

宏普建設股份有限公司

110年股東常會議事錄

時間：中華民國110年8月20日（星期五）上午九時整

地點：台北市建國南路二段231號B1

【中國文化大學推廣教育部建國本部—B1國際會議廳】

出席：出席股東及股東代理人所代表之股份計 211,065,922 股，佔本公司已發行股份 332,808,652 股之 63.41%。

出席董事：段津華、富達投資股份有限公司代表人：游武龍、華展投資股份有限公司代表人：沈杏蘭、富益投資股份有限公司代表人：劉寶妹。

出席獨立董事：李碧淑、吳靜儒、顏國隆。

列席：安侯建業聯合會計師事務所—莊鈞維會計師。
鍾元珫律師。

主席：段津華



記錄：黃淑琴



宣佈開會(大會報告出席股份總數已逾法定數額，由主席宣佈開會)

主席致詞：(略)

Hong Pu Real Estate Development Co., Ltd.

Procedure for the 2021 Annual Meeting of Shareholders

Time : 9:00 a.m. on Friday, August 20, 2021

Place : B1F, No.231, Sec. 2, Jianguo S. Rd., Da'an Dist., Taipei City 106,
Taiwan
(Jianguo Campus, School of Continuing Education of Chinese Culture
University)

Attendance : Attendance shares represented by shareholders and proxies total
211,065,922 shares, representing the company has 63.41%
shares of 332,808,652 shares in issue.

Attendance Director : J.H. Tuan 、 Hua-Zhan Investment Co., Ltd.

Representative : S.L. Shen 、

Fu-Da Investmet Co., Ltd. Representative : W.L. You

Fu-Yi Investmet Co., Ltd. Representative : P.S. Liu

Attendance Independent Director : P.S. Lee 、 C.J. Wu 、 K.L. Yen

Attendance : KPMG joint CPA — C.W. Chuang accountant.
Y.Y. Chung lawyer.

Chairperson : Jin Hua Tuan



Minutes : Shu Qin Huang



The meeting begins.

Statement by the Chairperson: (onitted)



報告事項

第一案

案由：一〇九年度營業報告。

說明：(一)本公司一〇九年度營業報告暨一一〇年度營業展望，報請公鑒。

(二)敬請參閱「營業報告書」。

營業報告書

各位股東女士先生，大家好：

回顧一〇九年，新冠肺炎蔓延全球，各國確診及死亡案例攀升，隔離、封城等措施致使經濟活動陷入停頓，所幸台灣防疫略有成效，經濟及日常生活如常運作，國內房地產市場需求出籠，買氣回升。在營業收入方面有「宏普經貿」、「宏普世貿」、「宏普AMAX」、「宏普樂高」、「宏普PARK」、「宏普文德」、「文華麗舍」、「宏普之星」等成屋個案交屋入帳，「和苑三井花園飯店」及「宏普世貿」等提供本公司租賃收益，本公司一〇九年營收及獲利仍有不錯成績。

一、一〇九年度營業結果

1. 營業計畫實施成果

本公司一〇九年度的營收淨額為新台幣3,977,450仟元，較一〇八年度的2,885,896仟元，增加1,091,554仟元。

本公司一〇九年度的稅前淨利747,390仟元，較一〇八年度稅前淨利680,693仟元，增加66,697仟元。

主要係「宏普PARK」、「宏普樂高」、「宏普經貿」、「宏普世貿」、「文德科技大樓」、「宏普AMAX」、「文華麗舍」、「宏普之星」及等成屋個案交屋入帳，出售新洲美#75土地及出租「宏普世貿」、忠孝懷生予「和苑三井花園飯店」之租金收入，致營業收入及營業成本皆增加。

2. 預算執行情形

依據公開發行公司公開財務預測資訊處理準則規範，本公司一〇九、一〇八年度毋需編製財務預測。

3. 財務收支

一〇九年度含資本化利息支出122,428仟元，一〇八年度含資本化利息支出84,257仟元，較一〇八年度增加38,171仟元，主要係因本期購入營建用地，故公司於一〇九年度增加借款，致利息支出增加。

4. 獲利能力分析

項 目		109 年度	108 年度
資產報酬率(%)		3.22	3.63
權益報酬率(%)		5.07	5.13
占實收資本 比率(%)	營 業 利 益	24.47	17.00
	稅 前 純 益	22.45	20.45
純 益 率(%)		15.40	21.01
每股盈餘(元)	追溯調整前	1.84	1.83
	追溯調整後	-	1.82

由上述獲利能力分析：

一〇九年度營運獲利增加主要係「宏普世貿」、「宏普PARK」、「宏普樂高」、「宏普經貿」、「文德科技大樓」、「宏普AMAX」、「文華麗舍」、「宏普之星」成屋個案交屋入帳及「宏普世貿」、「和苑三井花園飯店」租金收入，雖營業收入增加，但相關租賃成本也增加，故整體毛利下降。

5. 研究發展狀況

- (1) 在建築規劃設計方面：為能設計出更好的產品，除針對產品之地點、周圍環境之特色、客戶的需求暨建築法令之適用作審慎的評估外，並使用電腦繪圖系統，使設計作業電腦化便於產品模擬及規劃。
- (2) 在營建工程及管理方面：本公司工務部對各種工法不斷研討，引用最適宜的工法技術及工程管理，以達充分控制品質、成本及進度之目的。

- (3) 市場研究發展方面：為能確實掌握房地產市場，本公司企劃部廣為蒐集各區土地、房屋市場資料，並定期加以研討分析，以為產品定位及行銷策略之依據。

二、一一〇年度營業計畫概要

展望一一〇年，美國大選在紛亂中落幕，拜登就職新任總統，美中關係較為溫和，預期各國仍會推出紓困的財政方案及寬鬆的貨幣政策，全球通膨及利率保持低檔水準，加上貿易轉單及台商回流投資，未來可望隨肺炎疫苗施打普及而回穩。此外「金泰段」、「斯馨段」、「舊宗段」、「軟橋段」、「青昇段」等個案，將依市場情況，調整銷售策略或推案時間，亦有機會加入銷售行列。本公司今年將推出「宏普GARDEN PARK」、桃園青昇案等預售案貢獻未來營收及獲利。

一一〇年認列營收將以「宏普世貿」、「和苑三井花園飯店」等收益型資產的租金收入為主，預計今年營收及獲利較以前年度為保守。

本公司向以步伐穩健、作業效率及費用經濟為經營指導原則。衡酌目前經濟情勢及資產運用效率，本公司一一〇年度之營運計劃如下：

1. 經營方針

本公司經營方針：

- (1) 開發庫存土地存貨及取得具競爭性的土地。
- (2) 正確的產品定位。
- (3) 良好的營建品質與成本控制。
- (4) 完善的財務規劃與融資政策。
- (5) 開發長期性收益資產。

2. 預計銷售數量及其依據

一一〇年度本公司預計銷售及入帳個案：「宏普世貿」、「宏普經貿」、「宏普AMAX」等個案。

3. 重要之產銷政策

(1) 生產投資政策：

- A. 以全台灣（所有縣市）為開發區域。
- B. 以集合住宅及廠辦為主力產品。

(2) 銷售政策：

A. 考量主力客源之需求暨消費能力設計產品。

B. 配合產品規劃與台北都會之發展，採行適宜的行銷策略，求取適度的利潤。

三、未來公司發展策略、受到外部競爭環境、法規環境及總體經營環境之影響：

1. 本公司以台北市、新北市為重心，輔以其他縣市具發展潛力地區，選擇交通便利及生活機能完備的地塊，開發自建、合建或都更的建案。未來除住宅大樓外，優質商辦大樓的租售亦將成為另一主力。
2. 不動產開發不僅資本密集，除土地開發策略外，產品定位及規劃設計亦需專業能力，本公司研調市場趨勢及管控建案品質增加競爭力，輔以健全財務能力，打造企業品牌。
3. 央行維持國內利率低檔及本公司財務結構健全，未來將同時規劃長期性收益資產，適時調整經營策略。
4. 高總價產品去化速度變慢，市場改以自住剛性需為主，中低總價產品增加。目前央行仍維持貨幣寬鬆，貨幣年增率高於經濟成長率，民眾仍有換屋及保值的需求，尤其大台北地區人多地少，推出優質住宅必能獲得購屋者認同。

全體員工將依公司所定的年度目標及計劃逐步推動實施。期盼各位股東女士先生繼續給我們支持與鼓勵。謝謝大家。

最後敬祝各位

身體健康萬事如意

董 事 長：段津華



總 經 理：段津華



會計主管：劉寶妹





Management Presentations

Proposal 1

Proposal: 2020 Business Report

Explanation: Please refer to the following for the Company's year 2020 Business Report:

2020 Business Report

Dear Shareholders,

Looking back to 2020, The COVID-19 pneumonia has spread globally, and the number of confirmed cases and deaths in many countries has risen. Measures such as isolation and lockdown have brought economic activities to a halt. Fortunately, Taiwan's epidemic prevention has been effective. The economy and daily life are operating as usual. Demand in the real estate market has emerged, and buying momentum has rebounded. Projects, "Economy and Trade", "World Trade Plaza", "AMAX", "Leisurely Days", "Hong Pu Park", "WenDe", "Paris Mansion" and "Hong Pu New Star" were booked in revenues, in addition, projects, "MGH Mitsui Garden Hotel" and "World Trade Plaza", provides the company's rental income. We have a stable performance of revenues and profits in 2020.

A. Operating Performance in 2020

1. Achievement of operating plan

We have achieved 2020 revenue of NT\$3,977,450K, compared with NT\$2,885,896K in 2019, a increase of NT\$1,091,554K. And we have achieved 2020 earnings before tax of NT\$747,390K, compared with 680,693K in 2019, an increase of NT\$66,697K.

Mainly due to projects, "Hong Pu Park", "Leisurely Days", "Economy and Trade", "World Trade Plaza", "WenDe", "AMAX", "Paris Mansion", "Hong Pu New Star", delivered and booked revenues, furthermore, the sale of small land piece in Beitou and rent of "World Trade Plaza" and "MGH Mitsui Garden Hotel". Therefore, revenues and costs increased in 2020.

2. Budget implementation

Our company is not required to file a financial forecast for fiscal year 2020 and 2019.

3. Financial revenue and expenditure

Financial expenditures include capitalized interest expense NT\$122,428K in 2020, and NT\$84,257K in 2019. It increased NT\$38,171K than previous year, because of acquiring new lands and increase of bank loans. Therefore, interest expenses increased in 2020.

4. Profitability analysis

Item		Year 2020	Year 2019
ROA (%)		3.22	3.63
ROE (%)		5.07	5.13
As a % of paid in capital	Op. income	24.47	17.00
	Pretax profit	22.45	20.45
Net margin (%)		15.40	21.01
EPS (NT\$)	Diluted earnings per share	1.84	1.83
	Adjusted diluted earnings per share	-	1.82

Our analysis is derived from the above figures:

The increase in operating profit in 2020 is mainly due to completed projects, “World Trade Plaza”, “Hong Pu Park”, “Leisurely Days”, “Economy and Trade”, “WenDe”, “AMAX”, “Paris Mansion”, “Hong Pu New Star”, delivered and booked revenue, in addition, rental income for projects, “World Trade Plaza” and “MGH Mitsui Garden Hotel”. Although revenues increased, related rental costs also increased, so the overall gross profit decreased.

5. Research and development status

(1) Constructions planning and design: In order to design better projects, the location and the corresponding environment must be appealing. In addition, we must evaluate and balance our customer needs against the construction laws set by the government to ensure that the project will be satisfactory to both parties upon completion. In order to do so, we will be incorporating computerized simulation and planning software.

- (2) Construction and management: Our construction department strives to study various technologies and building materials to improve efficiency and bring down construction costs.
- (3) Market research: To truly understand the property market, our marketing department studies land and property market data from various areas regularly and uses the analyzed data as a basis for positioning new projects and marketing strategies.

B. Business plan in 2021

Looking forward to 2021, the uncertainty of the U.S. election ended in early 2021. Biden takes office as the new president. U.S.-China relations are relatively moderate. It is expected that many countries will continue to introduce relief fiscal plans and loose monetary policies, and global inflation and low interest rates will remain. The transfer of trade orders and the return of investment from Taiwanese companies are expected to stabilize with the spread of pneumonia vaccines in the future. In addition, the projects, “TaChih”, “XinDian”, “NeiHu”, “Beitou”, “ZhongLi” and other projects will be depend on market conditions to adjust the sales strategy or launching date for sale or pre-sale. We will launch pre-sale projects such as “Garden Park” and “New Era” this year to contribute to future revenues and profits.

Revenues in 2021 will be booked mainly from rental income of income properties such as “World Trade Plaza” and “MGH Mitsui Garden Hotel”. It is expected that this year's revenue and profit will be more conservative than previous years.

We have our 2021 operation schedule below:

1. Business objectives

- (1) Accelerate land-bank development and continue to acquire quality land bank.
- (2) Position our projects within proper niches.
- (3) Maintain strong construction quality and good cost management.
- (4) Sustain sound financial planning and financing strategy.
- (5) Develop assets generate long-term rental income.

2. Sales forecast and sales policy

We are planning to sell projects, “World Trade Plaza”, “Economy and Trade”, “WenDe”, “AMAX” in 2021.

3. Construction and marketing strategies

(1) Construction

- ◆ Focus on Taipei city and New Taipei City.
- ◆ Focus on residential property and office building.

(2) Marketing

- ◆ Design projects based on targeted customer's demand and consumption power.
- ◆ Base our marketing strategy on project plans and Taipei city development to maintain profitability.

C. Future developing strategies and effects of external competition, legal and macroeconomic environment:

1. Hong Pu is major in Taipei City and New Taipei City, as well as some potential areas outside greater Taipei. We prefer to choose convenient transportation and life function land-piece to developing selfowned, joint venture or renewal projects. Beside residential buildings, we will put efforts on rent or sale of commercial office buildings.
2. Property development is not only high capital density, but also professional skills of land acquiring and product positioning and project planning. We have competitive strength of market research, quality control and solid financial situation to build up brand name.
3. Under circumstance of low level of interest rate and our healthy financial structure, we plan to develop long-term income properties and adjust business strategies.
4. High sales price projects market is slow, fundamental and middle sales price projects become main stream.

