p> <p>(a)選任或解任董事或監察人(如有)； (b)變更備忘錄及/或本章程； (c)減資； (d)申請停止公開發行； (e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割； (f)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； (g)讓與本公司全部或任何主要部分營業或財產； (h)受讓他人全部營業或財產而對公司營運有重大影響者； (i)私募發行具股權性質之有價證券； (j)董事從事競業禁止行為之許可； (k)以發行新股方式分派股息及紅利之全部或一部分； (l)將法定盈餘公積及因發行股票溢價或受領贈與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； (m)根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與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； (n)本公司將庫藏股移轉予員工；<del>以及</del> (o)終止上市。</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>(o) the Delisting. <b><u>(p)issuance of employee stock warrants with the exercise price lower than the closing price of the company stocks as of the issuing date; and</u></b> <b><u>(q)issuance of new employee restricted shares.</u></b></p> <p>下列事項應於股東會召集通知中列舉並說明其主要內容，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)； (b)變更備忘錄及/或本章程； (c)減資； (d)申請停止公開發行； (e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割； (f)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； (g)讓與本公司全部或任何主要部分營業或財產； (h)受讓他人全部營業或財產而對公司營運有重大影響者； (i)私募發行具股權性質之有價證券； (j)董事從事競業禁止行為之許可； (k)以發行新股方式分派股息及紅利之全部或一部分； (l)將法定盈餘公積及因發行股票溢價或受領贈與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； (m)根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與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； (n)本公司將庫藏股移轉予員工； (o)終止上市； <b><u>(p)發行認股價格低於發行日標的股票收盤價之員工認股權憑證；以及</u></b> <b><u>(q)發行限制員工權利新股。</u></b></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>	
52	<p>One or more Shareholders holding in the aggregate of one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the</p>	<p>One or more Shareholders holding in the aggregate of one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting” (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 配合臺證治理字第 10900094681 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>The Board shall accept a proposal submitted by one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate 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; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting.</p> <p>The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>截至該次停止過戶期間前合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一或多位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，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市櫃法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百</p>	<p>annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>The Board shall accept a proposal submitted by one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate 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; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting, <b><u>which shall still subject to the preceding (iii).</u></b></p> <p>The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>截至該次停止過戶期間前合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一或多位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，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市櫃法令非股東會所得決議</p>	

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議， <b>性提案，董事會仍得列入議案，惟提案超過1項者，不列入。</b> 本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	
74	<p>Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. Amongst the Board of Directors, the Company shall have at least <u>four (4)</u> 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 Taipei Exchange or the TSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer. The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.</p> <p>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.</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，最多為九人，其中獨立董事人數不得少於<u>四人</u>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櫃法令關於外國發行人之規定。董事及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項，應遵循上市櫃法令規定。</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>	<p>Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. Amongst the Board of Directors, the Company shall have at least <b><u>three (3)</u></b> 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 Taipei Exchange or the TSE, <b><u>if the chairman of the Board of Directors and the president or person of an equivalent post are the same person, spouses or relatives within the first degree of kinship,</u></b> the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer, <b><u>which shall be no less than four (4) Independent Directors prior to December 31, 2023.</u></b> The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.</p> <p>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.</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，最多為九人，其中獨立董事人數不得少於<u>三人</u>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，<b><u>如董事長與總經理或相當職務者為同一人或互為配偶或一親等親屬者，</u></b>董事會之獨立董事席次應符合相關法令或上市櫃法令關於外國發行人之規定，<b><u>應於2023年12月31日前不得少於四人。</u></b>董事</p>	<p>To discretionary the content is for business operation needs and based in Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers.</p> <p>基於公司實務運作及臺灣證券交易所股份有限公司上市董事會設置及行使職權應遵循事項之規定，酌修文字。</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項，應遵循上市櫃法令規定。 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)。	
119	<p>Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:</p> <p>(a) adoption of or amendment to an internal control system;</p> <p>(b) assessment of the effectiveness of the internal control system;</p> <p>(c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) <del>approval of</del> annual and semi-annual financial reports, and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.</p> <p>不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：</p> <p>(a) 訂定或修正內部控制制度；</p> <p>(b) 內部控制制度有效性之考核；</p> <p>(c) 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重大財務業務行為之處理程序；</p> <p>(d) 涉及董事自身利害關係之事項；</p>	<p>Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:</p> <p>(a) adoption of or amendment to an internal control system;</p> <p>(b) assessment of the effectiveness of the internal control system;</p> <p>(c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) <b><u>the annual financial reports which are signed or sealed by the chairman, managerial officer, and a accounting officer and second-quarter financial reports that must be audited and attested by a CPA;</u></b> and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.</p> <p>不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：</p> <p>(a) 訂定或修正內部控制制度；</p> <p>(b) 內部控制制度有效性之考核；</p> <p>(c) 訂定或修正取得或處分資產、從事</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Audit Committee Charter” (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 配合臺證治理字第 10900094681 號函修訂</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	(e)重大之資產或衍生性商品交易； (f)重大之資金貸與、背書或提供保證； (g)募集、發行或私募股份或具有股權性質之有價證券； (h)簽證會計師之委任、解任或報酬； (i)財務、會計或內部稽核主管之任免； (j)批准年度財務報告及 <u>半年度</u> 財務報告；以及 (k)其他經董事會認為或任何主管機關或上市櫃法令規定之重大事項。	衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序； (d)涉及董事自身利害關係之事項； (e)重大之資產或衍生性商品交易； (f)重大之資金貸與、背書或提供保證； (g)募集、發行或私募股份或具有股權性質之有價證券； (h)簽證會計師之委任、解任或報酬； (i)財務、會計或內部稽核主管之任免； (j) <u>由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季</u> 財務報告；以及 (k)其他經董事會認為或任何主管機關或上市櫃法令規定之重大事項。	

