

Techcential International Ltd	Management Procedures for Asset Acquisition and Disposition	Document No.: TIL/AAD
		Effective Date: 29 Jun 2022
特昇國際股份有限公司	取得或處分資產處理程序	Revision No: 5
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第一條 本處理程序係依「公開發行公司取得或處分資產處理準則」有關規定訂定。

第二條 本程序所稱資產之適用範圍如下：

- 一、股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售) 權證、受益證券及資產基礎證券等投資。
- 二、不動產(含土地、房屋及建築、投資性不動產)及設備。
- 三、會員證。
- 四、專利權、著作權、商標權、特許權等無形資產。
- 五、使用資產權。
- 六、金融機構之債權 (含應收款項、買匯貼現及放款、催收款項) 。
- 七、衍生性商品。
- 八、依法律合併、分割、收購或股份受讓而取得或處分之資產。
- 九、其他重要資產

第三條 本程序用詞定義如下：

- 一、 衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進 (銷) 貨契約。
- 二、 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條之三規定發行新股受讓他公司股份 (以下簡稱股份受讓) 者。
- 三、 關係人、子公司：應依證券發行人財務報告編製準則規定認定之。
- 四、 專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。
- 五、 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。
- 六、 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦

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法規定從事之大陸投資。

- 七、以投資為專業者：指依法律規定設立，並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。
- 八、證券交易所：國內證券交易所，指台灣證券交易所股份有限公司；外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。
- 九、證券商營業處所：國內證券商營業處所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃台進行交易之處所；外國證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。

第四條 本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定：

- 一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。
- 二、與交易當事人不得為關係人或有實質關係人之情形。
- 三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。

前項人員出具估價報告或意見書時，應依其所屬各同業公會之自律規範及下列事項辦理：

- i. 承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。
- ii. 執行案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執程序、蒐集資料及結論，詳實登載於案件工作底稿。
- iii. 對於所使用之資料來源、參數及資訊等，應逐項評估其適當性及合理性，以作為出具估價報告或意見書之基礎。
- iv. 聲明事項，應包括相關人員具備專業性與獨立性、以評估所使用之資訊為適當

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且合理及遵循相關法令等事項。

第五條 本公司訂定取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，經董事會決議過後，並應提股東會同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。

前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第一項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

第六條 取得或處分不動產或設備之處理程序

一. 評估及作業程序

應由申請部門人員簽報送交相關部門，評估其必要性或合理性，並依本公司內部控制制度固定資產循環程序辦理。

二. 交易條件及授權額度之決定程序及執行單位

(一) 取得或處分不動產或其使用權資產，應參考公告現值、評定價值、鄰近不動產實際交易價格或專業鑑價機構出具之鑑價報告等。

(二) 取得或處分設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之。

(三) 取得或處分不動產、設備或其使用權資產，其金額在新台幣五千萬元以下者，應呈請總經理或其他具核決權限之高階主管核准；超過新台幣五千萬元者，另須提經董事會通過後始得為之。

本公司取得或處分不動產、設備或其使用權資產時，應依前項核決權限呈核決後，由使用部門及管理部負責執行。

三、 不動產或設備估價報告

本公司取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

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- (一) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有交易條件變更時，亦同。
- (二) 交易金額達新台幣十億元以上者，應請二家以上之專業估價者估價。
- (三) 專業估價者之估價結果有下列情形之一者，應洽請會計師依對差異原因及交易價格之允當性表示具體意見：
  1. 估價結果與交易金額差距達交易金額之百分之二十以上者。
  2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
- (四) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。
- (五) 本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

#### 第七條 取得或處分有價證券投資處理程序

##### 一. 評估及作業程序

應取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，由財會單位依其專業考量其每股淨值、獲利能力、未來發展潛力及市場行情，評估其合理性，並依本公司內部控制制度投資循環程序辦理。

##### 二. 交易條件及授權額度之決定程序及執行單位

- (一) 於集中交易市場或證券商營業處所為之有價證券買賣，依當時之掛牌或市場價格決定之，並取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。
- (二) 非於集中交易市場或證券商營業處所為之有價證券買賣，應先取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。
- (三) 本公司從事股票買賣，應由財會單位檢呈相關資料報請權責主管核定後執行之。金額在新台幣五千萬元（含）以下者授權總經理決定；金額超過新台幣五千萬元但在新台幣一億元（含）以下者授權董事長決定；金額超過新台幣一億元者需事前呈報董事會核准後方可執行。