All of our management team will endeavor to accomplish the goals set for the year. Thank you for your continued support and encouragement.

Yours sincerely,

Chairman : J.H.Tuan



Manager : J.H.Tuan



Manager of accounting dept : P.S.Liu



第二案

案由：一〇九年度審計委員會審查決算表冊報告。

說明：(一)本公司一〇九年度決算表冊，業經會計師查核簽證及審計委員會審查竣事，分別提出查核報告及審查報告。

(二)前項表冊敬請參閱本手冊第7至15頁。

審計委員會查核報告書

董事會造送本公司民國一〇九年度營業報告書、財務報告及盈餘分配議案等，其中財務報告業經委託安侯建業聯合會計師事務所莊鈞維會計師與王清松會計師查核完竣，並出具查核報告。上述營業報告書、財務報告及盈餘分配議案經本審計委員會查核，認為尚無不符，爰依證券交易法第十四條之五及公司法第二百一十九條之規定，報告如上，敬請 鑒核。

宏普建設股份有限公司

審計委員會召集人：李 碧 淑
李 碧 淑

中 華 民 國 一 一 〇 年 五 月 五 日

Proposal 2

Proposal: 2020 Audit Report by the Audit Committee

- Explanation:** 1. The 2020 Financial Statements and Business Report were audited by independent auditors and examined by the supervisors of the Company.
2. Please refer to page 8 to 15 for the 2020 Financial Statements and Business Report.

Audit Report by the Audit Committee

The Board of Directors has submitted the Company's 2020 annual business report, financial statements and profit distribution proposal, among which the finance report has been entrusted to the certified public accountants, Chuang Chun Wei and Wang Chin Sun of KPMG Taiwan for auditing to generate an audit report. The audit Committee has verified the above-mentioned business report, financial statements and profit distribution proposal. No discrepancy is found and the committee hereby presents the report in accordance with Article 14-5 of the "Securities and Exchange Act" and Article 219 of the "Company Act" for your approval.

Hong Pu Real Estate Development Co., Ltd.

Convener: 李碧璇
B.S. LI

May 5, 2021

宏普建設股份有限公司

會計師查核報告

宏普建設股份有限公司董事會 公鑒：

查核意見

宏普建設股份有限公司民國一〇九年及一〇八年十二月三十一日之資產負債表，暨民國一〇九年及一〇八年一月一日至十二月三十一日之綜合損益表、權益變動表及現金流量表，以及個體財務報告附註（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，上開個體財務報告在所有重大方面係依照證券發行人財務報告編製準則編製，足以允當表達宏普建設股份有限公司民國一〇九年及一〇八年十二月三十一日之財務狀況，暨民國一〇九年及一〇八年一月一日至十二月三十一日之財務績效及現金流量。

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個體財務報告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會計師職業道德規範，與宏普建設股份有限公司保持超然獨立，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，對宏普建設股份有限公司民國一〇九年度個體財務報告之查核最為重要之事項。該等事項已於查核個體財務報告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。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳個體財務報告附註四(十四)收入認列；收入相關揭露請詳個體財務報告附註六(十五)。

關鍵查核事項之說明：

宏普建設股份有限公司主要營業收入來源來自於房地銷售，其銷售客戶眾多且分散，且收入相關之控制多仰賴人工執行，故收入認列之測試為本會計師執行宏普建設股份有限公司財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括

- 比較收入認列政策與會計準則，以評估宏普建設股份有限公司所採用政策之適當性；
- 測試重要組成之收入，檢視銷售合約以確認其交易之真實性並確認收入認列時點是否符合政策與會計準則。

本會計師亦評估宏普建設股份有限公司收入認列政策之揭露及其他揭露資訊之適當性。並核對房地銷售合約及交屋及產權完成移轉時點，及評估宏普建設股份有限公司之收入認列政策是否依相關公報規定辦理，以確認有無重大異常。

二、存貨評價

有關存貨評價會計政策請詳個體財務報告附註四(七)存貨；存貨評價之會計估計及假設不確定性，請詳個體財務報告附註五；存貨相關揭露請詳個體財務報告附註六(四)。

關鍵查核事項之說明：

在個體財務報表中，存貨係以成本與淨變現價值孰低衡量。由於法令規範及景氣循環，影響不動產市場之成交量及銷售，其相關產品毛利可能受到影響，致存貨成本可能高於淨變現價值之風險。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括

- 評估該公司存貨評估政策是否有因景氣循環或其他經濟法令等因素做出適當調整。
- 評估該公司提供之市價資料是否定期或不定期更新已符合經濟現況。
- 本會計師之查核程序，包括與相關管理階層討論市場近況及公司經營策略，並取得相關證明文據以確認評價之正確性。

管理階層與治理單位對個體財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則編製允當表達之個體財務報告，且維持與個體財務報告編製有關之必要內部控制，以確保個體財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製個體財務報告時，管理階層之責任亦包括評估宏普建設股份有限公司繼續經營之能力、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宏普建設股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

宏普建設股份有限公司之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核個體財務報告之責任

本會計師查核個體財務報告之目的，係對個體財務報告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，惟依照一般公認審計準則執行之查核工作無法保證必能偵出個體財務報告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個體財務報告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.辨認並評估個體財務報告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，惟其目的非對宏普建設股份有限公司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，以及使宏普建設股份有限公司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個體財務報告使用者注意個體財務報告之相關揭露，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宏普建設股份有限公司不再具有繼續經營之能力。

5. 評估個體財務報告（包括相關附註）之整體表達、結構及內容，以及個體財務報告是否允當表達相關交易及事件。
6. 對於採用權益法之被投資公司之財務資訊取得足夠及適切之查核證據，以對個體財務報告表示意見。本會計師負責查核案件之指導、監督及執行，並負責形成宏普建設股份有限公司之查核意見。

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，決定對宏普建設股份有限公司民國一〇九年度個體財務報告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。

安 侯 建 業 聯 合 會 計 師 事 務 所

莊 鈞 維



會 計 師：

王 清 松



證券主管機關：金管證審字第 1040010193 號
核准簽證文號：(88)台財證(六)字第 18311 號

民 國 一 一 〇 年 三 月 十 七 日

Independent Auditors' Report

To the Board of Directors of Hong Pu Real Estate Development Co., Ltd.:

Opinion

We have audited the financial statements of Hong Pu Real Estate Development Co., Ltd. (“the Company”), which comprise the balance sheets as of December 31, 2020 and 2019, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2020 and 2019, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition

Refer to note 4 (n) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (o) for relevant disclosures.

Description of key audit matter:

The main operation income of the Company is derived from the sales of premises. Sales customers are numerous and scattered, and the income-related control mostly relies on manual execution. Therefore, the recognition of revenue has been identified as one of the key audit matters in conducting the examination of the financial statement.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Compare the policy concerning the revenue recognition with the accounting standards, in order to assess the appropriateness of the policy adopted by the Company.
- Inspect the main compositions of the revenue through review the sales contract to verify the authenticity of transaction and confirm whether the timing of recognition matches with accounting policies and standards.

We also examine the appropriateness of disclosure of the revenue recognition policy of the Company and so does other information. So as to ensure if any significant abnormality exists, we review the sales contract with the timing of transfer completion of the property and property rights as well as assess the revenue recognition policy of the Company applied in accordance with the relevant Accounting Bulletins.

2. Inventory valuation

Refer to note 4 (g) for accounting policy regarding the inventories valuation; refer to note 5 for accounting estimation and assumption of the inventories valuation; please refer to note 6 (d) for relevant inventory disclosures.

Description of key audit matter:

In the financial statements, inventory is measured at the lower of the cost and net realizable value. Due to legal regulations and the economic cycle, which affect the transaction volume and sales in the real estate market, the gross profit of related products may be affected, resulting in the risk that the inventory cost may be higher than the net realizable value.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Evaluate whether the accounting policy adjustments are in accordance with business cycle and other economic decrees.
- Evaluate whether the market data provided has been updated on regular or irregular basis to reflect the real economic situation.
- Our audit procedures included discussing the current market tendencies and business strategies with management, and obtaining the sufficient audit evidence to assure the accurateness of the inventory assessment.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to

liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance

of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication..

The engagement partners on the audit resulting in this independent auditors' report are Chuang Chun Wei and Wang Chin Sun.

KPMG

Taipei, Taiwan (Republic of China)

March 17, 2021

Notes to Readers

The accompanying financial statements are intended only to present the statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and financial statements, the Chinese version shall prevail.

會計師查核報告

宏普建設股份有限公司董事會 公鑒：

查核意見

宏普建設股份有限公司及其子公司民國一〇九年及一〇八年十二月三十一日之合併資產負債表，暨民國一〇九年及一〇八年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註（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，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達合併公司民國一〇九年及一〇八年十二月三十一日之合併財務狀況，暨民國一〇九年及一〇八年一月一日至十二月三十一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告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會計師職業道德規範，與合併公司保持超然獨立，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。

其他事項

宏普建設股份有限公司已編製民國一〇九年及一〇八年度之個體財務報告，並經本會計師出具無保留意見之查核報告在案，備供參考。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對合併公司民國一〇九年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告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。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十四)收入認列；收入相關揭露請詳合併財務報告附註六(十四)。

關鍵查核事項之說明：

合併公司主要營業收入來源來自於房地銷售，其銷售客戶眾多且分散，且收入相關之控制多仰賴人工執行，故收入認列之測試為本會計師執行合併公司合併財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括

- 比較收入認列政策與會計準則，以評估合併公司所採用政策之適當性；
- 測試重要組成之收入，檢視銷售合約以確認其交易之真實性並確認收入認列時點是否符合政策與會計準則。

本會計師亦評估合併公司收入認列政策之揭露及其他揭露資訊之適當性。並核對房地銷售合約及交屋及產權完成移轉時點，及評估合併公司之收入認列政策是否依相關公報規定辦理，以確認有無重大異常。

二、存貨評價

有關存貨評價會計政策請詳合併財務報告附註四(八)存貨；存貨評價之會計估計及假設不確定性，請詳合併財務報告附註五；存貨相關揭露請詳合併財務報告附註六(四)。

關鍵查核事項之說明：

在合併財務報表中，存貨係以成本與淨變現價值孰低衡量。由於法令及景氣循環，影響不動產市場之成交量及銷售，其相關產品毛利可能受到影響，致可能產生存貨成本可能高於淨變現價值之風險。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括

- 評估該公司存貨評估政策是否有因景氣循環或其他經濟法令等因素做出適當調整。
- 評估該公司提供之市價資料是否定期或不定期更新已符合經濟現況。
- 本會計師之查核程序，包括與相關管理階層討論市場近況及公司經

營策略，並取得相關證明文據以確認評價之正確性。

管理階層與治理單位對合併財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效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告，且維持與合併財務報告編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任亦包括評估合併公司繼續經營之能力、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宏普建設股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

合併公司之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

本會計師查核合併財務報告之目的，係對合併財務報告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告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告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告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，惟其目的非對合併公司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，以及使合併公司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告使用者注意合併財務報告之相關揭露，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合併公司不再具有繼續經營之能力。

5. 評估合併財務報告（包括相關附註）之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。
6. 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，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團之查核意見。

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，決定對合併公司民國一〇九年度合併財務報告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。

安 侯 建 業 聯 合 會 計 師 事 務 所

莊 鈞 維



會 計 師：

王 清 松



證券主管機關：金管證審字第 1040010193 號
核准簽證文號：(88)台財證(六)字第 18311 號

民 國 一 一 〇 年 三 月 十 七 日

Independent Auditors' Report

To the Board of Directors of Hong Pu Real Estate Development Co., Ltd.:

Opinion

We have audited the consolidated financial statements of Hong Pu Real Estate Development Co., Ltd. and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2020 and 2019, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2020 and 2019, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Other Matter

Hong Pu Real Estate Development Co., Ltd. has prepared its parent-company only financial statements as of and for the years ended December 31, 2020 and 2019, on which we have issued an unmodified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key matters to be

communicated in our report.

1. Revenue recognition

Please refer to note 4 (n) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (n) for relevant disclosures.

Description of key audit matter:

The main operation income of the Group is derived from the sales of premises. Sales customers are numerous and scattered, and the income-related control mostly relies on manual execution. Therefore, the recognition of revenue has been identified as one of the key audit matters in conducting the examination of the financial statement.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Comparison of the policy concerning the revenue recognition with the accounting standards, in order to assess the appropriateness of the policy adopted by the Group.
- Inspect the main compositions of the revenue through review the sales contract to verify the authenticity of transaction and confirm whether the timing of recognition matches with accounting policies and standards.

We also examine the appropriateness of disclosure of the revenue recognition policy of the Group and so does other information. So as to ensure if any significant abnormality exists, we review the sales contract with the timing of transfer completion of the property and property rights as well as assess the revenue recognition policy of the Group applied in accordance with the relevant Accounting Bulletins.

2. Inventory valuation

Please refer to note 4 (h) for accounting policy regarding the inventories valuation; refer to note 5 for accounting estimation and assumption of the inventories valuation; please refer to note 6 (d) for relevant inventory disclosures.

Description of key audit matter:

In the consolidated financial statements, inventory is measured at the lower of the cost and net realizable value. Due to legal regulations and the economic cycle, which affect the transaction volume and sales in the real estate market, the gross profit of related products may be affected, resulting in the risk that the inventory cost may be higher than the net realizable value.

How the matter was addressed in our audit:

Our Principal audit procedures included:

- Evaluate whether the accounting policy adjustments are in accordance with business cycle and other economic decrees.
- Evaluate whether the market data provided has been updated on regular or irregular basis to reflect the real economic situation.
- Our audit procedures included discussing the current market tendencies and business strategies with management, and obtaining the sufficient audit evidence to assure the

accurateness of the inventory assessment.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chuang Chun Wei and Wang Chin Sun.

KPMG

Taipei, Taiwan (Republic of China) March 17, 2021

Notes to Readers

The accompanying Consolidated Financial Statements are intended only to present the Consolidated Financial Statements of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such Consolidated Financial Statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying Consolidated Financial Statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and Consolidated Financial Statements, the Chinese version shall prevail.

第三案 Proposal 3

案由：一〇九年度員工酬勞及董事酬勞分配情形報告。

Proposal: Report of the 2020 Employees' remuneration and remuneration of directors.