# 【附件六】董事選舉規範修訂對照表

Coaster International Co., Ltd.

客思達股份有限公司

## Revision Comparison Table for GUIDELINES GOVERNING ELECTION

### 董事選舉規範修訂對照表

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
1-1	-	<b><u>For so long as the Shares are registered in Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company shall adopt a candidate nomination mechanism for the purpose of the appointment and election of Directors (including the Independent Directors) or supervisors (if any) in accordance with the Applicable Listing Rules and, for the avoidance of doubts, (i) the Directors (excluding the Independent Directors) or supervisors (if any) shall only be elected and approved by the Shareholders from the list of candidates for Directors (excluding the Independent Directors) and supervisors (if any); and (ii) the Independent Directors shall only be elected and approved by the Shareholders from the list of candidates for Independent Directors.</u></b> 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，關於董事(包含獨立董事)及監察人(如有)之選任，除上市櫃法令另有規定外，本公司應採用符合上市櫃法令的候選人提名機制，另為避免爭議，(i)董事(不包含獨立董事)或監察人(如有)應由股東在董事(不包含獨立董事)及監察人(如有)之候選人名單中選任；及(ii)獨立董事應由股東在獨立董事之候選人名單中選任。	New provision, Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for Procedures for Election of Directors” (Tai-Jeng-Jili-No 1090009468, dated June 3, 2020) 本條新增，配合公司章程第 79 條及臺證治理字第 1090009468 號函修訂「○○股份有限公司董事選任程序」參考範例增訂
4	Prior to the commencement of an election, the chairman shall appoint several ballot examiners and ballot counters to perform related duties. 選舉開始前，應由主席指定監票員、計票員各若干人，執行各項有關職務。	Prior to the commencement of an election, the chairman shall appoint several ballot examiners and ballot counters <b><u>with shareholder status</u></b> to perform related duties. 選舉開始前，應由主席指定 <b><u>具有股東身份之</u></b> 監票員、計票員各若干人，執行各項有關職務。	According with practical operation 配合實務運作修訂
8	The ballot shall be null and invalid upon occurrence of one of the following: 選舉票有下列情事之一者無效： 1.Ballots which are not in compliance with these Guidelines. 不用本規範規定之選票。 2.Blank ballots which are cast into the ballot box; 以空白之選舉票投入投票箱者。	The ballot shall be null and invalid upon occurrence of one of the following: 選舉票有下列情事之一者無效： 1.Ballots which are not in compliance with these Guidelines. 不用本規範規定之選票。 2.Blank ballots which are cast into the ballot box; 以空白之選舉票投入投票箱者。	Compliance the regulation -Listed companies shall adopt a candidate nomination for director election from 2021, amendment the relative item and adjustment