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(四) 本公司買賣商業本票、國庫券及政府公債等短期有價證券之交易金額新台幣一億元以下者授權董事長決定；金額超過新台幣一億元者需事前呈報董事會核准後執行。

### 三、取得專家意見

(一) 本公司取得或處分有價證券，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。

(二) 本公司若係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

## 第八條 取得或處分無形資產或其使用權資產或會員證處理程序

### 一、評估及作業程序

本公司取得或處分無形資產或其使用權資產或會員證，悉依本公司內部控制制度採購循環程序辦理。

### 二、交易條件及授權額度之決定程序

(一) 取得或處分會員證，應參考市場公平價值，決議交易條件及交易價格，做成分析報告提報總經理，其金額在新台幣三千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過新台幣三千萬元者，另須提經董事會通過後始得為之。

(二) 取得或處分無形資產或其使用權資產，應參考專家評估報告或市場公平價值，決議交易條件及交易價格，做成分析報告提報董事長，其金額在新台幣五千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過新台幣五千萬元者，另須提經董事會通過後始得為之。

### 三、執行單位

本公司取得或處分會員證及無形資產時，應依前項核決權限呈核決後，由使用部門及財會部門或行政部門負責執行。

### 四、會員證或無形資產專家評估意見報告

本公司取得或處分無形資產或其使用權資產或會員證交易金額達本公司實收資本

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額百分之二十或新台幣三億元以上者，除與國內政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。

第九條 第六條、第七條及第八條交易金額之計算，應依第二十條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

第十條 向關係人取得不動產之處理程序

一、 本公司向關係人購買或交換而取得不動產，除依第六條取得不動產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應依規定取得專業估價者出具之估價報告或會計師意見。

另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

本公司與子公司、或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得依本程序之規定授權董事長在新台幣伍仟萬元(或等值其他幣別)內先行決行，事後再提報最近期之董事會追認：

- (一) 取得或處分供營業使用之設備或其使用權資產；
- (二) 取得或處分供營業使用之不動產使用權資產。

二、 評估及作業程序

本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產外或其使用資產權外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或贖回中華民國境內證券投資信託事業發行之貨幣市場基金外，應將下列資料經審計委員會全體成員二分之一以上同意，並提董事會決議，始得為之：

- (一) 取得或處分不動產之目的、必要性及預計效益。
- (二) 選定關係人為交易對象之原因。
- (三) 依本條第三項第(一)款及(四)款規定評估預定交易條件合理性之相關資料。
- (四) 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等

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事項。

- (五) 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。
- (六) 依前項規定取得之專業估價者出具之估價報告，或會計師意見。
- (七) 本次交易之限制條件及其他重要約定事項。

公開發行公司或其非屬國內公開發行公司之子公司有第一項交易，交易金額達公開發行公司總資產百分之十以上者，公開發行公司應將第一項所列各款資料提交股東會同意後，始得簽訂交易契約及支付款項。但公開發行公司與其母公司、子公司，或其子公司彼此間交易，不在此限。

前項交易金額之計算，應依第二十條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定提交股東會、董事會通過及審計委員會承認部分免再計入。

### 三、交易成本之合理性評估

- (一) 本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性：
  - 1.按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。
  - 2.關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。
- (二) 合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。
- (三) 本公司向關係人取得不動產或其使用權資產，依前二項規定評估不動產或其使用權資產成本，並應洽請會計師複核及表示具體意見。
- (四) 本公司向關係人取得不動產或其使用權資產依本條第三項第(一)、(二)款

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規定評估結果均較交易價格為低時，應依本條第三項第(五)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

1.關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。

2.本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。

前述所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。

(五) 本公司向關係人取得不動產或其使用權資產，如經按本條第三項第(一)、(二)款規定評估結果均較交易價格為低者，除按下列三點規定事項外，本公司及對本公司之投資採權益法評價之公開發行公司經前述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經行政院金融監督管理委員會同意後，始得動用該特別盈餘公積。

1. 本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。



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2. 審計委員會應依公司法第二百十八條規定辦理。
3. 應將前二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

(六) 本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一項及第二項有關評估及作業程序規定辦理即可，不適用本條第三項(一)、(二)、(三)款有關交易成本合理性之評估規定：