說明：本公司一〇九年度員工酬勞及董事酬勞分配情形如下：

1. 本公司109年度經會計師查核後之獲利（未計入董事酬勞2,200,000元及員工酬勞（109年度當期費用9,800,400元,在建費用2,199,600元）之稅後淨利）為新台幣625,989,710元，依本公司章程第25條「員工酬勞不得低於百分之一，及董事酬勞不得高於百分之三」之規定辦理。
2. 本次提撥董事酬勞0.351%，計新台幣2,200,000元，員工酬勞1.917%，計新台幣12,000,000元。
3. 董事及員工酬勞全數以現金方式發放，員工酬勞新台幣12,000,000元發放對象包含本公司及從屬公司之全職員工為限，其條件及金額依本公司「員工酬勞發給辦法」之規定處理之。

Explanation: Report of the 2020 Employees' Remuneration and Remuneration of Directors.

1. Profits of 2020 audited by KPMG is NT\$625,989,710 before deducting remuneration of directors NT\$2,200,000 and employees' remuneration NT\$12,000,000 (operating expenses NT\$9,800,400 + construction in progress – project expenses NT\$2,199,600). In the Article 25 of Incorporation, employees' remuneration is not less than 1% of profits and remuneration of directors is not exceed 3% of profits.
2. Remuneration of directors is 0.351% of profits, NT\$2,200,000. Employees' compensation is 1.917% of profits, NT\$12,000,000.
3. Remuneration of directors will be distributed by cash NT\$2,200,000. Employees' remuneration will be distributed by cash NT\$12,000,000. Employee including the employees of subsidiaries of the company. Qualification requirements of employees are specified in the procedures for employees' compensation of the company.

第四案 Proposal 4

案由：修訂本公司「道德行為準則」報告。

Proposal: Report of the amendment “Codes of Ethical Conduct”.

說明：(1) 依中華民國109年6月3日台灣證券交易所股份有限公司臺證治理字第10900094681號函辦理，擬修訂本公司「道德行為準則」部分條文。

(2) 敬請參閱本手冊第29至30頁「道德行為準則」條文。

Explanation: 1. Amendment to the “Codes of Ethical Conduct” is pursuant to the 3 June 2020 Letter No. Taiwan-Stock-Governance-10900094681 of the Taiwan Stock Exchange Corporation.

2. Please refer to page 30 to 31 for the “Codes of Ethical Conduct” to this Agenda Manual.

第五案 Proposal 5

案由：修訂本公司「誠信經營作業程序及行為指南」報告。

Proposal: Report of the amendment “Procedares for Ethical Management and Guidelines for Conduct”.

說明：(1) 依中華民國109年1月16日台灣證券交易所股份有限公司臺證上一字第1090000926號函辦理，擬修訂本公司「誠信經營作業程序及行為指南」部分條文。

(2) 敬請參閱本手冊第31至33頁「誠信經營作業程序及行為指南」條文。

Explanation: 1. Amendment to the “Procedares for Ethical Management and Guidelines for Conduct” is pursuant to the 16 January 2020 Letter No. Taiwan-Stock-Governance-1090000926 of the Taiwan Stock Exchange Corporation..

2. Please refer to page 32 to 35 for the “Procedares for Ethical Management and Guidelines for Conduct” to this Agenda Manual.



承認事項 Proposals Proposals

第一案

【董事會提】

案由：一〇九年度營業報告書及財務報表承認案。

說明：(一)本公司109年度財務報表，業經安侯建業聯合會計師事務所莊鈞維及王清松會計師查核竣事，並出具查核報告在案，併同營業報告書，送請審計委員會查核完畢，提請股東常會承認。

(二)前項表冊敬請參閱本手冊第18至25頁。

表決結果：表決時表決總權數：211,065,922權

表決結果	佔表決總 權數
贊成權數：204,823,458權 (其中以電子方式行使表決權數：189,259,125權)	97.04%
反對權數：15,209權 (其中以電子方式行使表決權數：15,209權)	0.01%
棄權/未投票權數：6,227,255權	2.95%
無效權數：0權	0.00%

決議：本案依董事會所提議案票決通過。

Proposal 1

【Proposed by the Board】

Proposal: Adoption of the 2020 Business Report and Financial Statements.

Explanation: 1. The Company's Financial Statements, including the balance sheets, statements of comprehensive income, statements of changes in equity, and statement of cash flows, were audited by independent auditors, Mr. C. W. Chuang and Mr. C. S. Wang of KPMG Certified Public Accountants. Also Business Report has been examined by the Audit committee of the Company. Please ratify the Financial Statements.

2. Please refer to page 19 to 26 for The Company's Financial Statements to this Agenda Manual.

Voting results: Total number of voting rights: 211,065,922.

Voting results	Ratio
Affirmative rights: 204,823,458 (e-voting: 189,259,125 is included)	97.04%
Negative rights: 15,209 (e-voting: 15,209 is included)	0.01%
Abstention rights: 6,227,255	2.95%
Invalid rights: 0	0.00%

Resolution: Approved the proposal by board of directors by vote.

宏普建設股份有限公司

資產負債表

民國一〇九年及一〇八年十二月三十一日

單位：新台幣千元

		109.12.31		108.12.31				109.12.31		108.12.31	
資 產		金 額	%	金 額	%	負債及權益		金 額	%	金 額	%
流動資產：						流動負債：					
1100	現金及約當現金(附註六(一))	\$ 867,114	4	1,137,864	6	2100	短期借款(附註六(九)及八)	\$ 6,090,000	26	5,097,000	26
1110	透過損益按公允價值衡量之金融資產					2110	應付短期票券(附註六(九)及八)	4,541,688	19	1,805,417	9
	一流動(附註六(二))	-	-	4,268	-	2130	合約負債(附註六(十五)及九)	532,085	2	465,106	3
1150	應收票據淨額(附註六(三)及(十五))	12,456	-	51,719	-	2150	應付票據	24,128	-	29,924	-
1170	應收帳款淨額(附註六(三)及(十五))	44,863	-	67,624	-	2170	應付帳款	128,961	1	180,447	1
1210	其他應收款—關係人(附註七)	2,067	-	1,392	-	2200	其他應付款	56,139	-	210,727	1
1320	存貨(附註六(四)、八及九)	18,136,781	77	17,678,639	90	2230	當期所得稅負債	7,220	-	2,744	-
1410	預付款項	520,403	2	164,193	1	2399	其他流動負債—其他	18,963	-	39,785	-
1476	其他金融資產—流動(附註六(十五)及九)	381,442	2	180,463	1		流動負債合計	11,399,184	48	7,831,150	40
1479	其他流動資產—其他(附註九)	124,795	-	126,070	1	非流動負債：					
1480	取得合約之增額成本	149,490	1	118,360	-	2600	其他非流動負債	9,588	-	10,815	-
	流動資產合計	20,239,411	86	19,530,592	99		負債總計	11,408,772	48	7,841,965	40
非流動資產：						權益：					
1550	採用權益法之投資(附註六(六))	29,204	-	30,579	-	3110	普通股股本(附註六(十三))	3,328,087	14	3,328,087	17
1600	不動產、廠房及設備(附註六(七)及八)	83,138	-	83,174	-	3200	資本公積(附註六(十三))	2,042,348	9	2,042,348	10
1760	投資性不動產(附註六(八)及八)	3,014,410	13	-	1		保留盈餘(附註六(十三))：				
1920	存出保證金(附註九)	186,495	1	113,585	1	3310	法定盈餘公積	1,917,660	8	1,856,887	9
1990	其他非流動資產—其他	4,809	-	18,111	-	3320	特別盈餘公積	-	-	9,529	-
	非流動資產合計	3,318,056	14	245,449	1	3350	未分配盈餘	4,860,600	21	4,697,225	24
								6,778,260	29	6,563,641	33
資產總計		\$ 23,557,467	100	19,776,041	100	權益總計		12,148,695	52	11,934,076	60
						負債及權益總計		\$ 23,557,467	100	19,776,041	100

(請詳閱後附個體財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD.

Balance Sheets

December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars)

		December 31, 2020		December 31, 2019				December 31, 2020		December 31, 2019	
Assets		Amount	%	Amount	%	Liabilities and Stockholders' Equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 867,114	4	1,137,864	6	2100	Short-term loans (notes 6(i) and 8)	\$ 6,090,000	26	5,097,000	26
1110	Financial assets at fair value through profit and loss (note 6(b))	-	-	4,268	-	2110	Short-term notes and bills payable (notes 6(i) and 8)	4,541,688	19	1,805,417	9
1150	Notes receivable, net (note 6(c)(o))	12,456	-	51,719	-	2130	Current contract liabilities (note 6(o) and 9)	532,085	2	465,106	3
1170	Accounts receivable, net (note 6(c)(o))	44,863	-	67,624	-	2150	Notes payable	24,128	-	29,924	-
1210	Other receivable-related parties(note 7)	2,067	-	1,392	-	2170	Accounts payable	128,961	1	180,447	1
1320	Inventories (notes 6(d) 8 and 9)	18,136,781	77	17,678,639	90	2200	Other payable	56,139	-	210,727	1
1410	Prepayments(note 9)	520,403	2	164,193	1	2230	Current tax liabilities	7,220	-	2,744	-
1476	Other financial assets-current (note 6(o))	381,442	2	180,463	1	2399	Other current liabilities	18,963	-	39,785	-
1479	Other current assets (note 9)	124,795	-	126,070	1		Total current liabilities	<u>11,399,184</u>	<u>48</u>	<u>7,831,150</u>	<u>40</u>
1480	Incremental costs of obtaining a contract	149,490	1	118,360	-		Non-current liabilities:				
	Total current assets	<u>20,239,411</u>	<u>86</u>	<u>19,530,592</u>	<u>99</u>	2600	Other non-current liabilities	9,588	-	10,815	-
	Non-current assets:						Total liabilities	<u>11,408,772</u>	<u>48</u>	<u>7,841,965</u>	<u>40</u>
1550	Investments accounted for using equity method (note 6(f))	29,204	-	30,579	-		Equity(note 6(m):				
1600	Property, plant and equipment (note 6(g) and 8)	83,138	-	83,174	-	3110	Common stock	<u>3,328,087</u>	<u>14</u>	<u>3,328,087</u>	<u>17</u>
1760	Investment property,net (note 6(h) and 8)	3,014,410	13	-	-	3200	Capital surplus	<u>2,042,348</u>	<u>9</u>	<u>2,042,348</u>	<u>10</u>
1920	Refundable deposits (note 9)	186,495	1	113,585	1		Retained earnings:				
1990	Other assets	4,809	-	18,111	-	3310	Appropriated as legal capital reserve	1,917,660	8	1,856,887	9
	Total non-current assets	<u>3,318,056</u>	<u>14</u>	<u>245,449</u>	<u>1</u>	3320	Special reserve	-	-	9,529	-
						3350	Unappropriated earnings	<u>4,860,600</u>	<u>21</u>	<u>4,697,225</u>	<u>24</u>
								<u>6,778,260</u>	<u>29</u>	<u>6,563,641</u>	<u>33</u>
							Total equity	<u>12,148,695</u>	<u>52</u>	<u>11,934,076</u>	<u>60</u>
	Total assets	<u>\$ 23,557,467</u>	<u>100</u>	<u>19,776,041</u>	<u>100</u>		Total liabilities and equity	<u>\$ 23,557,467</u>	<u>100</u>	<u>\$ 19,776,041</u>	<u>100</u>

See accompanying notes to financial statements.

宏普建設股份有限公司

綜合損益表

民國一〇九年及一〇八年一月一日至十二月三十一日

單位：新台幣千元

		109 年 度		108 年 度	
		金 額	%	金 額	%
營業收入：					
4300	租賃收入(附註六(十))(十五)及七)	\$ 163,045	4	32,687	1
4511	營建收入(附註六(十五))	<u>3,814,519</u>	<u>96</u>	<u>2,853,323</u>	<u>99</u>
	銷貨收入淨額	<u>3,977,564</u>	<u>100</u>	<u>2,886,010</u>	<u>100</u>
營業成本：					
5300	租賃成本	71,885	2	3,765	-
5510	營建成本	<u>2,927,261</u>	<u>73</u>	<u>2,121,982</u>	<u>74</u>
	營業成本	<u>2,999,146</u>	<u>75</u>	<u>2,125,747</u>	<u>74</u>
	營業毛利	<u>978,418</u>	<u>25</u>	<u>760,263</u>	<u>26</u>
營業費用(附註六(十一)及七)：					
6100	推銷費用	114,130	3	150,550	5
6200	管理費用	<u>47,540</u>	<u>1</u>	<u>41,350</u>	<u>1</u>
	營業費用合計	<u>161,670</u>	<u>4</u>	<u>191,900</u>	<u>6</u>
	營業淨利	<u>816,748</u>	<u>21</u>	<u>568,363</u>	<u>20</u>
營業外收入及支出(附註六(六)、(十七)及七)：					
7100	利息收入	7,191	-	2,310	-
7010	其他收入	68,561	2	49,266	2
7020	其他利益及損失	(34,631)	(1)	121,091	4
7050	財務成本	(107,783)	(3)	(56,662)	(2)
7060	採用權益法認列之子公司及關聯企業損益之份額	<u>(1,375)</u>	<u>-</u>	<u>(2,362)</u>	<u>-</u>
	營業外收入及支出合計	<u>(68,037)</u>	<u>(2)</u>	<u>113,643</u>	<u>4</u>
7900	稅前淨利	748,711	19	682,006	24
7951	減：所得稅費用(附註六(十二))	<u>134,722</u>	<u>4</u>	<u>74,279</u>	<u>3</u>
8200	本期淨利	<u>613,989</u>	<u>15</u>	<u>607,727</u>	<u>21</u>
其他綜合損益：(附註六(十三))					
8360	後續可能重分類至損益之項目：				
8365	與待出售非流動資產(或處分群組)直接相關之權益	-	-	9,529	-
8399	減：與其他綜合損益組成部分相關之所得稅	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8300	其他綜合損益(稅後淨額)	<u>-</u>	<u>-</u>	<u>9,529</u>	<u>-</u>
8500	本期綜合損益總額(附註六(十四))	<u>\$ 613,989</u>	<u>21</u>	<u>617,256</u>	<u>21</u>
	基本每股盈餘(單位：新台幣元)	<u>\$ 1.84</u>		<u>1.83</u>	
	稀釋每股盈餘(單位：新台幣元)	<u>\$ 1.84</u>		<u>1.82</u>	