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>3.Scribbled and unidentifiable writing or writing which has been altered; 字跡模糊無法辨認或經塗改者。</p> <p>4.A candidate <u>who is also a Member whose account name and Member number are inconsistent with the information recorded in the Register of Members; where a candidate who is not a Member, the name and identification number provided are inconsistent upon further verification.</u> 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身份證統一編號經核對不符者。</p> <p>5.<u>Writing other than the name of the candidate or Member number (identification number) and the number of votes entitled.</u> 除填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)及分配選舉權數外，夾寫其它文字者。</p> <p>6.<del>The account name (name) or Member number (identification number) of the candidate has not been specified.</del> 未填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)者。</p> <p>7.Two or more candidates are included in a single ballot. 同一選舉票填列被選舉人二人或二人以上者。</p>	<p>3.Scribbled and unidentifiable writing or writing which has been altered; 字跡模糊無法辨認或經塗改者。</p> <p>4.A candidate <b><u>whose name is entered in the ballot does not confirm to the director candidate list.</u></b> 所填被選舉人<b><u>與董事候選人名單</u></b>經核對不符者。</p> <p>5.<b><u>Other word or marks are entered in addition to the number of voting rights allotted.</u></b> 除填分配選舉權數外，夾寫其它文字者。</p> <p>6.Two or more candidates are included in a single ballot. 同一選舉票填列被選舉人二人或二人以上者。</p>	<p>依主管機關規定，上市櫃公司自 2021 年起董事選舉全面採行候選人提名制，故予以修訂相關條文及調整項次</p>
10	<p>Ballots shall be counted upon completion of the voting procedures and the result of the ballot counting, including the list of <del>persons elected as directors</del> and the total number of votes <del>for the elected directors</del>, shall be announced by the chairman immediately. The ballots shall be kept for at least one year after sealed and signed by the ballot examiners, provided that in the case that shareholders file lawsuits in accordance with the Applicable Listing Rules, the ballots shall be kept until the end of the lawsuits.</p> <p>投票完畢後當場開票，開票結果應由主席當場宣佈董事當選名單與其當選權數。選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依上市(櫃)法令相關規定提起訴訟者，應保存至訴訟終結為止。</p>	<p>Ballots shall be counted upon completion of the voting procedures and the result of the ballot counting, including the <b><u>name</u></b> list of <b><u>all</u></b> directors <b><u>who were elected and lost the election</u></b> and the total number of votes, shall be announced by the chairman immediately. The ballots shall be kept for at least one year after sealed and signed by the ballot examiners, provided that in the case that shareholders file lawsuits in accordance with the Applicable Listing Rules, the ballots shall be kept until the end of the lawsuits.</p> <p>投票完畢後當場開票，開票結果應由主席當場宣佈董事當選名單與其當選權數<b><u>及落選董事與其獲得之選舉權數</u></b>。選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依上市(櫃)法令相關規定提起訴訟者，應保存至訴訟終結為止。</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 1080024221, dated January 2, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
12	The Board of Directors shall send each elected Director a notice of appointment. 當選之董事由本公司董事會分別發給當選通知書。	<p><b><u>For so long as the shares of the Company are registered in the Emerging Market or listed on the GreTai Securities Market or the Taiwan Stock Exchange, accordance with the regulations of the competent authority, Company shall provide the “Directors and Supervisors of TWSE/TPEX-Listed and Emerging Market Companies”, “Declaration of Directors of OO Company”, “Securities Market Regulations” and “Consent to Act as Director” to elected directors, and report to competent authority after such member signature.</u></b></p> <p><b><u>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，本公司應依主管機關規定提供「董監事法規宣導手冊」、「聲明書」、「應行注意證券市場規範事項」及「願任同意書」予當選董事，經完成簽章後向主管機關辦理報備。</u></b></p>	For practical operation needs to amend the Company shall provide document to elected director 配合公司實務運作，並無當選通知書，故修改為依主管機關規定，提供應簽署文件予當選董事

**【附件七】股東會議事規則修訂對照表**

Coaster International Co., Ltd.