1. 關係人係因繼承或贈與而取得不動產或其使用權資產。
2. 關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。
3. 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。
4. 本公司與其子公司、或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。

(七) 本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應本條第三項第(五)款規定辦理。

第十一條 本公司從事衍生性商品交易，應適用本公司「從事衍生性商品交易處理程序」之規定辦理。

第十二條 本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但公開發行公司合併或其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

第十三條 本公司參與合併、分割或收購應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。

本公司及其他參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及其他參與合併、分

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割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

第十四條 本公司參與合併、分割或收購除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。參與股份受讓之公司除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會。

本公司若為上市或股票在證券商營業處所買賣之公司參與合併、分割、收購或股份受讓，應將下列資料作成完整書面紀錄，並保存五年，備供查核。

- 一、人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。
- 二、重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。
- 三、重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

本公司若為上市或股票在證券商營業處所買賣之公司參與合併、分割、收購或股份受讓，應於董事會決議通過之日起二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報金管會備查。

參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司若為上市或股票在證券商營業處所買賣之公司應與其簽訂協議，並依前二項規定辦理。

第十五條 所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

第十六條 本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

- 一、辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。

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- 二、處分公司重大資產等影響公司財務業務之行為。
- 三、發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
- 四、參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
- 五、參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
- 六、已於契約中訂定得變更之其他條件，並已對外公開揭露者。

第十七條 本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

- 一、違約之處理。
- 二、因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
- 三、參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。
- 四、參與主體或家數發生增減變動之處理方式。
- 五、預計計畫執行進度、預計完成日程。
- 六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

第十八條 參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，參與公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

第十九條 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，公開發行公司應與其簽訂協議，並依第十四條、第十五條及第十八條規定辦理。

第二十條 本公司於公開發行後取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之日起二日內將相關資訊於證券主管機關指定網站辦理公告申報：

一、應公告申報項目及公告申報標準

- (一) 向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、

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總資產百分之十或新台幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回中華民國境內證券投資信託事業發行之貨幣市場基金，不在此限。

- (二) 從事大陸地區投資。
- (三) 進行合併、分割、收購或股份受讓。
- (四) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- (五) 取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：
  1. 實收資本額未達新台幣一百億元之公開發行公司，交易金額達新台幣五億元以上。
  2. 實收資本額達新台幣一百億元以上之公開發行公司，交易金額達新台幣十億元以上。
- (六) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，公司預計投入之交易金額達新台幣五億元以上。
- (七) 除前六款以外之資產交易，其交易金額達公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此限：
  1. 買賣國內公債或信用評等不低於中華民國境內主權評等等級之外國公債。
  2. 以投資為專業者，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於中華民國境內初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券(不含次順位債券)。
  3. 買賣附買回、賣回條件之債券、申購或買回中華民國境內證券投資信託事業發行之貨幣市場基金。
- (八) 前述交易金額之計算方式如下：
  1. 每筆交易金額。
  2. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

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3. 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。
4. 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。

本款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。

本公司應按月將本公司及非屬中華民國境內公開發行之子公司截至上月月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入證券主管機關指定之資訊申報網站。

本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。

本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。

第二十一條 辦理公告及申報之時限

本公司依規定公告申報之交易後，有下列情形之一者，應於事實發生之日起二日內將相關資訊於證券主管機關指定網站辦理公告申報：

- 1.原交易簽訂之相關契約有變更、終止或解除情事。
- 2.合併、分割、收購或股份受讓未依契約預定日程完成。
- 3.原公告申報內容有變更。

第二十二條 公開發行公司之子公司非屬中華民國境內公開發行公司，取得或處分資產有本辦法規定應公告申報情事者，由公開發行公司為之。前述子公司適用第二十條第一項之應公告申報標準有關達實收資本額或總資產規定，以公開發行公司之實收資本額或總資產為準。

第二十三條 本準則有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。

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公司股票無面額或每股面額非屬新台幣十元者，本準則有關實收資本額百分之二十之交易金額規定，以歸屬於母公司業主之權益百分之十計算之；本準則有關實收資本額達新台幣一百億元之交易金額規定，以歸屬於母公司業主之權益新台幣二百億元計算之。