(請詳閱後附個體財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars except earnings per Share)

		2020		2019	
		Amount	%	Amount	%
Operating revenue:					
4300	Rental revenue (note 6(j)(o) and 7)	\$ 163,045	4	32,687	1
4511	Construction contract revenue (note 6(o))	3,814,519	96	60,593	2
	Net operating revenue	<u>3,977,564</u>	<u>100</u>	<u>2,886,010</u>	<u>100</u>
Operating cost:					
5300	Rental Cost	71,885	2	3,765	-
5510	Construction contract cost	2,927,261	73	2,121,982	74
	Net operating cost	<u>2,999,146</u>	<u>75</u>	<u>2,125,747</u>	<u>74</u>
	Gross profit	<u>978,418</u>	<u>25</u>	<u>760,263</u>	<u>26</u>
Operating expenses(note6(k) and 7):					
6100	Selling expenses	114,130	3	150,550	5
6200	Administrative expenses	47,540	1	41,350	-
	Total operating expenses	<u>161,670</u>	<u>4</u>	<u>191,900</u>	<u>6</u>
	Operating income	<u>816,748</u>	<u>21</u>	<u>568,363</u>	<u>20</u>
Non-operating income and expenses					
(note 6(f)(q) and 7):					
7100	Interest income	7,191	-	2,310	-
7010	Other income	68,561	2	49,266	2
7020	Other gains and losses	(34,631)	(1)	121,091	4
7050	Finance costs	(107,783)	(3)	(56,662)	(2)
7060	Share of profit of investment in associates and subsidiaries accounted for using equity method	(1,375)	-	(2,362)	-
	Total non-operating income and expenses	<u>(68,037)</u>	<u>(2)</u>	<u>113,643</u>	<u>4</u>
7900	Profit before tax	<u>748,711</u>	<u>19</u>	<u>682,006</u>	<u>24</u>
7951	Less: income tax expenses (note 6(1))	<u>134,722</u>	<u>4</u>	<u>74,279</u>	<u>3</u>
8200	Profit	<u>613,989</u>	<u>15</u>	<u>607,727</u>	<u>21</u>
Other comprehensive income(loss) (note 6(m)):					
8360	Items that may be reclassified subsequently to profit or loss:				
8365	Equity related to non-current asset classified as held for sale	-	-	9,529	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
8300	Other comprehensive income(after tax)	<u>-</u>	<u>-</u>	<u>9,529</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 613,989</u>	<u>15</u>	<u>617,256</u>	<u>21</u>
Earnings per share (note 6(n)):					
9750	Basic earnings per share	<u>\$ 1.84</u>		<u>1.83</u>	
9850	Diluted earnings per share	<u>\$ 1.84</u>		<u>1.82</u>	

See accompanying notes to financial statements.

宏普建設股份有限公司

權益變動表

民國一〇九年及一〇八年一月一日至十二月三十一日

單位：新台幣千元

	普通股 股本	資本公積	保 留 盈 餘			合 計	其他權益項目	權益總額
			法定盈 餘公積	特別盈 餘公積	未分配 盈 餘		與待出售非流 動資產直接 相關之損益	
	\$ 3,328,087	2,041,583	1,812,417	-	4,476,306	6,288,723	(9,529)	11,648,864
	-	-	-	-	607,727	607,727	-	607,727
	-	-	-	-	-	-	9,529	9,529
	-	-	-	-	607,727	607,727	-	617,256
	-	-	44,470	-	(44,470)	-	-	-
	-	-	-	9,529	(9,529)	-	-	-
	-	-	-	-	(332,809)	(332,809)	-	(332,809)
	-	765	-	-	-	-	-	765
日餘額	3,328,087	2,041,583	1,856,887	9,529	4,697,225	6,563,641	-	11,934,076
	-	-	-	-	613,989	613,989	-	613,989
	-	-	-	-	-	-	-	-
	-	-	-	-	613,989	613,989	-	613,989
	-	-	60,773	-	(60,773)	-	-	-
	-	-	-	(9,529)	9,529	-	-	-
	-	-	-	-	(399,370)	(399,370)	-	(399,370)
日餘額	\$ 3,328,087	2,042,348	1,917,660	-	4,860,600	6,778,260	-	12,148,695

(請詳閱後附個體財務報告附註)

華

經理人：段津華

會計主管：劉寶妹

(English Translation of Financial Statements Originally Issued in Chinese)

HONG PU REAL ESTATE DEVELOPMENT CO., LTD.

Statements of Changes in Equity

For the years ended December 31, 2020 and 2019

(Expressed in thousands of New Taiwan dollars)

Common stock	Capital surplus	Retained earnings				Other equity	Total equity
		Legal reserve	Special reserve	Unappropriated earnings	Total	Equity related to non-current asset classified as held for sale	
\$ 3,328,087	2,041,583	1,812,417	-	4,476,306	6,288,723	(9,529)	11,648,864
-	-	-	-	607,727	607,727	-	607,727
-	-	-	-	-	-	9,529	9,529
-	-	-	-	607,727	607,727	-	617,256
-	-	44,470	-	(44,470)	-	-	-
-	-	-	9,529	(9,529)	-	-	-
-	-	-	-	(332,809)	(332,809)	-	(332,809)
-	765	-	-	-	-	-	765
3,328,087	2,042,348	1,856,887	9,529	4,697,225	6,563,641	-	11,934,076
-	-	-	-	613,989	613,989	-	613,989
-	-	-	-	-	-	-	-
-	-	-	-	613,989	613,989	-	613,989
-	-	60,773	-	(60,773)	-	-	-
-	-	-	(9,529)	9,529	-	-	-
-	-	-	-	(399,370)	(399,370)	-	(399,370)
<u>\$ 3,328,087</u>	<u>2,042,348</u>	<u>1,917,660</u>	<u>-</u>	<u>4,860,600</u>	<u>6,778,260</u>	<u>-</u>	<u>12,148,695</u>

宏普建設股份有限公司

現金流量表

民國一〇九年及一〇八年一月一日至十二月三十一日

單位：新台幣千元

	109 年 度	108 年 度
營業活動之現金流量：		
本期稅前淨利	\$ 748,711	682,006
調整項目：		
收益費損項目		
折舊費用	25,872	2,779
攤銷費用	150	131
透過損益按公允價值衡量金融資產之淨利益	(507)	(3,295)
利息費用	107,783	56,662
利息收入	(7,191)	(2,310)
股利收入	-	(423)
採用權益法認列之子公司及關聯企業損(益)之份額	1,375	2,362
處分及報廢不動產、廠房及設備利益	(125)	-
處分投資性不動產損益	(2,002)	-
處分待出售非流動資產之淨損益	-	(138,618)
收益費損項目合計	125,355	(82,712)
與營業活動相關之資產／負債變動數：		
透過損益按公允價值衡量之金融資產	4,775	17,878
應收票據	39,263	(19,539)
應收帳款	22,761	(29,363)
其他應收款-關係人	(675)	(1,392)
存貨	(3,483,811)	(3,112,821)
預付款項	(356,210)	17,472
其他流動資產	1,275	4,532
取得合約之增額成本	(31,130)	(106,856)
其他金融資產	(200,979)	(178,233)
應付票據	(5,796)	(55,869)
應付帳款	(51,486)	(41,612)
其他應付款項	(154,084)	70,311
合約負債	66,979	264,137
其他流動負債	(20,822)	(1,327)
與營業活動相關之資產及負債之淨變動合計	(4,169,940)	(3,172,682)
調整項目合計	(4,044,585)	(3,255,394)
營運產生之現金流出	(3,295,878)	(2,573,388)
收取之利息	7,191	2,310
支付之利息	(122,932)	(85,148)
支付所得稅	(130,246)	(91,968)
營業活動之淨現金流出	(3,541,861)	(2,748,194)
投資活動之現金流量：		
採用權益法之被投資公司減資退還股款	-	230,871
處分子公司	-	31,458
處分待出售非流動資產	-	170,532
取得不動產、廠房及設備	(2,828)	-
處分不動產、廠房及設備	285	-
存出保證金增加	(96,335)	(1,178,626)
存出保證金減少	23,425	1,166,983
處分投資性不動產	4,738	-
其他非流動資產減少	13,152	10,267
收取之股利	-	423
投資活動之淨現金流入(流出)	(57,563)	431,908
籌資活動之現金流量：		
短期借款增加	10,993,000	5,500,000
短期借款減少	(10,000,000)	(2,290,000)
應付短期票券增加	11,767,177	7,860,691
應付短期票券減少	(9,030,906)	(7,898,362)
其他非流動負債增加	(1,227)	3,563
發放現金股利	(399,370)	(332,809)
籌資活動之淨現金流入	3,328,674	2,843,083
本期現金及約當現金增加(減少)數	(270,750)	526,797
期初現金及約當現金餘額	1,137,864	611,067
期末現金及約當現金餘額	\$ 867,114	1,137,864

(請詳閱後附個體財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars)

	2020	2019
Cash flows from (used in) operating activities:		
Profit before income tax	\$ 748,711	682,006
Adjustments :		
Adjustments to reconcile profit and loss:		
Depreciation expense	25,872	2,779
Amortization expense	150	131
Net profit on financial assets fair value through profit or loss	(507)	(3,295)
Interest expenses	107,783	56,662
Interest income	(7,191)	(2,310)
Dividend income	-	(423)
Recognized share of profit of investment in associates accounted for using equity method	1,375	2,362
Gain on disposal of property, plant and equipment	(125)	-
Gain on disposal of investments	(2,002)	-
Gain on disposal of non-current assets	-	(138,618)
Total adjustments to reconcile profit and loss	125,355	(82,712)
Net changes in operating assets and liabilities:		
Financial asset at fair value through profit or loss	4,775	17,878
Notes receivable	39,263	(19,539)
Accounts receivable	22,761	(29,363)
Other receivable-related parties	(675)	(1,392)
Inventories	(3,483,811)	(3,112,821)
Prepayments	(356,210)	17,472
Other current assets	1,275	4,532
Incremental costs of obtaining a contract	(31,130)	(106,856)
Other financial assets	(200,979)	(178,233)
Notes payable	(5,796)	(55,869)
Accounts payable	(51,486)	(41,612)
Other payable	(154,084)	70,311
Current contract liabilities	66,979	264,137
Other current liabilities	(20,822)	(1,327)
Total changes in operating assets / liabilities, net	(4,169,940)	(3,172,682)
Total adjustments	(4,044,585)	(3,255,394)
Cash used in from operations	(3,295,874)	(2,573,388)
Interest received	7,191	2,310
Interest paid	(122,932)	(85,148)
Income tax paid	(130,246)	(91,968)
Net cash flows used in operating activities	(3,541,861)	(2,748,194)
Cash flows from (used in) investing activities:		
Return of capital of investments accounted for using equity method due to capital reduction	-	230,871
Disposal of subsidiaries	-	31,458
Disposal of non-current asset classified as held for sale	-	170,532
Acquisition of property, plant and equipment	(2,828)	-
Proceeds from disposal of property, plant and equipment	285	-
Increase in refundable deposits	(96,335)	(1,178,626)
Decrease in refundable deposits	23,425	1,166,983
Proceeds from disposal of investment property,	4,738	-
Decrease (increase) in other non-current assets	13,152	10,267
Dividends received	-	423
Net cash flows from (used in) investing activities	(57,563)	431,908
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	10,993,000	5,500,000
Decrease in short-term borrowings	(10,000,000)	(2,290,000)
Increase in short-term commercial paper payable	11,767,177	7,860,691
Decrease in short-term commercial paper payable	(9,030,906)	(7,898,362)
Decrease in other non-liabilities	(1,227)	3,563
Cash dividends paid	(399,300)	(332,809)
Net cash from financing activities	3,328,674	2,843,083
Net Increase (decrease) in cash and cash equivalents	(270,750)	526,797
Cash and cash equivalents, at beginning of period	1,137,864	611,067
Cash and cash equivalents, at end of period	\$ 867,114	1,137,864

See accompanying notes to financial statements.

宏普建設股份有限公司及子公司

合併資產負債表

民國一〇九年及一〇八年十二月三十一日

單位：新台幣千元

		109.12.31		108.12.31				109.12.31		108.12.31	
資 產		金 額	%	金 額	%	負債及權益		金 額	%	金 額	%
流動資產：						流動負債：					
1100	現金及約當現金(附註六(一))	\$ 904,677	4	1,183,231	6	2100	短期借款(附註六(八)及八)	\$ 6,090,000	26	5,097,000	26
1110	透過損益按公允價值衡量之金融資產					2110	應付短期票券(附註六(八)及八)	4,541,688	19	1,805,417	9
	一流動(附註六(二))	-	-	4,268	-	2130	合約負債(附註六(十四)及九)	532,085	2	465,106	3
1150	應收票據淨額(附註六(三)及(十四))	12,456	-	51,719	-	2150	應付票據	24,128	-	29,924	-
1170	應收帳款淨額(附註六(三)及(十四))	44,863	-	67,624	-	2170	應付帳款	128,961	1	180,447	1
1210	其他應收款-關係人(附註七)	1,721	-	-	-	2200	其他應付款	56,610	1	211,173	1
1320	存貨(附註六(四)、八及九)	18,144,071	77	17,681,938	89	2230	當期所得稅負債	7,220	-	2,744	-
1410	預付款項(附註九)	522,725	2	166,415	1	2399	其他流動負債-其他	18,932	-	39,752	-
1476	其他金融資產一流動(附註六(十四)及九)	381,442	2	180,463	1		流動負債合計	11,399,624	48	7,831,563	40
1479	其他流動資產一其他(附註九)	124,796	-	126,072	1		非流動負債：	9,588	-	10,815	-
1480	取得合約之增額成本	149,490	1	118,360	1	2600	其他非流動負債	11,409,212	48	7,842,378	40
	流動資產合計	20,286,240	86	19,580,090	99		負債總計				
非流動資產：							權益：				
1600	不動產、廠房及設備(附註六(六)及八)	83,138	-	83,174	-	3110	普通股股本(附註六(十二))	3,328,087	14	3,328,087	17
1760	投資性不動產(附註六(七)及八)	3,014,410	13	-	-	3200	資本公積(附註六(十二))	2,042,348	9	2,042,348	10
1920	存出保證金(附註九)	196,495	1	123,585	1		保留盈餘(附註六(十二))：				
1990	其他非流動資產一其他	5,683	-	18,985	-	3310	法定盈餘公積	1,917,660	8	1,856,887	9
	非流動資產合計	3,299,726	14	225,744	1	3320	特別盈餘公積	-	-	9,529	-
						3350	未分配盈餘	4,860,600	21	4,697,225	24
								6,778,260	52	6,563,641	33
資產總計		\$ 23,585,966	100	19,805,834	100		歸屬於母公司業主之權益合計	12,148,695	52	11,934,076	60
							非控股權益	28,059	-	29,380	-
						36XX	權益總計	12,176,754	52	11,963,456	60
							負債及權益總計	\$ 23,585,966	100	19,805,834	100