客思達股份有限公司

**Revision Comparison Table for PROCEDURAL RULES OF GENERAL MEETINGS**

**股東會議事規則修訂對照表**

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
1-1		<p><b><u>Notice of General Meeting 股東會召集通知</u></b>  <b><u>The following matters and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</u></b>  <b><u>(a)election or discharge of Directors or supervisors (if any);</u></b>  <b><u>(b)amendments to the Memorandum of Association and/or these Articles;</u></b>  <b><u>(c)reduction in share capital of the Company;</u></b>  <b><u>(d)application for de-registration as a public company;</u></b>  <b><u>(e)dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;</u></b>  <b><u>(f)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;</u></b>  <b><u>(g)the transfer of the whole or any material part of its business or assets;</u></b>  <b><u>(h)the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</u></b>  <b><u>(i)the private placement of equity-linked securities;</u></b>  <b><u>(j)granting waiver to the Director's engaging in any business within the scope of business of the Company;</u></b>  <b><u>(k)distribution of part or all of its dividends or bonus by way of issuance of new Shares;</u></b>  <b><u>(l)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;</u></b>  <b><u>(m)subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium</u></b></p>	<p>According to Article 3 of “Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting” to addition content            本條新增，配合臺灣證券交易所「○○股份有限公司股東會議事規則」參考範例第三條增訂</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		<p><u>account or endowment income, 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;</u>  <u>(n)the transfer of Treasury Shares to its employees by the Company;</u>  <u>(o)the Delisting;</u>  <u>(p)issuance of employee stock warrants with the exercise price lower than the closing price of the company stocks as of the issuing date; and</u>  <u>(q)issuance of new employee restricted shares.</u>  <u>下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出：</u>  <u>(a)選任或解任董事或監察人(如有)；</u>  <u>(b)變更備忘錄及/或本章程；</u>  <u>(c)減資；</u>  <u>(d)申請停止公開發行；</u>  <u>(e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割；</u>  <u>(f)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；</u>  <u>(g)讓與本公司全部或任何主要部分營業或財產；</u>  <u>(h)受讓他人全部營業或財產而對公司營運有重大影響者；</u>  <u>(i)私募發行具股權性質之有價證券；</u>  <u>(j)董事從事競業禁止行為之許可；</u>  <u>(k)以發行新股方式分派股息及紅利之全部或一部分；</u>  <u>(l)將法定盈餘公積及因發行股票溢價或受領贈與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；</u>  <u>(m)根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與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；</u>  <u>(n)本公司將庫藏股移轉予員工；</u>  <u>(o)終止上市；</u>  <u>(p)發行認股價格低於發行日標的股票收盤價之員工認股權憑證；以及</u>  <u>(q)發行限制員工權利新股。</u></p>	
2	<p>Attendance and Sign-in 出席與簽名  The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.  本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。  The time slot when shareholders may report to the meeting in the preceding</p>	<p>Attendance and Sign-in 出席與簽名  The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.  本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。  The time slot when shareholders may report to the meeting in the preceding</p>	<p>Amendment For practical operation needs and regulations of the competent authority  配合實務運作及主管機關法令修改</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.</p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</p> <p>Shareholders or their appointed proxies (the "Shareholders") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> <p>股東本人或股東所委託之代理人(以下稱「股東」)應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>Unless otherwise regulated in the Applicable Listing Rules or the Law, corporate Shareholders' attendance of a general meeting shall be in accordance with the Articles.</p> <p>除上市(櫃)法令或法律另有規定外，法人出席股東會部分應遵守本章程之規定。</p>	<p>paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.</p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</p> <p>Shareholders or their appointed proxies (the "Shareholders") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> <p>股東本人或股東所委託之代理人(以下稱「股東」)應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p><b><u>A corporate shareholder may be represented by more than one representative at a general meeting. When a corporate shareholder is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</u></b> Unless otherwise regulated in the Applicable Listing Rules or the Law, corporate Shareholders' attendance of a general meeting shall be in accordance with the Articles.</p> <p><b><u>法人出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。除上市(櫃)法令或法律另有規定外，法人出席股東會部分應遵守本章程之規定。</u></b></p>	