第二十四條 本公司之員工違反本處理程序及其他相關法令規定者，得依情節輕重按本公司人事規章之獎懲辦法予以適當之處分。

第二十五條 本作業程序應先經審計委員會同意，再由董事會通過，並應提股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。

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Article 1 This management procedure is prepared in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Article 2 The scope of asset mentioned in this Procedure is as follow:

- i. Shares, government bonds, corporate bonds, financial bonds, recognized Fund's securities, depositary receipts, call (put) warrants, the beneficial securities and asset-based securities and etc. investment.
- ii. Real property (including land, houses and buildings, investment property) and equipment.
- iii. Membership.
- iv. Copyright, trademark, franchise and other intangible assets.
- v. Right-of-use assets.
- vi. Financial institutions debt (including receivables purchased, discounts and loans, nonperforming loans).
- vii. Derivatives product.
- viii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.
- ix. Other major asset.

Article 3 The definition of the terms used in this Procedure is as below:

- i. Derivative products: Refers to the value derived from exchange rate, index or other commodities forward contracts, options contracts, futures contracts, leveraged margin contract, swap contract, or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives.. Called forward contract, excluding insurance contract, performance contract, service contract, long-term lease contracts and long-term (sales) futures contracts.
- ii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.: refers to acquisition or disposition of assets as a result of the merger in accordance with the law of corporate mergers and acquisitions, the Financial Holding Company Act, the Financial Institutions Merger Act or any other law, split, or acquisition or the acquisition of shares of the Company (hereinafter referred to as the

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shares of the transferee) in accordance with the provisions of Article 156-3 of the Company Act.

- iii. Related party: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- iv. The Professional valuer: real estate valuer or by law to have engaged in real estate or equipment valuation business.
- v. The fact occurred Day: refers to trading contract date, payment date, commissioned date, close date, the date Board resolved, or other information that is sufficient to determine the date of what the former trading partners, and the date of the transaction amount. But investors that require the approval of the relevant authority, between the above mentioned dates or receipt of the date of approval by the competent authority, the former shall prevail.
- vi. Investment in mainland area: refers to engagement in the mainland investment required by the Investment Commission of the Ministry of Economic Affairs Investment or Technical Cooperation in the Mainland Area Regulations Governing Permission mainland China investment.
- vii. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
- viii. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
- ix. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial



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institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 4: For valuation report obtained by the Company or submission from an accountant, a lawyer or a securities underwriter, the professional valuer, accountants, lawyers or securities underwriters shall meet the following requirements:

- i. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
- ii. May not be a related party or de facto related party of any party to the transaction.
- iii. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel should be handling in accordance with the self-discipline regulations of the trade council it belongs to and the following matters:

- i. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
- ii. When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

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- iii. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
- iv. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Article 5: The management procedures for asset acquisition and disposition prepared by the company shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution, and then to a shareholders' meeting for approval. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion. Any amendment is subject to the same procedure.

If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

The terms "all audit committee members" in paragraph 2 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 6: Management procedures for acquisition and disposition of real estate, equipment or right-of-use assets

- i. Evaluation operation procedures.

The requestor department should submit application the relevant department to evaluate for the necessity and reasonableness as well as

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process according to company' s internal control system on fixed asset cycle procedure.

- ii. Transaction condition and Authorized amount of decision-making process and execution unit.
  - a. Acquisition or disposition of real estate or right-of-use assets: should refer to the publicly announced value, assessed value, actual transaction prices of nearby real estate or valuation report provided by professional appraisal organizations.
  - b. Acquisition or disposition of equipment or right-of-use assets: should perform price inquiry, price comparison and price negotiation or choose from tendering method.
  - c. Acquisition or disposition of real estate, equipment or right-of-use assets: the amount below NT\$50 million should be approved by General Manager and approved authorized personnel; those exceeding NT\$50 million should be proposed and passed in the board of director meeting.

The acquisition and disposition of real estate, equipment or right-of-use assets should be approved according to the authorized limit; thereafter the user and management department is responsible for the implementation.

- iii. Valuation report for real estate or equipment.

For the acquisition and disposition of real estate, equipment or right-of-use assets by the Company, other than transactions with domestic government agencies, contracted development on own land or rented land, or acquisition and disposition of equipment or right-of-use assets used for operating purpose, the transaction amount that reaches 20% of the paid up capital or NT\$ 300 million or more, should first obtain a valuation report prior to the date of occurrence of the event from professional valuer, and to comply with the following requirements:

- a. For special reason a fixed, specific price or special price is used as reference for trading price, the transaction should be mentioned in

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the board of directors meeting and approved; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.