(請詳閱後附合併財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars)

		December 31, 2020		December 31, 2019				December 31, 2020		December 31, 2019	
Assets		Amount	%	Amount	%	Liabilities and Stockholders' Equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 904,677	4	1,183,231	6	2100	Short-term loans (notes 6(h) and 8)	\$ 6,090,000	26	5,097,000	26
1110	Financial assets at fair value through profit and loss (note 6(b))	-	-	4,268	-	2110	Short-term notes and bills payable (notes 6(h) and 8)	4,541,688	19	1,805,417	9
1150	Notes receivable, net (note 6(c)(n))	12,456	-	51,719	-	2130	Current contract liabilities (note 6(n) and 9)	532,085	2	465,106	3
1170	Accounts receivable, net(note 6(c)(n))	44,863	-	67,624	-	2150	Notes payable	24,128	-	29,924	-
1210	Other receivable-related parties (note 7)	1,721	-	-	-	2170	Accounts payable	128,961	1	180,447	1
1320	Inventories (notes 6(d) 8 and 9)	18,144,071	77	17,681,938	89	2200	Other payable	56,610	-	211,173	1
1410	Prepayments (note 9)	522,725	2	166,415	1	2230	Current tax payable	7,220	-	2,744	-
1476	Other financial assets-current (note 6(n) and 9)	381,442	2	180,463	1	2399	Other current liabilities	18,932	-	39,752	-
1479	Other current assets (note 9)	124,795	-	126,072	1		Total current liabilities	<u>11,399,624</u>	<u>48</u>	<u>7,831,563</u>	<u>40</u>
1480	Incremental costs of obtaining a contract	149,490	1	118,360	1		Non-current liabilities:				
	Total current assets	<u>20,286,240</u>	<u>86</u>	<u>19,580,090</u>	<u>99</u>	2600	Other non-current liabilities	9,588	-	10,815	-
	Non-current assets:						Total liabilities	<u>11,409,212</u>	<u>48</u>	<u>7,842,378</u>	<u>40</u>
							Equity(note 6(l)):				
1600	Property, plant and equipment (note 6(f) and 8)	83,138	-	83,174	-	3110	Common stock	3,328,087	14	3,328,087	17
1760	Investment property, net (note 6(g) and 8)	3,014,410	13	-	-	3200	Capital surplus	2,042,348	9	2,042,348	10
1920	Refundable deposits (note 9)	196,495	1	123,585	1		Retained earnings:				
1990	Other assets	5,683	-	18,985	-	3310	Appropriated as legal capital reserve	1,917,660	8	1,856,887	9
	Total non-current assets	<u>3,299,726</u>	<u>14</u>	<u>225,744</u>	<u>1</u>	3320	Special reserve	-	-	9,529	-
						3350	Unappropriated earnings	4,860,600	21	4,697,225	24
								<u>6,778,260</u>	<u>29</u>	<u>6,563,641</u>	<u>33</u>
							Total equity attributable to owners of parent:	<u>12,148,695</u>	<u>52</u>	<u>11,934,076</u>	<u>60</u>
						36XX	Non-controlling interests	28,059	-	29,380	-
							Total equity	<u>12,176,754</u>	<u>52</u>	<u>11,963,456</u>	<u>60</u>
Total assets		<u>\$ 23,585,966</u>	<u>100</u>	<u>19,805,834</u>	<u>100</u>		Total liabilities and equity	<u>\$ 23,585,966</u>	<u>100</u>	<u>19,805,834</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

宏普建設股份有限公司及子公司

合併綜合損益表

民國一〇九年及一〇八年一月一日至十二月三十一日

單位：新台幣千元

		109 年 度		108 年 度	
		金 額	%	金 額	%
營業收入：					
4300	租賃收入(附註六(九)(十四)及七)	\$ 162,931	4	32,573	1
4511	營建收入(附註六(十四))	3,814,519	96	2,853,323	99
	銷貨收入淨額	3,977,450	100	2,885,896	100
營業成本：					
5300	租賃成本	71,885	2	3,765	-
5510	營建成本	2,927,261	74	2,121,982	74
	營業成本	2,999,146	76	2,125,747	74
	營業毛利	978,304	24	760,149	26
營業費用：(附註六(十)及七)					
6100	推銷費用	114,130	3	150,550	5
6200	管理費用	49,779	1	43,533	1
	營業費用合計	163,909	4	194,083	6
	營業淨利	814,395	20	566,066	20
營業外收入及支出 (附註六(十六)及七)：					
7100	利息收入	7,195	-	2,324	-
7010	其他收入	68,214	2	47,874	2
7020	其他利益及損失	(34,631)	(1)	121,091	4
7050	財務成本	(107,783)	(3)	(56,662)	(2)
	營業外收入及支出合計	(67,005)	(2)	114,627	4
7900	稅前淨利	747,390	18	680,693	24
7951	減：所得稅費用(附註六(十一))	134,722	3	74,279	2
8200	本期淨利	612,668	15	606,414	21
其他綜合損益(附註六(十二))					
8360	後續可能重分類至損益之項目：				
8365	與待出售非流動資產(或處分群組)直接相關之權益	-	-	9,529	-
8399	減：與其他綜合損益組成部分相關之所得稅	-	-	-	-
8300	其他綜合損益(稅後淨額)	-	-	9,529	-
8500	本期綜合損益總額	\$ 612,668	15	\$ 615,943	21
淨利歸屬於：					
8610	母公司業主	613,989	15	607,727	-
8620	非控制權益	(1,321)	-	(1,313)	-
	本期淨利	\$ 612,668	15	\$ 606,414	21
綜合損益總額歸屬於：					
8710	母公司業主	613,989	15	617,256	-
8720	非控制權益	(1,321)	-	(1,313)	-
	本期綜合損益總額	\$ 612,668	15	\$ 615,943	21
每股盈餘(附註六(十三))					
基本每股盈餘(單位：新台幣元)		\$ 1.84		1.83	
稀釋每股盈餘(單位：新台幣元)		\$ 1.84		1.82	

(請詳閱後附財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars except earnings per share)

		2020		2019	
		Amount	%	Amount	%
Operating revenue:					
4300	Rental revenue (note 6(i)(n) and 7)	\$ 162,931	4	32,573	1
4511	Construction contract revenue (note 6(n))	3,814,519	96	2,853,323	99
Net operating revenue		<u>3,977,450</u>	<u>100</u>	<u>2,885,896</u>	<u>100</u>
Operating cost:					
5300	Rental Cost	71,885	2	3,765	-
5510	Construction contract cost	2,927,261	74	2,121,982	74
Net operating cost		<u>2,999,146</u>	<u>76</u>	<u>2,125,747</u>	<u>74</u>
Gross profit		<u>978,304</u>	<u>24</u>	<u>760,149</u>	<u>26</u>
Operating expenses (notes 6(i) and 7):					
6100	Selling expenses	114,130	3	150,550	5
6200	Administrative expenses	49,779	1	43,533	1
Total operating expenses		<u>163,909</u>	<u>4</u>	<u>194,083</u>	<u>6</u>
Operating income		<u>814,395</u>	<u>20</u>	<u>566,066</u>	<u>20</u>
Non-operating income and expenses(note6(p) and 7):					
7100	Interest income	7,195	-	2,324	-
7010	Other income	68,214	2	47,874	2
7020	Other gains and losses	(34,631)	(1)	121,091	4
7050	Finance costs	(107,783)	(3)	(56,662)	(2)
Total non-operating income and expenses		<u>(67,005)</u>	<u>(2)</u>	<u>114,627</u>	<u>4</u>
7900	Profit before tax	747,390	18	680,693	24
7951	Less: income tax expenses (note 6(k))	134,722	3	74,279	3
8200	Profit	<u>612,668</u>	<u>15</u>	<u>606,414</u>	<u>21</u>
Other comprehensive income (loss) (note 6(l)):					
8360	Items that may be reclassified subsequently to profit or loss:				
8365	Equity related to non-current asset classified as held for sale	-	-	9,529	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
8300	Other comprehensive income (after tax)	<u>-</u>	<u>-</u>	<u>9,529</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 612,668</u>	<u>15</u>	<u>615,943</u>	<u>21</u>
Net income attributable to:					
8610	Shareholders of the parent	\$ 613,989	15	607,727	21
8620	Non-controlling interests	(1,321)	-	(1,313)	-
Profit		<u>\$ 612,668</u>	<u>15</u>	<u>606,414</u>	<u>21</u>
Total comprehensive income attributable to:					
8710	Shareholders of the parent	\$ 613,989	15	617,256	21
8720	Non-controlling interests	(1,321)	-	(1,313)	-
Other comprehensive income		<u>\$ 612,668</u>	<u>15</u>	<u>615,943</u>	<u>21</u>
Earnings per share (note 6(m)):					
Basic earnings per share		<u>\$ 1.84</u>		<u>1.83</u>	
Diluted earnings per share		<u>\$ 1.84</u>		<u>1.82</u>	

See accompanying notes to consolidated financial statements.

宏普建設股份有限公司及子公司

合併權益變動表

民國一〇九年及一〇八年一月一日至十二月三十一日



單位：新台幣千元

	歸屬於母公司業主之權益						其他權益項目			
	普通股 股本	資本公積	保 留 盈 餘			合 計	與待出售非流 動資產直接 相關之權益	歸屬於母 公司業主 權益總計	非控制權益	權益總額
			法定盈 餘公積	特別盈 餘公積	未分配 盈 餘					
民國一〇八年一月一日餘額	\$3,328,087	2,041,583	1,812,417	-	4,476,306	6,288,723	-	11,648,864	-	11,648,864
本期淨利	-	-	-	-	607,727	607,727	-	607,727	(1,313)	606,414
本期其他綜合損益	-	-	-	-	-	-	9,529	9,529	-	9,529
本期綜合損益總額	-	-	-	-	607,727	607,727	-	617,256	(1,313)	615,943
提列法定盈餘公積	-	-	44,470	-	(44,470)	-	-	-	-	-
提列特別盈餘公積	-	-	-	9,529	(9,529)	-	-	-	-	-
普通股現金股利	-	-	-	-	(332,809)	(332,809)	-	(332,809)	-	(332,809)
非控制權益增減	-	765	-	-	-	-	-	765	30,693	31,458
民國一〇八年十二月三十一日餘額	3,328,087	2,042,348	1,856,887	9,529	4,697,225	6,563,641	-	11,934,076	29,380	11,963,456
本期淨利	-	-	-	-	613,989	613,989	-	613,989	(1,321)	612,668
本期其他綜合損益	-	-	-	-	-	-	-	-	-	-
本期綜合損益總額	-	-	-	-	613,989	613,989	-	613,989	(1,321)	612,668
提列法定盈餘公積	-	-	60,773	-	(60,773)	-	-	-	-	-
提列特別盈餘公積	-	-	-	(9,529)	9,529	-	-	-	-	-
普通股現金股利	-	-	-	-	(399,370)	(399,370)	-	(399,370)	-	(399,370)
民國一〇九年十二月三十一日餘額	3,328,087	2,042,348	1,917,660	-	4,860,600	6,778,260	-	12,148,695	28,059	12,176,754

（請詳閱後附財務報告附註）

董事長：段津華



經理人：段津華



會計主管：劉寶姝



(English Translation of Consolidated Financial Statements Issued in Chinese)

HONG PU REAL ESTATE DEVELOPMENT CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2020 and 2019

(Expressed in thousands of New Taiwan dollars)

	Equity attributable to owners of parent									
	Share capital		Retained earnings				Other equity	Total equity attributable to owner of the parent	Non-controlling interests	Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total	Equity related to non-current asset classified as held for sale			
Balance at January 1, 2019	\$ 3,328,087	2,041,583	1,812,417	-	4,476,306	6,288,723	(9,529)	11,648,864	-	11,648,864
Net income	-	-	-	-	607,727	607,727	-	607,727	(1,313)	606,414
Other comprehensive income (loss)	-	-	-	-	-	-	9,529	9,529	-	9,529
Total comprehensive income (loss)	-	-	-	-	607,727	607,727	9,529	617,256	(1,313)	615,943
Appropriations and distributions:										
Legal reserve	-	-	44,470	-	(44,470)	-	-	-	-	-
Special reserve	-	-	-	9,529	(9,529)	-	-	-	-	-
Cash dividends	-	-	-	-	(332,809)	(332,809)	-	(332,809)	-	(332,809)
Change in non-controlling interests	-	765	-	-	-	-	-	765	30,693	31,458
Balance at December 31, 2019	3,328,087	2,042,348	1,856,887	9,529	4,697,225	6,563,641	-	11,934,076	29,380	11,963,456
Net income	-	-	-	-	613,989	613,989	-	613,989	(1,321)	612,668
Other comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-
Total comprehensive income (loss)	-	-	-	-	613,989	613,989	-	613,989	(1,321)	612,668
Appropriations and distributions:										
Legal reserve	-	-	60,773	-	(60,773)	-	-	-	-	-
Special reserve	-	-	-	(9,529)	9,529	-	-	-	-	-
Cash dividends	-	-	-	-	(399,370)	(399,370)	-	(399,370)	-	(399,370)
Balance at December 31, 2020	\$ 3,328,087	2,042,348	1,917,660	-	4,860,600	6,778,260	-	12,148,695	28,059	12,176,754

See accompanying notes to consolidated financial statements.