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		<p>程之規定。</p> <p><b><u>Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the Shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.</u></b></p> <p><b><u>股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。</u></b></p>	
8	<p>Convention of A Meeting 會議召開</p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting. If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>已屆開會時間，主席應即宣布開會，惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，得依據上市(櫃)法令規定為假決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。</p>	<p>Convention of A Meeting 會議召開</p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting <b><u>and announce the number of non-voting rights and the number of shares present.</u></b> If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>已屆開會時間，主席應即宣布開會，<b><u>並同時公布無表決權數及出席股份數等相關資訊。</u></b>惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，得依據上市(櫃)法令規定為假</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting” (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。	
14	<p>Voting on Proposal 議案之表決 Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended. 議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。 In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。 Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of <del>elected</del> directors and/or supervisors and numbers of shares <del>voted for the election of directors and/or supervisors</del>, shall be announced at the same meeting. 股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。 Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation. 董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	<p>Voting on Proposal 議案之表決 Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended. 議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。 In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。 Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the <u>name</u> list of <u>all</u> directors and/or supervisors <u>who were elected and lost the election</u> and number of <u>their votes</u> shall be announced at the same meeting. 股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數<u>及落選董事、監察人(如有)與其獲得之選舉權數</u>。 Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation. 董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

# 【附件八】第3屆董事候選人名單

編號	候選人類別	姓名	戶號 /身份證號	學歷	經歷	現職	持有股數	連續三屆擔任 獨董
1	獨立董事	袁惠兒 (中華民國籍)	B220*****	美國南伊利諾大學企管碩士 美國密蘇里大學會計碩士	資誠聯合會計師事務所合夥人 財團法人聖嚴教育基金會監察人	財團法人法鼓山佛教基金會監察人 財團法人聖嚴教育基金會董事 元大期貨(股)公司獨立董事	0 股	否
2	獨立董事	陳忠榮 (中華民國籍)	A100*****	美國北卡羅萊納大學(教堂山本校)經濟博士	國立中央大學產業經濟研究院教授 日本名古屋大學經濟研究中心訪問學者 美國哈佛大學甘迺迪政府學院訪問學者 中央研究院經濟研究所訪問學者 中央研究院人社中心合聘研究員 台大公共經濟研究中心兼任研究員 美國全國經濟研究所(National Bureau of Economic Research (NBER), USA) 2017~2020 暑期學院受邀者	國立中央大學產業經濟研究所兼任教授 合作金庫金融控股(股)公司董事	0 股	否
3	獨立董事	齊隆壬 (中華民國籍)	L100*****	巴黎大學(PARIS III)電影系碩士 巴黎大學(PARIS III)電影系學士	世新大學廣播電視電影學系教授	世新大學廣播電視電影學系兼任教師	0 股	否
4	董事	Yeko LLC (美國籍)	4	—	—	—	26,176,351 股	—
		代表人 葉伯璘 (中華民國籍)	A104*****	開南商工	Coaster 創始人	Coaster 集團總經理及其關係企業董事、執行董事	0 股	—
5	董事	高黎莎 (中華民國籍)	A203*****	東吳大學外國語文學系學士	Coaster 創始人	Coaster 集團及其關係企業董事、執行董事	0 股	—
6	董事	潘敏行 (中華民國籍)	7	美國南加州大學商學博士 美國南加州大學商學碩士 東吳大學經濟學碩士	PricewaterhouseCoopers(美國 PwC)會計師事務所合夥人 美國加州執業會計師	Coaster 集團會計主管 COA, Inc.財務長 美國會計師協會會員 美國加州會計師協會會員	180,000 股	—
7	董事	劉榮星 (中華民國籍)	A104*****	美國 KANSAS 大學企管碩士	安國國際(股)公司董事、財務副總、監察人	Alcor Micro Technology Corp 董事 COA Asia, Inc.常務董事	0 股	—

**【附件九】第3屆董事候選人兼任職務**

候選人類別	姓名	兼任他公司職務
獨立董事	袁惠兒	1.元大期貨股份有限公司 獨立董事 2.財團法人法鼓山佛教基金會 監察人 3.財團法人聖嚴教育基金會 董事
獨立董事	陳忠榮	1.國立中央大學產業經濟研究所 兼任教授 2.合作金庫金融控股股份有限公司 董事
獨立董事	齊隆壬	1.世新大學廣播電視電影學系 兼任教師
董事	潘敏行	1.COA, Inc. 財務長 2.美國會計師協會 會計師會員 3.美國加州會計師協會 會計師會員
董事	劉榮星	1.Alcor Micro Technology Corp. 董事 2.COA Asia, Inc. 常務董事