- b. For transaction amount that above NT\$1 billion, should request for 2 and above professional valuer for the valuation.
- c. If the valuation result of professional valuer resulted in one of the following circumstances, should contact the certified public accountant and produce a specific opinion on the reason for differences and the fairness of the transaction price:
  1. The difference between trading amount and valuation result is  $\geq$  20% of the trading amount.
  2. The valuation result between two and more valuer resulted difference of  $\geq$ 10% of the trading amount.
- d. The date of valuation report shall not exceed three months of the date of contract establishment. However, if it applies to the same period of announced present value and does not exceed 6 months period, the former professional valuation should issue the opinion letter.
- e. If the company is acquired or disposed the asset through court auction process, documents issued by the court instead of the valuation report or accountant advice, should be used.

Article 7: Management procedures for the acquisition and disposition of securities investment

i. Evaluation Operation Procedures

Should obtain the most recent audited or reviewed financial statement of the comparable company as a reference to assess the trading price, the finance department then use the professional judgment to consider the NTA of each share, profitability, future development and market condition, assess for the reasonableness and process according to the company' s internal control investment cycle procedures.

ii. Trading condition, decision making authorized limit and execution unit

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- a. In centralized trading market or dealer in securities business premises to whom securities trading, according to the quoted price or market price at the time and take with the comparable company's most recent audited or reviewed financial statements as a reference for the assessment of the transaction price.
  - b. For trading of securities in non-centralized trading market or dealer in securities business premises, should take with the comparable company's most recent audited or reviewed financial statements as a reference for the assessment of the transaction price.
  - c. The finance department should check the relevant information and submit to authorized executive for approval before the company can implement to engage in stock trading. The General Manager is authorized to decide for the amount of NT\$50 million (inclusive); the decision making for amount of more than NT\$50 million but less than NT\$100 million (inclusive) is authorized to the Chairman; for the amount of more than NT\$ 100 million are required to prior reports to the Board approved before execution.
  - d. Authorize the chairman to decide for the company trading in commercial paper, treasury bills and government bonds and short-term marketable securities for transaction amounting less than NT\$100 million; amount of more than NT\$100 million is required to report to the Board for approval before execution.
- iii. Obtain professional advice
- a. If the company acquires or disposes of securities and the transaction amount is 20% of the paid-in capital or more than NT\$ 300 million, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).
  - b. If the Company acquire or dispose of assets through the court auction process, the documents issued by the court should be used to substitute valuation report or accountant views.

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Article 8: Management Procedure to Acquire or Dispose of Intangible Assets or right-of-use assets thereof or memberships.

i. Assessment Operation Procedure

The company should comply with the internal control policy- purchasing cycle procedures to process the acquisition and disposition of intangible assets or right-of-use assets thereof or memberships.

ii. Trading condition, decision making authorized limit and execution unit

a. For the acquisition and disposition of the membership, should prepare an analysis report to report to the general manager, taking into consideration the market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 30 million and filed in the latest board meeting; for the transaction amount more than NT\$ 30 million, should first propose in the board meeting and be executed after approval.

b. For the acquisition and disposition of the intangible asset or right-of-use assets, should prepare an analysis report to report to the general manager, taking into consideration the professional valuation report or market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 50 million and filed in the latest board meeting; for the transaction amount more than NT\$ 50 million, should first propose in the board meeting and be executed after approval.

iii. Execution unit

For the acquisition and disposition of intangible assets or right-of-use assets thereof or memberships, the user department, finance department or administrative department is responsible for the execution after approved according to the earlier mentioned authorization level.

iv. Professional Valuation Report on Membership or Intangible Asset

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If the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships which the transaction amount is 20% of the paid-up capital or more than NT\$ 300 million, except in transactions with a government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. Accountants and should process in accordance with Auditing Standards No. 20 published by the Accounting Research and Development Foundation.

Article 9: The calculation of the transaction amounts referred to Article 6, 7 and 8, shall be done in accordance with Article 20, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 10: Management Procedure to acquire real estate from related party

- i. When the Company is purchasing or exchanging real estate from related party, other than comply with the Article 6 for acquisition of real estate processing procedures, there should be handled in accordance with the following provisions. If the transaction amount reaches 10 percent or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion.