宏宏普建設股份有限公司及子公司

合併現金流量表

民國一〇九年及一〇八年一月一日至十二月三十一日

單位：新台幣千元

	109 年度	108 年度
營業活動之現金流量：		
本期稅前淨利	\$ 747,390	680,693
調整項目：		
收益費損項目		
折舊費用	25,872	2,779
攤銷費用	150	131
透過損益按公允價值衡量金融資產之淨利益	(507)	(3,295)
利息費用	107,783	56,662
利息收入	(7,195)	(2,324)
股利收入	-	(423)
處分及報廢不動產、廠房及設備利益	(125)	-
處分投資性不動產利益	(2,002)	-
處分待出售非流動資產之淨損益	-	(138,618)
收益費損項目合計	123,976	(85,088)
與營業活動相關之資產／負債變動數：		
透過損益按公允價值衡量之金融資產	4,775	17,878
應收票據	39,263	(19,539)
應收帳款	22,761	(29,363)
其他應收款-關係人	(1,721)	-
存貨	(3,487,802)	(3,113,114)
預付款項	(356,310)	17,455
其他流動資產	1,277	4,535
取得合約之增額成本	(200,979)	(106,856)
其他金融資產	(31,130)	(178,233)
應付票據	(5,796)	(55,869)
應付帳款	(51,486)	(41,612)
其他應付款項	(154,059)	69,359
合約負債	66,979	264,137
其他流動負債	(20,820)	(1,286)
與營業活動相關之資產及負債之淨變動合計	(4,175,048)	(3,172,508)
調整項目合計	(4,051,072)	(3,257,596)
營運產生之現金流出	(3,303,682)	(2,576,903)
收取之利息	7,195	2,324
支付之利息	(122,932)	(85,148)
支付所得稅	(130,246)	(91,968)
營業活動之淨現金流出	(3,549,665)	(2,751,695)
投資活動之現金流量：		
採用權益法之被投資公司減資退還股款	-	230,871
處分子公司	-	31,458
處分待出售非流動資產	-	170,532
取得不動產、廠房及設備	(2,828)	-
處分不動產、廠房及設備	285	-
存出保證金增加	(96,335)	(1,178,626)
存出保證金減少	23,425	1,166,983
處分投資性不動產	4,738	-
其他非流動資產減少	13,152	10,267
收取之股利	-	423
投資活動之淨現金流入(流出)	(57,563)	431,908
籌資活動之現金流量：		
短期借款增加	10,993,000	5,500,000
短期借款減少	(10,000,000)	(2,290,000)
應付短期票券增加	11,767,177	7,860,691
應付短期票券減少	(9,030,906)	(7,898,362)
其他非流動負債增加(減少)	(1,227)	3,563
發放現金股利	(399,370)	(332,809)
籌資活動之淨現金流入	3,328,674	2,843,083
本期現金及約當現金增加(減少)數	(278,554)	523,296
期初現金及約當現金餘額	1,183,231	659,935
期末現金及約當現金餘額	\$ 904,677	1,183,231

(請詳閱後附財務報告附註)

董事長：段津華



經理人：段津華



會計主管：劉寶妹



(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
HONG PU REAL ESTATE DEVELOPMENT CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2020 and 2019

(expressed in thousands of New Taiwan dollars)

	2020	2019
Cash flows from (used in) operating activities:		
Profit before income tax	\$ 747,390	680,693
Adjustments:		
Adjustments to reconcile profit and loss:		
Depreciation expense	25,872	2,779
Amortization expense	150	131
Net profit on financial assets at fair value through profit or loss	(507)	(3,295)
Interest expenses	107,783	56,662
Interest income	(7,195)	(2,324)
Dividend income	-	(423)
Gain on disposal of property, plant and equipment, net	(125)	-
Gain on disposal of investment property	(2,002)	-
Gain on disposal of non-current assets	-	(138,618)
Total adjustments to reconcile profit and loss	123,976	(85,088)
Net changes in operating assets and liabilities:		
Financial asset at fair value through profit or loss	4,775	17,878
Notes receivable	39,263	(19,539)
Accounts receivable	22,761	(29,363)
Other receivable-related parties	(1,721)	-
Inventories	(3,487,802)	(3,113,114)
Prepayments	(356,310)	17,455
Other current assets	1,277	4,535
Other financial assets	(200,979)	(178,233)
Incremental costs of obtaining a contract	(31,130)	(106,856)
Notes payable	(5,796)	(55,869)
Accounts payable	(51,486)	(41,612)
Other payable	(154,059)	69,359
Current contract liabilities	66,979	264,137
Other current liabilities	(20,820)	(1,286)
Total changes in operating assets / liabilities, net	(4,175,048)	(3,172,508)
Total adjustments	(4,051,072)	(3,257,596)
Cash flow used in operations	(3,303,682)	(2,576,903)
Interest received	7,195	2,324
Interest paid	(122,932)	(85,148)
Income tax paid	(130,246)	(91,968)
Net cash flows used in operating activities	(3,549,665)	(2,751,695)
Cash flows from (used in) investing activities:		
Return of capital of investments accounted for using equity method due to capital reduction	-	230,871
Disposal of subsidiaries	-	31,458
Price of disposal of non-current asset	-	170,532
Acquisition of property, plant and equipment	(2,828)	-
Proceeds from sale of property, plant and equipment	285	-
Increase in refundable deposits	(96,335)	(1,178,626)
Decrease in refundable deposits	23,425	1,166,983
Disposal of investment property	4,738	-
Decrease (increase) in other assets	13,152	10,267
Dividends received	-	423
Net cash flows from (used in) investing activities	(57,563)	431,908
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	10,993,000	5,500,000
Decrease in short-term borrowings	(10,000,000)	(2,290,000)
Increase in short-term notes and bills payable	11,767,177	7,860,691
Decrease in short-term notes and bills payable	(9,030,906)	(7,898,362)
Decrease in other non-liabilities	(1,227)	3,563
Cash dividends paid	(399,370)	(332,809)
Net cash flows (used in) financing activities	3,328,674	2,843,083
Net increase (decrease) in cash and cash equivalents	(278,554)	523,296
Cash and cash equivalents, at beginning of period	1,183,231	659,935
Cash and cash equivalents, at end of period	\$ 904,677	1,183,231

See accompanying notes to consolidated financial statements.

第二案

【董事會提】

案由：一〇九年度盈餘分配案

說明：(一)本年度稅後淨利為新台幣613,989,310元，經提撥10%法定盈餘公積新台幣61,398,931元，加計期初未分配盈餘新台幣4,246,610,611元，可供分配盈餘為新台幣4,799,200,990元，擬分配股東現金股利每股1.20元，總計發放金額為新台幣399,370,382元，（※依目前已發行股份332,808,652股計算），分配後未分配盈餘為新台幣4,399,830,608元。

(二)本次現金股利按分配比例計算至元為止，元以下捨去，分配未滿一元之畸零款合計數，轉入職工福利委員會。

(三)本案俟股東會通過後，授權董事會訂定除息基準日及其他相關事宜。

(四)如嗣後因股本變動，致影響流通在外股份數量，致使股東配息比率因此發生變動而需修正時，授權由董事長全權處理。

(五) 本公司盈餘分配案如下：

宏普建設股份有限公司
一〇九年度盈餘分配案



單位：新台幣元

項 目	金 額	備 註
期初未分配盈餘	4,246,610,611	
加：本期淨利	613,989,310	
減：10%法定盈餘公積	61,398,931	
可供分配盈餘	4,799,200,990	
分配項目		
股東紅利	399,370,382	現金股利每股 1.20 元
期末未分配盈餘	4,399,830,608	

董事長：



總經理：



會計主管：



表決結果：表決時表決總權數：211,065,922權

表決結果	佔表決總 權數
贊成權數：205,114,458權 (其中以電子方式行使表決權數：189,550,125權)	97.18%
反對權數：15,209權 (其中以電子方式行使表決權數：15,209權)	0.01%
棄權/未投票權數：5,936,255權	2.81%
無效權數：0權	0.000%

決議：本案依董事會所提議案票決通過。

Proposal 2

【Proposed by the Board】

Proposal: Adoption of the Proposal for Distribution of 2020 Profits

Explanation: (1) 2020 net profit after tax is NT\$613,989,310 After setting aside the legal reserve of NT\$61,398,931 and then adding beginning retained earnings of NT\$4,246,610,611 the unappropriated retained earnings are NT\$4,799,200,990 and the proposed dividend to shareholders is NT\$399,370,382 cash dividend per share is NT\$1.20 .

- (2) The distribution of cash dividends is rounded down to dollar, and residuals are distributed to the Employees' Welfare Committee.
- (3) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, ex-rights date, and other relevant issues.
- (4) In the event of change of number of shares, it is proposed that the Chairman will be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.
- (5) Please refer to the Profit Distribution Table as follows:

Hong Pu Real Estate Development Co., Ltd.
Profit Distribution Table
Year 2020

(Unit: NT\$)

Items	Total
Beginning retained earnings	4,246,610,611
Add: net profit after tax	613,989,310
Less: 10% legal reserve	61,398,931
Distributable net profit	4,799,200,990
Distributable items:	
Dividend to shareholders	399,370,382
Inappropriate retained earnings	4,399,830,608

Voting results: Total number of voting rights: 211,065,922

Voting results	Ratio
Affirmative rights: 205,114,458 (e-voting: 189,550,125 is included)	97.18%
Negative rights: 15,209 (e-voting:15,209 is included)	0.01%
Abstention rights:5,936,255	2.81%
Invalid rights: 0	0.00%

Resolution: Approved the proposal by board of directors by vote.



討論事項 Discussion

第一案

【董事會提】

案由：修訂本公司「股東會議事規則」部分條文案。

說明：(一)配合電子投票及公司實際需要，修訂本公司之「股東會議事規則」部分條文，提請 決議。

(二)敬請參閱本手冊第34頁「股東會議事規則」修正條文對照表。

補充說明：本案之修訂日期應以股東會實際召開日期為準，故第二十二條修訂日期修正為一一〇年八月二十日。

表決結果：表決時表決總權數：211,065,922權

表決結果	佔表決總權數
贊成權數：205,113,392權 (其中以電子方式行使表決權數：189,549,059權)	97.18%
反對權數：16,275權 (其中以電子方式行使表決權數：16,275權)	0.01%
棄權/未投票權數：5,936,255權	2.81%
無效權數：0權	0.000%

決議：本案依董事會所提議案票決通過。

Proposal 1

【Proposed by the Board】

Proposal: Amendment to the “Rules of Procedure for Shareholders Meetings”.

Explanation: 1. Amendment to the “Rules of Procedure for Shareholders Meetings” is cooperate with electronic voting and the actual needs of company. Please proceed to discuss.

2. Please refer to page 36 for the revised vision of “Rules of Procedure for Shareholders Meetings” to this Agenda Manual.

Note: The amendment date should be based on the held date of the shareholders’ meeting, so the amendment date of Article 22 was revised to August 20, 2021.

Voting results: Total number of voting rights: 211,065,922.

Voting results	Ratio
Affirmative rights: 205,113,392 (e-voting: 189,549,059 is included)	97.18%
Negative rights: 16,275 (e-voting: 16,275 is included)	0.01%
Abstention rights: 5,936,255	2.81%
Invalid rights: 0	0.00%

Resolution: Approved the proposal by board of directors by vote.

第二案 【董事會提】

案由：修訂本公司「董事選任程序」部分條文案。

說明：(一)依中華民國109年6月3日台灣證券交易所股份有限公司臺證治理字第10900094681號函辦理，修訂本公司之「董事選任程序」部分條文，提請 決議。

(二)敬請參閱本手冊第35至37頁「董事選任程序」修正條文對照表。

補充說明：本案之修訂日期應以股東會實際召開日期為準，故第十四條修訂日期修正為一一〇年八月二十日。

表決結果：表決時表決總權數：211,065,922權

表決結果	佔表決總權數
贊成權數：205,114,458權 (其中以電子方式行使表決權數：189,550,125權)	97.18%
反對權數：15,209權 (其中以電子方式行使表決權數：15,209權)	0.01%
棄權/未投票權數：5,936,255權	2.81%
無效權數：0權	0.00%

決議：

本案依董事會所提議案票決通過。

Proposal 2

【Proposed by the Board】

Proposal: Amendment to the “Procedures for Election of Directors”.

Explanation: 1. Amendment to the “Procedures for Election of Directors” is pursuant to the 3 June 2020 Letter No. Taiwan-Stock-Governance-10900094681 of the Taiwan Stock Exchange Corporation. Please proceed to discuss.

2. Please refer to page 37 to 40 for the revised vision of “Procedures for Election of Directors” to this Agenda Manual.

Note: The amendment date should be based on the held date of the shareholders’ meeting, so the amendment date of Article 14 was revised to August 20, 2021.

Voting results: Total number of voting rights: 211,065,922.

Voting results	Ratio
Affirmative rights: 205,114,458 (e-voting: 189,550,125 is included)	97.18%
Negative rights: 15,209 (e-voting: 15,209 is included)	0.01%
Abstention rights: 5,936,255	2.81%
Invalid rights: 0	0.00%

Resolution: Approved the proposal by board of directors by vote.



