

## 第二百三十五條

股息及紅利之分派，除章程另有規定外，以各股東持有股份之比例為準。

### Article 235

Unless otherwise provided for in the Articles of Incorporation, distribution of the dividends and bonuses shall be effected in proportion to the number of shares held by each shareholder accordingly.

#### 第二百三十五條之一

- I. 公司應於章程訂明以當年度獲利狀況之定額或比率，分派員工酬勞。但公司尚有累積虧損時，應予彌補。
- II. 公營事業除經該公營事業之主管機關專案核定於章程訂明分派員工酬勞之定額或比率外，不適用前項之規定。
- III. 前二項員工酬勞以股票或現金為之，應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之，並報告股東會。
- IV. 章程得訂明前項發給股票或現金之對象，包括符合一定條件之從屬公司員工。
- V. 本條規定，於有限公司準用之。

### Article 235-1

I. A fixed amount or ratio of profit of the current year distributable as employees' compensation shall be definitely specified in the Articles of Incorporation. However, the company's accumulated losses shall have been covered.

II. The provisions set out in the preceding Paragraph shall not be applicable to the government operated enterprises, except in the case where special approval has been granted by the authority in charge of the government operated enterprise concerned, and a fixed amount or ratio of profit distributable as employees' compensation has been definitely specified in the Articles of Incorporation.

III. A company may, by a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation in the preceding two paragraphs distributed in the form of shares or in cash; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

IV. Qualification requirements of employees, including the employees of subsidiaries

of the company meeting certain specific requirements, entitled to receive shares or cash, may be specified in the Articles of Incorporation.

V. The provisions set out in this Article shall apply mutatis mutandis to a limited company.

#### 第二百四十條

I. 公司得由有代表已發行股份總數三分之二以上股東出席之股東會，以出席股東表決權過半數之決議，將應分派股息及紅利之全部或一部，以發行新股方式為之；不滿一股之金額，以現金分派之。

II. 公開發行股票之公司，出席股東之股份總數不足前項定額者，得以有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意行之。

III. 前二項出席股東股份總數及表決權數，章程有較高規定者，從其規定。

IV. 依本條發行新股，除公開發行股票之公司，應依證券管理機關之規定辦理者外，於決議之股東會終結時，即生效力，董事會應即分別通知各股東，或記載於股東名簿之質權人；其發行無記名股票者，並應公告之。

V. 公開發行股票之公司，其股息及紅利之分派，章程訂明定額或比率並授權董事會決議辦理者，得以董事會三分之二以上董事之出席，及出席董事過半數之決議，依第一項規定，將應分派股息及紅利之全部或一部，以發行新股或發放現金之方式為之，並報告股東會。

#### Article 240

I. A company may, by a resolution adopted by a majority of the shareholders present who represent two-thirds or more of the total number of its outstanding shares of the company, have the whole or a part of the surplus profit distributable as dividends and bonuses distributed in the form of new shares to be issued by the company for such purpose. In case the amount of balance of such distributable surplus profit is less the par value (or a fraction) of one share, it shall be paid in cash.

II. For a company whose shares are issued to the public, if the total number of shares represented by the shareholders present at a meeting of shareholders is less than the threshold specified in the preceding Paragraph, the resolution may be adopted by a large majority (2/3 or more) vote of the shareholders present at that meeting of shareholders attended by the shareholders representing a majority of the total number of the outstanding shares of the company.

III. Where a higher threshold of the number of shareholders to be present and the total

number of shares represent is required by the Articles of Incorporation of the company, such higher threshold shall prevail.

IV. Except for a company whose shares are issued to the public and which is subject to the provisions otherwise stipulated by the authority in charge of securities affairs, the resolution to issue new shares under this Article shall take effect upon close of the shareholders' meeting whereat the resolution is adopted, and the board of directors shall forthwith notify each shareholder or cause the number of new shares distributable to the shareholder to be recorded under the name of the pledgee(s) of the said shareholder as registered in the shareholders roster, and shall make a public notice of the distribution, if the shares newly issued are of bearer share certificates,

V. For the distribution of dividends and bonuses in an amount or ratio explicitly specified in the Articles of Incorporation and to be effected by a resolution to be adopted by the board of directors as authorized (by a shareholders' meeting), the whole or a part of the distributable dividends and bonuses may be paid in accordance with the provisions set out in Paragraph I of this Article in the form of shares newly issued for such purpose or in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.