When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

With respect to the types of transactions listed below, when to be conducted between the company and its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Board may pursuant to this management procedure delegating the Chairman to decide such matters when the transaction amount is less than NT\$ 50 million and have the decisions subsequently submitted to and ratified by the next Board meeting:

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- i. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
  - ii. Acquisition or disposal of real property right-of-use assets held for business use.
- ii. Assessment Operation procedures

If the company intends to acquire or dispose of real property or right-of-use assets from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds, the company may not proceed to enter into a transaction contract or make a payment until the following information is approved by more than half of all audit committee members and submitted to the Board for adoption:

- a. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- b. The purpose of choosing the related party as trading partner.
- c. Relevant information to assess the reasonableness of the trading condition according to this Article, (iii) subsection (a) and (d).
- d. Related party' s previous acquired date and price, counter party and its relationship with the related party and the company.
- e. Expected cash income and expenditure forecasts for the coming year from the month of contract, and the assessment of the necessity of the transaction and the reasonableness of the use of funds.
- f. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
- g. Restrictions of the transactions and other important stipulations.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 20, paragraph 2 herein, and "within the preceding year" as used herein refers to the year



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preceding the date of occurrence of the current transaction. Items that have been approved by the Shareholder, Board and recognized by the Audit Committee need not be counted toward the transaction amount.

iii. Assessment of the Reasonableness of transaction cost

a. The company should comply with the following method to assess the reasonableness of transaction cost for the acquisition of real estate or right-of-use assets from related party:

1. Add on capital interest and the buyer cost in accordance with the law to the related party trading price. The capital interest cost is computed by the weighted average interest rate of the annual borrowing for the purchase of the assets, but should not be higher than the highest borrowing rate of the non-financial sector announced by the Ministry of Finance.
2. Once the related party charges the subject matter of secured borrowings to the financial institution, financial institutions set the assessed value of the subject matter of the granted loans. However, the actual extending loans accumulated value of the subject matter should be more than 70% of the total granted loans and extended loans period is over a year or more. It is not applicable of the financial institutions with a party to the transactions is related.

b. The combined purchase or leased of the same subject matter i.e. land and housing, transaction costs should be assessed using any method mentioned earlier.

c. The purchase of real estate or right-of-use assets from related party should be processed according to this Article, third paragraph, sub subject (a) and (b) to assess the real estate cost and contact the accountant to review and provide specific opinion.

d. If the assessment results for the real estate or right-of-use assets purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, it should be

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handled in accordance with sub subject (e) referred to in the third paragraph in this Article. However, situation as a result of the following circumstances, and with the provision of objective evidence and has obtained professional valuations and accountants reasonable observations on the real estate is excluded:

1. Related party that obtain prime or rent land and perform construction work should have proofed to meet one of the following conditions:
  - 1.1 Prime land is evaluated based on the method in accordance with the preceding article, whereas for the construction of the houses will be at the construction costs plus a reasonable construction profits, and its total is more than the actual transaction price. The term "reasonable construction profits" refers to the average operating margin of construction sector for the last three years or the most recent construction industry gross margin announced by the Ministry of Finance announced, whichever is lower.
  - 1.2 The other building of the same subject premises area or other non-related trading cases in the adjacent areas within one year, the area is in similar size, the trading condition is similar after valuation for the building or area price variance according to real estate trading or leasing practice.
2. The company should provide evidence for the purchase of real estate or right-of-use assets from related party and the transactions condition and area size is similar to the non-related party transaction cases in the adjacent areas within one year. The mentioned transactions case in adjacent areas refers to the same or nearby street and the distance from the subject matter is not more than 500km or with the similar announced market value. The term similar area size is based on the principle that the other non-related transactions cases' area not less than 50% of the subject area; and

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the term within one year means one year after the acquire date for the real estate or right-of-use assets.