臨時動議 Questions and Motions : 無None



散 會 Adjournment

附件一

宏普建設股份有限公司 「道德行為準則」修正條文對照表

修 正 條 文	原 條 文	說 明
<p>第二條 本準則之內容如下：</p> <p>(一) 防止利益衝突：</p> <p>(1) 本公司董事及經理人應以客觀、有效率之方式執行職務，不得於執行業務上或基於其在公司擔任之職位，而使其自身、配偶或二親等以內之親屬獲致不當利益。</p> <p>(2) 本公司與上述人員所屬之關係企業有資金貸與、為其提供保證、重大資產交易或進(銷)貨往來等情事時，應依公司內部處理程序及其他相關法令規定辦理。</p> <p>(3) 管理部門應制定防止利益衝突之政策，並提供適當管道供本公司董事或經理人主動說明其與公司有無潛在之利益衝突。</p> <p>(二) 至(六)略</p> <p>(七) 鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>本公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向審計委員會、經理人、內部稽核主管或其他適當人員呈報。</p> <p><u>為了鼓勵員工呈報違法情事，公司應訂定具體檢舉制度，允許匿名檢舉，並讓員工知悉公司將盡全力保護檢舉人的安全，使其免</u></p>	<p>第二條 本準則之內容如下：</p> <p>(一) 防止利益衝突：</p> <p>(1) 本公司董事及經理人應以客觀、有效率之方式執行職務，不得於執行業務上或基於其在公司擔任之職位，而使其自身、配偶、<u>父母、子女</u>或二親等以內之親屬獲致不當利益。</p> <p>(2) 本公司與上述人員所屬之關係企業有資金貸與、為其提供保證、重大資產交易或進(銷)貨往來等情事時，應依公司內部處理程序及其他相關法令規定辦理。</p> <p>(3) 管理部門應制定防止利益衝突之政策，並提供適當管道供本公司董事、<u>監察人</u>或經理人主動說明其與公司有無潛在之利益衝突。</p> <p>(二) 至(六)略</p> <p>(七) 鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>本公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向審計委員會、經理人、內部稽核主管或其他適當人員呈報。</p> <p><u>管理部門應制定前項呈報任何非法或違反本準則之相關流程或機制，並讓員工知悉本公司將盡全</u></p>	<p>一、考量父母、子女均屬二親等以內之親屬，酌予精簡二(一)之文字。</p> <p>二、參酌上市櫃公司誠信經營守則第23條允許匿名檢舉，修正相關文字。</p>

修 正 條 文	原 條 文	說 明
於遭受報復。 以下略	<u>力保護呈報者之安全</u> ，使其免於 遭受報復。 以下略	
<p>第五條 施行</p> <p>本準則經董事會通過後施行，並送審計委員會及提報股東會，修正時亦同。</p> <p>本準則訂立於民國一〇〇年十一月二十五日。</p> <p>第一次修正於民國一〇四年三月十九日。</p> <p>第二次修正於民國一〇八年三月二十日（實施日期為民國一〇八年六月十四日審計委員會成立後）。</p> <p><u>第三次修正於民國一〇九年十二月二十三日。</u></p>	<p>第五條 施行</p> <p>本準則經董事會通過後施行，並送審計委員會及提報股東會，修正時亦同。</p> <p>本準則訂立於民國一〇〇年十一月二十五日。</p> <p>第一次修正於民國一〇四年三月十九日。</p> <p>第二次修正於民國一〇八年三月二十日（實施日期為民國一〇八年六月十四日審計委員會成立後）。</p>	本準則修正日期更新。

附件二

宏普建設股份有限公司

「公司誠信經營作業程序及行為指南」修正條文對照表

修 正 條 文	原 條 文	說 明
<p>第5條（專責單位及職掌）</p> <p>本公司指定<u>財務部會計課</u>為專責單位（以下簡稱本公司專責單位），隸屬於董事會，<u>並配置充足之資源及適任之人員</u>，<u>辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：</u></p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、<u>定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。</u></p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p> <p>七、<u>製作及妥善保存誠信經營政策及其遵循聲明、落實承諾計執行情形等相關文件化資訊。</u></p>	<p>第5條（專責單位）</p> <p>本公司指定<u>稽核室</u>為專責單位（以下簡稱本公司專責單位），隸屬於董事會，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期向董事會報告：</p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、訂定防範不誠信行為方案，<u>並於各方案內訂定工作業務相關標準作業程序及行為指南。</u></p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p>	<p>配合「上市上櫃公司誠信經營守則」修正。</p>
<p>第11條（利益迴避）</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人，對董事會會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時</p>	<p>第11條（利益迴避）</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人，對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時</p>	<p>配合公開發行公司董事會議事辦法及公司法修正。</p> <p>現行第二項</p>

修 正 條 文	原 條 文	說 明
<p>，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p><u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。</u></p> <p>(以下略)</p>	<p>，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p>(以下略)。</p>	<p>移列第三項。</p> <p>現行第三項移列第四項。</p>
<p>第13條（<u>禁止從事不公平競爭行為</u>）</p> <p>(以下略)</p>	<p>第13條（<u>禁止洩露商業機密</u>）</p> <p>(以下略)</p>	<p>配合「上市上櫃公司誠信經營守則」修正本條標題。</p>
<p>第14條（<u>防範產品或服務損害利害關係人</u>）</p> <p>(以下略)</p>	<p>第14條（<u>禁止內線交易</u>）</p> <p>(以下略)</p>	<p>配合「上市上櫃公司誠信經營守則」修正本條標題。</p>
<p>第15條（<u>禁止內線交易及保密協定</u>）</p> <p>(以下略)</p>	<p>第15條（<u>保密協定</u>）</p> <p>(以下略)</p>	<p>本條第一項系有關禁止內線交易，爰配合修正本條標題。</p>
<p>第16條（<u>遵循及宣示誠信經營政策</u>）</p> <p><u>本公司應要求董事與高階管理層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。</u></p> <p>本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。</p>	<p>第16條（<u>對外宣示誠信經營政策</u>）</p> <p>本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。</p>	<p>配合「上市上櫃公司誠信經營守則」修正本條標題及內容。</p> <p>現行條文移列第二項。</p>
<p>第21條（<u>公司人員涉不誠信行為之處理</u>）</p> <p>(第一項略)</p> <p>本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應</p>	<p>第21條（<u>公司人員涉不誠信行為之處理</u>）</p> <p>(第一項略)。</p> <p>本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應</p>	<p>配合「上市上櫃公司誠信經營守則」修正。</p>

修 正 條 文	原 條 文	說 明
<p>至少提供下列資訊：</p> <p>一、檢舉人之姓名、身分證號碼，亦得<u>匿名檢舉</u>，及可聯絡到檢舉人之地址、電話、電子信箱。</p> <p>(二、三款略)</p> <p>本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。</p> <p>本公司專責單位應依下列程序處理<u>檢舉情事</u>：</p> <p>(一、二款略)。</p> <p>三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時向<u>主管機關報告、移送司法機關偵辦</u>，或透過法律程序請求損害賠償，以維護公司之名譽及權益。</p> <p>(以下略)。</p>	<p>至少提供下列資訊：</p> <p>一、檢舉人之姓名、身分證號碼即可聯絡到檢舉人之地址、電話、電子信箱。</p> <p>(二、三款略)</p> <p>本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。</p> <p><u>並由</u>本公司專責單位依下列程序處理：</p> <p>(一、二款略)。</p> <p>三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。</p> <p>(以下略)。</p>	
<p>第23條（<u>內部宣導</u>、建立獎懲、申訴制度及紀律處分）</p> <p>(以下略)。</p>	<p>第23條（建立獎懲、申訴制度及紀律處分）</p> <p>(以下略)。</p>	<p>本條第一項系有關內部宣導，爰配合修正本條標題。</p>
<p>第24條（施行）</p> <p>(第一項略)</p> <p>本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。</p> <p>本準則訂立於民國一〇〇年十一月二十五日。</p> <p>第一次修正於民國一〇四年三月十九日。</p> <p>第二次修正於民國一〇八年四月二十六日(實施日期為民國一〇八年六月十四日審計委員會成立後)。</p> <p><u>第三次修正於民國一〇九年四月十五日</u></p> <p>。</p>	<p>第24條（施行）</p> <p>(第一項略)</p> <p>本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。</p> <p>本準則訂立於民國一〇〇年十一月二十五日。</p> <p>第一次修正於民國一〇四年三月十九日。</p> <p>第二次修正於民國一〇八年四月二十六日(實施日期為民國一〇八年六月十四日審計委員會成立後)。</p>	<p>修訂版本。</p>

附件三

宏普建設股份有限公司 「股東會議事規則」修正條文對照表

修 正 條 文	原 條 文	說 明
第十七條： 議案之表決，除公司法及公司章程另有規定外，以出席股東表決權過半數之同意通過之。	第十七條： 議案之表決，除公司法及公司章程另有規定外，以出席股東表決權過半數之同意通過之。 <u>表決時，如經主席徵詢無異議者，視為通過，其效力與投票表決相同。</u>	配合電子投票及公司實際需要修訂。
第二十二條 本規則訂立於民國八十二年六月二十七日。 第一次修正於民國八十五年六月十三日。 第二次修正於民國八十七年四月二十八日。 第三次修正於民國一〇一年六月二十二日。 <u>第四次修正於民國一一〇年八月二十日。</u>	第二十二條 本規則訂立於民國八十二年六月二十七日。 第一次修正於民國八十五年六月十三日。 第二次修正於民國八十七年四月二十八日。 第三次修正於民國一〇一年六月二十二日。	增列修訂日期及次數

附件四

宏普建設股份有限公司 「董事選任程序」修正條文對照表

修 正 條 文	原 條 文	說 明
第4條 本條刪除。	<p><u>第4條</u></p> <p><u>本公司獨立董事應具備左列之條件：</u></p> <p><u>一、誠信踏實。</u></p> <p><u>二、公正判斷。</u></p> <p><u>三、專業知識。</u></p> <p><u>四、豐富之經驗。</u></p> <p><u>五、閱讀財務報表之能力。</u></p> <p><u>本公司獨立董事除需具備前項之要件外，全體獨立董事中應至少一人須為會計或財務專業人士。</u></p> <p><u>獨立董事之設置應參考公開發行公司獨立董事設置及應遵循事項辦法有關獨立性之規定，選任適當之獨立董事，以強化公司風險管理及財務、營運之控制。</u></p> <p><u>獨立董事間或獨立董事與董事間，應至少一席以上，不得具有配偶或二親等以內之親屬關係。</u></p> <p><u>獨立董事不得兼任公司董事、經理人或其他職員，且獨立董事中至少須有一人在國內有住所，以即時發揮監察功能。</u></p>	配合金管會於2018年12月19日發布金管證發字第10703452331號令，要求所有上市櫃公司應自現任董事、監察人任期屆滿時設置審計委員會取代監察人，爰刪除條文有關監察人部份。
第4條 略	第5條 略	配合第4條刪除，調整條號。
<p>第5條</p> <p>本公司董事之選舉，應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之。</p> <p>第2項略。</p>	<p>第6條</p> <p>本公司董事之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之，<u>為審查董事候選人之資格條件、學經歷背景及有無公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之董事。</u></p> <p>第2項略。</p>	<p>配合第4條刪除，調整條號。</p> <p>配合公司法第192條之1修正簡化提名董事之作業程序，爰修正第一項。</p> <p>配合中華民國107年12月19日金管證發字第1070345233號函</p>

修 正 條 文	原 條 文	說 明
獨立董事之人數不足證券交易法第十四條之二第一項但書規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。	獨立董事之人數不足證券交易法第十四條之二第一項但書、 <u>臺灣證券交易所上市審查準則</u> 相關規定或 <u>中華民國證券櫃檯買賣中心「證券商營業處所買賣有價證券審查準則第10條第1項各款不宜上櫃規定之具體認定標準」</u> 第8款規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。	要求上市櫃公司全面設置獨立董事，調整第3項。
第6條略	第7條略	配合第4條刪除，調整條號。
第7條略	第8條略	配合第4條刪除，調整條號。
第8條略	第9條略	配合第4條刪除，調整條號。
第9條略	第10條略	配合第4條刪除，調整條號。
第11條 本條刪除	第11條 被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。	配合第4條刪除，調整條號。 配合金管會於2019年4月25日發布金管證交字第1080311451號令，上市（櫃）公司董事及監察人選舉自2021年起應採候選人提名制度，股東應就董事候選人名單中選任之，股東於股東會召開前即可從候選人名單知悉各候選人之姓名、學經歷等資訊，以股東戶號或身分證字號為辨明候選人身分之方式，即

修 正 條 文	原 條 文	說 明
		無必要，爰刪除本條。
<p>第10條 選舉票有左列情事之一者無效： 一、不用有召集權人製備之選票者。 二、以空白之選票投入投票箱者。 三、字跡模糊無法辨認或經塗改者。 四、所填被選舉人與董事候選人名單經核對不符者。</p> <p>五、除填分配選舉權數外，夾寫其他文字者。</p>	<p>第12條 選舉票有左列情事之一者無效： 一、不用董事會製備之選票者。 二、以空白之選票投入投票箱者。 三、字跡模糊無法辨認或經塗改者。 四、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、身分證明文件編號經核對不符者。</p> <p>五、除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。</p> <p>六、所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。</p>	<p>配合第4條及第11條刪除，調整條號。</p> <p>股東得依公司法第173條規定，於特定情形下（如董事會不為召集之通知時）得報經主管機關許可，自行召集，擬配合調整本條第一款。另配合金管會於2019年4月25日發布金管證交字第1080311451號號令，上市（櫃）公司董事及監察人選舉自2021年起應採候選人提名制度，股東應就董事候選人名單中選任之，爰調整本條第四款及第五款，並刪除第六款。</p>
第11條略	第13條略	配合第4條及第11條刪除，調整條號。
第12條略	第14條略	配合第4條及第11條刪除，調整條號。
第13條略	第15條略	配合第4條及第11條刪除，調整條號。
第14條 本程序訂定於民國一〇四年六月九日 第一次修訂於民國一〇八年六月十四	第16條 本程序訂定於民國一〇四年六月九日 第一次修訂於民國一〇八年六月十四	配合第4條及第11條刪除，調整條號。

修 正 條 文	原 條 文	說 明
日 <u>第二次修訂於民國一〇年八月二十</u> <u>日</u>	日	新增修正時間。

◆ ATTACHMENTS I :
Amendment to the“Codes of Ethical Conduct”

Before Amendment	After Amendment	Reasons for Amendments
<p>Article 2 Content of the guidelines</p> <p>1. Prevention of conflicts of interest:</p> <p>(1) When a director, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse or relatives within the second degree of kinship.</p> <p>(2) The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, or managerial officer works.</p> <p>(3) The company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.</p> <p>2 to 6 slightly</p> <p>7. Encouraging reporting on illegal or unethical activities:</p> <p>The company shall raise awareness of ethics internally and encourage employees to report to the Audit Committee, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct.</p> <p>To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system, allow anonymous reporting, and make employees aware that the company will use its best efforts to ensure the safety of whistleblowers and protect them from reprisals.</p>	<p>Article 2 Content of the guidelines</p> <p>1. Prevention of conflicts of interest:</p> <p>(1) When a director, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse or parents or children or relatives within the second degree of kinship.</p> <p>(2) The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, or managerial officer works.</p> <p>(3) The company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, supervisor and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.</p> <p>2 to 6 slightly</p> <p>7. Encouraging reporting on illegal or unethical activities:</p> <p>The company shall raise awareness of ethics internally and encourage employees to report to the Audit Committee, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct.</p> <p>The management department shall formulate relevant procedures or mechanisms for reporting any illegality or violation of the Codes in the preceding paragraph, and let employees know that the company will do its best to protect the safety of the reporter from retaliation.</p>	<p>1. Considering that the parents and children are relatives within the second class, the text of the second (1) may be simplified.</p> <p>2. Refer to Article 23 of the “Ethical Corporate Management Best Practice Principles for Listed Companies” to allow anonymous reports and amend relevant texts.</p>