- e. If the assessment results for the real estate or right-of-use assets purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, in addition to the following three provisions, the Company and the public company which invested in the company using equity method and set up special reserve, as soon as the high-priced assets acquired or leased has been recognized as allowance for loss or disposed or as appropriate compensation or restitution, or there is other evidence to determine there is no unreasonable matter, they can only draw on the special reserve after the consent from the financial Supervisory Commission of Executive Department.
  1. The company should provide special reserve for the price difference between trading price of real estate or right-of-use assets and assessment cost according to the Securities Exchange Act Article 41 Paragraph 1 and may not be distributed or transferred as stock dividend. If the investor of the company which uses equity method for the investment is a public company, then it should provide the amount according to the shareholding and set the special reserve complying with the Securities Exchange Act Article 41 Paragraph 1.
  2. The audit committee should process according to the company act Article 218.
  3. Should report the preceding 2 items above in the shareholder meeting and disclose the detail transaction content in the annual report and prospectus.
  
- f. If the acquisition of real estate or right-of-use assets from related party fall under one of the following situations, it should be processed according to this Article paragraph (i) and (ii) in relation to assessment procedures and is not suitable to use assessment requirement for the related reasonableness of the trading cost as stipulated in this Article paragraph (iii) sub section (a), (b) and (c):

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1. The related party acquired real property or right-of-use assets by inheritance or gift.
2. The period between the acquisition of the real property or right-of-use assets by related party and current transaction is more than 5 years.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land,
4. The real property right-of-use assets for business use are acquired by the company with its subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

g. If there is any evidence showing that the acquisition of the real estate or right-of-use assets from related party is not fulfilling the normal operating practice, the transaction should be processed according to this Article paragraph (iii) sub section (e).

Article 11: The Company is engaged in derivative transactions and shall apply the provisions of the Company's " Procedures for Financial Derivative Transaction".

Article 12: For the processing of merger, split, acquisition or transfer of shares, accountants, lawyers or securities underwriters should be appointed to provide opinion on the reasonableness of share exchange ratio, the purchase price or allotment of the shareholders' cash or other property before convincement of board meeting for board resolution after discussion. But this is not applicable for the merger of a public company or its subsidiaries, directly or indirectly, 100% of the issued shares or the total amount of capital, or a subsidiary thereof, directly or indirectly, 100% of the issued shares or the total capital of capital. .

Article 13: If the Company is involved in a merger, split or acquisition transaction, should prepare major contract content and related matters of the merge, split or acquisition transaction as public documents to shareholders prior to the

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shareholders meeting, together with the expert advice mentioned in previous Article and send together with the notice of the meeting to shareholders as a reference of whether to agree to the merger, split or acquisition transaction. However, this excludes the merger, split or acquisition matter that does not require discussion from shareholder meeting in accordance to other law and regulation. If the company and the joint company in the merger, split or acquisition activities where at any shareholders meeting, there is not enough attendance or voting for or other law limitation that resulted in situation that the shareholder meeting cannot be held or no resolution or the proposed activities are voted against by the shareholders, the company and the joint company in the merger, split or acquisition activities should immediately announce to the public the causes, subsequent processing operations and expected date to convene a shareholders' meeting.

Article 14: For the Company's participation in the merger, split or acquisition other than those required by laws otherwise or provided with special factors that receive prior approval from the securities, the board meeting and shareholders meeting should be held on the same day to resolve merge, split or acquisition related matters. For the Company that participates in the shares transfer other than those required by laws otherwise or provided with special factors that receive prior approval from the securities, the board meeting should be held on the same day. If the Company which is listed or with its stock traded in the securities trading company involved in merger, split, acquisition or transfer of shares should keep the following information a complete written record and save it for five years available for inspection.

- i. Basic personnel information: includes execution of people who participate in the merger, split, acquisition or shares of the transferee plan before the announcement of news, with the title, name, identity card number (passport number for foreigners).
- ii. Important matter date: including the signing of a letter of intent or memorandum, appointment of financial or legal adviser, signed the contract and the Board meeting etc.
- iii. Important documents and minutes of meeting: includes merge, split, acquisition of shares or the transfer plan, a letter of intent or

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memorandum, important contract and the minutes of board meeting and related documents.

If the Company involved in merger, split, acquisition or transfer of shares is a listed company or with its stock traded in the securities trading company, the company should within 2 days from the board meeting resolution to declare the item (i) and (ii) for future reference according to the format via network information system.

If other company participating in merges, split, acquisition or transfer of shares is a non-listed or stock traded Securities Dealers, the Company which is listed or with its stock traded in securities trading company should be the signing of the agreement and process according to the preceding paragraph.