Before Amendment	After Amendment	Reasons for Amendments
The following is slightly	The following is slightly	
<p>Article 5 Enforcement</p> <p>A company's code of ethical conduct shall take effect after having been submitted to and approved by the board of directors, delivered to the Audit Committee, and submitted to a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.</p> <p>The standard was established on November 25, 2010.</p> <p>The first amendment was on March 19,2019.</p> <p>The second amendment was on April 26,2019 (the implementation date is after the establishment of the Audit Committee on June 14,2019).</p> <p>The third amendment was on December 23,2020.</p>	<p>Article 5 Enforcement</p> <p>A company's code of ethical conduct shall take effect after having been submitted to and approved by the board of directors, delivered to the Audit Committee, and submitted to a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.</p> <p>The standard was established on November 25, 2010.</p> <p>The first amendment was on March 19,2019.</p> <p>The second amendment was on April 26,2019 (the implementation date is after the establishment of the Audit Committee on June 14,2019).</p>	<p>The date of the Codes is amended.</p>

◆ ATTACHMENTS II :
Amendment to the “Principles for Ethical Corporate Management Procedures for Ethical Management and Guidelines for Conduct”

Before Amendment	After Amendment	Reasons for Amendments
<p>Article 5 (Responsible unit and duties) This Corporation shall designate the Accounting Division, Finance Department as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:</p> <ol style="list-style-type: none"> 1. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations. 2. Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business. 3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct. 4. Promoting and coordinating awareness and educational activities with respect to ethics policy. 5. Developing a whistle-blowing system and ensuring its operating effectiveness. 6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports 	<p>Article 5 (Responsible unit) This Corporation shall designate the Audit Office as the solely responsible unit (hereinafter, "responsible unit") under the board of directors, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports to the board of directors:</p> <ol style="list-style-type: none"> 1. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations. 2. Adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business. 3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct. 4. Promoting and coordinating awareness and educational activities with respect to ethics policy. 5. Developing a whistle-blowing system and ensuring its operating effectiveness. 6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports 	<p>Be united with the amendment of the “Ethical Corporate Management Best Practice Principles for Listed Companies”.</p>

Before Amendment	After Amendment	Reasons for Amendments
<p>on the regular assessment of compliance with ethical management in operating procedures.</p> <p>7. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.</p>	<p>on the regular assessment of compliance with ethical management in operating procedures.</p>	
<p>Article 11 (Recusal)</p> <p>When a director , officer or other stakeholder of this Corporation attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting , that director, supervisor, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Corporation would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.</p> <p>Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.</p> <p>(The following is slightly)</p>	<p>Article 11 (Recusal)</p> <p>When a Company director, supervisor, officer or other stakeholder attending or present at a board meeting, or the juristic person represented thereby, has a stake in a proposal at the meeting, that director, supervisor, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Corporation would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.</p> <p>(The following is slightly) °</p>	<p>Be united with the amendment of the “Regulations Governing Prodecure for Board of Directors Meetings of Public Companies” and the “Company Act”, the current Paragraph 2 is moved to the Paragraph 3. The current Paragraph 3 is moved to the Paragraph 4.</p>
<p>Article 13 (Prohibition against unfair competition)</p> <p>(The following is slightly)</p>	<p>Article 13 (Prohibition of divulging trade secrets)</p> <p>(The following is slightly)</p>	<p>Be united with the amendment of the “Ethical Corporate Management Best Prcatice Principles for Listed Companies”, admend the title of this article.</p>
<p>Article 14 (Prevention of damage caused by products and services to stakeholders)</p> <p>(The following is slightly)</p>	<p>Article 14 (Prohibition of insider trading)</p> <p>(The following is slightly)</p>	<p>Be united with the amendment of the “Ethical Corporate Management Best Prcatice Principles for Listed Companies”, admend the title of this article.</p>

Before Amendment	After Amendment	Reasons for Amendments
Article 15 (Prohibition against insider trading and non-disclosure agreement) (The following is slightly)	Article 15 (Non-disclosure agreement) (The following is slightly)	The Paragraph 1 of this article is related to the prohibition against insider trading, and the title of this article shall be revised to be united.
Article 16 (Compliance and announcement of policy of ethical management) This Corporation shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy. This Corporation shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.	Article 16 (Announcement of policy of ethical management to outside parties) This Corporation shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.	Be united with the amendment of the “Ethical Corporate Management Best Practice Principles for Listed Companies”, amend the title and content of this article. The current Paragraph is moved to the Paragraph 2.
Article 21 (Handling of unethical conduct by personnel of this Corporation) (The first item is slightly) This Corporation shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of this Corporation to submit reports. A whistleblower shall at least furnish the following information: 1. the whistleblower’s name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached. (2 and 3 slightly) Personnel of this Corporation handling whistle-blowing matters shall represent in writing they will keep the whistleblowers’ identity and contents of information confidential. This Corporation also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.	Article 21 (Handling of unethical conduct by personnel of this Corporation) (The first item is slightly) ° This Corporation shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of this Corporation to submit reports. A whistleblower shall at least furnish the following information: 1. the whistleblower’s name and I.D. number, and an address, telephone number and e-mail address where it can be reached. (2 and 3 slightly) Company personnel handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. This Corporation also undertakes to protect the whistleblowers from improper treatment due to their whistle-blowing. The responsible unit of this Corporation shall	Be united with the amendment of the “Ethical Corporate Management Best Practice Principles for Listed Companies”, amend this article.

Before Amendment	After Amendment	Reasons for Amendments
<p>The responsible unit of this Corporation shall observe the following procedure in handling whistleblowing matters: (1 and 2 slightly)</p> <p>3. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or this Corporation's policy and regulations of ethical management, this Corporation shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Corporation will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.</p> <p>(The following is slightly)</p>	<p>observe the following procedure: (1 and 2 slightly)</p> <p>3. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or this Corporation's policy and regulations of ethical management, this Corporation shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Corporation will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.</p> <p>(The following is slightly)</p>	
<p>Article 23 (Internal awareness sessions and establishment of a system for rewards, penalties, and complaints, and related disciplinary measures) (The following is slightly)</p>	<p>Article 23 (Establishment of a system for rewards, penalties, and complaints, and related disciplinary measures) (The following is slightly)</p>	<p>The Paragraph 1 of this article is related to internal awareness, and the title of this article shall be revised to be united.</p>
<p>Article 24 (Enforcement) (The first item is slightly) These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to Audit Committee and reported to the shareholders meeting. This standard was established on November 25,2011. The first amendment was made on March 19, 2005. The second amendment was made on April 26,2019(the implementation date is after the establishment of the Audit Committee on June 14, 2019). The third amendment was made on April 15,2020.</p>	<p>Article 24 (Enforcement) (The first item is slightly) These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to Audit Committee and reported to the shareholders meeting. This standard was established on November 25,2011. The first amendment was made on March 19, 2005. The second amendment was made on April 26,2019(the implementation date is after the establishment of the Audit Committee on June 14, 2019).</p>	<p>Revised versions.</p>

◆ ATTACHMENTS III :
Amendment to the “Rules of procedure for Shareholders Meetings”

Before Amendment	After Amendment	Reasons for Amendments
<p>Article 17</p> <p>The voting of the proposal shall be passed with the approval of more than half of the voting rights of the shareholders present, unless otherwise stipulated in the Company Law and the Articles of Association.</p>	<p>Article 17</p> <p>The voting of the proposal shall be passed with the approval of more than half of the voting rights of the shareholders present, unless otherwise stipulated in the Company Law and the Articles of Association. At the time of voting, if there is no objection after consultation by the chairman, it shall be deemed passed, and its effect shall be the same as that of voting.</p>	<p>Be united with electronic voting and the company's actual needs, amend this article.</p>
<p>Article 22</p> <p>The Rules of procedure for Shareholders Meetings were duly instituted on 1993.06.27</p> <p>Amended for the 1st instance on 1996.06.13</p> <p>Amended for the 2nd instance on 1998.04.28</p> <p>Amended for the 3rd instance on 2002.06.22</p> <p>Amended for the 4th instance on 2021.08.20</p>	<p>Article 22</p> <p>The Rules of procedure for Shareholders Meetings were duly instituted on 1993.06.27</p> <p>Amended for the 1st instance on 1996.06.13</p> <p>Amended for the 2nd instance on 1998.04.28</p> <p>Amended for the 3rd instance on 2002.06.22</p>	<p>Add amended date and versions.</p>

**◆ ATTACHMENTS IV :
Amendment to the “Procedures for Election of Directors”**

Before Amendment	After Amendment	Reasons for Amendments
Article 4 Delete	Article 4 Independent Directors of this Corporation shall meet the following qualifications: 1. Integrity and a practical attitude. 2. Impartial judgment. 3. Professional knowledge. 4. Broad experience. 5. Ability to read financial statements. In addition to the requirements of the preceding paragraph, at least one among the Independent Directors of this Corporation must be an accounting or finance professional. Appointments of Independent Directors shall be made with reference to the provisions on independence contained in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, in order to select appropriate supervisors to help strengthen the corporation's risk management and control of finance and operations. At least one Independent Directors position must be held by a person having neither a spousal relationship nor a relationship within the second degree of kinship with any other supervisor or with any director. A Independent Directors may not serve concurrently as the director, managerial officer, or any other employee of this Corporation, and at least one of the supervisors must be domiciled in the Republic of China to be able to promptly fulfill the functions of supervisor.	Be united with the Financial Supervisory Commission issued by the F SC No. 10703452331 on December 19, 2018, it requires all listed companies to set up an audit committee to replace the supervisor upon the expiration of the terms of the current directors and supervisors, and delete the relevant part of the supervisory of the provisions.
Article 4 slightly	Article 5 slightly	Be united with the deletion of Article 4, adjust the article number.
Article 5 Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.	Article 6 Elections of both directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. This Corporation shall review the qualifications,	Be united with the deletion of Article 4, adjust the article number. In line with the amendment to Article 192-1 of the Company Act, the procedure for

Before Amendment	After Amendment	Reasons for Amendments
<p>(2 slightly)</p> <p>When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.</p>	<p>education, working experience, background, and the existence of any other matters set forth in Article 30 of the Company Act with respect to nominee directors and supervisors and may not arbitrarily add requirements for documentation of other qualifications. It shall further provide the results of the review to shareholders for their reference, so that qualified directors will be elected.</p> <p>(2 slightly)</p> <p>When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, or the related provisions of the Taiwan Stock Exchange Corporation rules governing the review of listings, or subparagraph 8 of the Standards for Determining Unsuitability for TPEX Listing under Article 10, Paragraph 1 of the GreTai Securities Market Rules Governing the Review of Securities for Trading on the TPEX, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.</p>	<p>nomination of directors was simplified, and Paragraph 1 was amended. In line with the letter FSC No. 1070345233 dated December 19, 2018, which required listed companies to set up independent directors, Paragraph 3 was adjusted.</p>
Article 6 slightly	Article 7 slightly	Be united with the deletion of Article 4, adjust the article number.
Article 7 slightly	Article 8 slightly	Be united with the deletion of Article 4, adjust the article number.
Article 8 slightly	Article 9 slightly	Be united with the deletion of Article 4, adjust the article number.
Article 9 slightly	Article 10 slightly	Be united with the deletion of Article 4, adjust the article number.
Article 11 Delete	Article 11 If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a	Be united with the deletion of Article 4, adjust the article number. In line with the Financial Supervisory Commission's issue of the FSC No. 1080311451 on April 25, 2019, the

Before Amendment	After Amendment	Reasons for Amendments
	governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.	election of directors and supervisors of listed (counter) companies should adopt a candidate nomination system from 2021. Shareholders should choose from the list of candidates, Shareholders can learn the name, academic experience and other information of each candidate from the list of candidates before the shareholders meeting is held. The shareholder's account number or ID card number is unnecessary to be used as the method to identify the candidate, thus delete this article.
<p>Article 10</p> <p>A ballot is invalid under any of the following circumstances:</p> <ol style="list-style-type: none"> 1. The ballot was not prepared by a person with the right to convene. 2. A blank ballot is placed in the ballot box. 3. The writing is unclear and indecipherable or has been altered. 4. The candidate whose name is entered in the ballot does not conform to the director candidate list. 5. Other words or marks are entered in addition to the number of voting rights allotted. 	<p>Article 12</p> <p>A ballot is invalid under any of the following circumstances:</p> <ol style="list-style-type: none"> 1. The ballot was not prepared by the board of directors. 2. A blank ballot is placed in the ballot box. 3. The writing is unclear and indecipherable or has been altered. 4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match. 5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted. 6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual. 	<p>Be united with the deletion of Article 4 and Article 11, adjust the article number.</p> <p>In accordance with Article 173 of the Company Act, shareholders may, under specific circumstances (such as when the board of directors does not notify the convening), may report to the authority to convene by themselves, and intend to unite the adjustment of the first paragraph of this article. In addition, in conjunction with the Financial Supervisory Commission's issue of FSC No. 1080311451 on April 25, 2019, the election of directors and supervisors of listed companies shall adopt a candidate nomination system from 2021, thus paragraph 4 and 5 of this article will be adjusted, and paragraph 6 will be</p>

Before Amendment	After Amendment	Reasons for Amendments
		deleted.
Article 11 slightly	Article 13 slightly	Be united with the deletion of Article 4 and Article 11, adjust the article number.
Article 12 slightly	Article 14 slightly	Be united with the deletion of Article 4 and Article 11, adjust the article number.
Article 13 slightly	Article 15 slightly	Be united with the deletion of Article 4 and Article 11, adjust the article number.
Article 14 The procedure is scheduled for June 9,2015. The first revision was made on June 14,2019. The second revision was made on August 20,2021.	Article 16 The procedure is scheduled for June 9,2015. The first revision was made on June 14,2019.	Be united with the deletion of Article 4 and Article 11, adjust the article number. Add correct the amended date.