Article 15: All those involved in or aware of the merger, split, acquisition, or transfer of shares plan should provide written confidentiality undertaking and before news is announced to the public, shall not disclose the plan and also may not use their own or use the name of another person to buy shares and other equity-type securities of the company related to the merger, split, acquisition of shares and transfer of shares activities.

Article 16: If the company is participating in merger, split, acquisition or shares transfer activities, other than the following situations, the share exchange ratio or acquisition price should not be simply amended and amendment condition should be stipulated in the merger, split, acquisition or shares transfer contract:

- i. Increase in cash capital, the issuance of convertible bonds, stock dividends, issuance of bonds with warrants, preferred shares with warrants, stock options and other equity-type securities.
- ii. Disposal of the company's major assets that affect the company's financial operations.
- iii. Occurrence of major disasters, major technology changes that affects shareholders' equity or securities price.
- iv. Adjustment made as either party involved in a merger, split, acquisition or transfer of shares buy back treasury shares in accordance with the law.

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- v. Changes in main subject of the merger, split, acquisition or transfer of shares.
- vi. Amendment condition was stipulated in the contract and disclose publicly.

Article 17: The companies involved in a merger, split, acquisition or transfer of shares, the agreement must contain the rights and obligations of the companies involved in the merger, split, acquisition, or transfer of shares, and shall include the following:

- i. Event of default.
- ii. Management principles for treasury shares buy back or issuance of equity securities by the company which is eliminated due to merger or splitting.
- iii. The participated company should in accordance with the law to buy back the number of treasury share after date of calculation for the share exchange ratio as well as its handling principles.
- iv. Changes in main subject of the merger, split, acquisition or transfer of shares and its handling method.
- v. Expected plan implementation progress and expected completion schedule.
- vi. Expected date to convene shareholder meeting and relevant handling procedures if the plan is not completed after due date.

Article 18: If any party involved in a merger, split, acquisition or transfer of shares plans to perform merge, split, acquisition or transfer of the shares with other companies after the information is disclosed publicly, except for participation number is reducing and the shareholders resolved and authorized the Board of Directors to change the authorization and participating companies is exempted from the convening of shareholders meeting to re-decide the resolution, the completed procedures or the legal action of the original merger, split, acquisition, or transfer of shares cases, should be re-conducted by all the participating companies.

Article 19: Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the public company(s) shall sign

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an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 14, Article 15, and Article 18.

Article 20: If the following situations occur where the Company acquire or dispose of the assets after public offering, the company should base on the nature of the prescribed format, announce and report information in securities authorities designated website within two days from the date of occurrence of the event:

- i. Declared item and standard for announcement
  - a. Acquisition or disposal of real property or right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds.
  - b. Involve investment in mainland.
  - c. Participating in merger, split, acquisition or shares transfer.
  - d. Engaged in derivatives trading losses which amounted more than all or individual contract loss limit as set in handling procedures.
  - e. The assets acquired or disposed are categorized as equipment or right-of-use assets used for operating purpose and the transaction party is non related party; the trading amount is either one of the following:
    1. A public company with paid up capital of below NT \$ 10 billion, asset transaction is NT \$ 500 million or more.
    2. A public company with paid up capital of NT \$ 10 billion or more, asset transaction is NT \$ 1 billion or more.
  - f. The property is acquired through contracted development on own land, building allocated from jointly development, share of sales of building from jointly development and separate sales of land and



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building through jointly development, and furthermore the transaction counterparty is not a related party; the transaction value that the company is expected to invest is less than NT \$ 500 million.

- g. Other than asset transaction mentioned in previous 6 provision, transaction amount is 20% of the company' s paid up capital or NT\$ 300 million. The following situation is exempted:
1. Trading of domestic bonds or foreign government bonds with a credit rating no lower than the sovereign rating of the Republic of China.
  2. Securities trading by investment professionals at local or foreign stock exchange or securities dealer business premise, or in foreign or domestic to subscribe for the issuance of ordinary corporate bonds and equity is not involved in the general financial bonds (excluding subordinated debt).
  3. Trading of bonds under repurchase/resale agreements, or subscription or redemption of domestic money market funds.
- h. The trading amount mentioned earlier is calculated as below:
1. Each transaction amount.
  2. The accumulated transaction amount for acquisition or disposition of the same nature of the underlying transaction with the same party within a year.
  3. The accumulated amount for acquisition and disposition for real estate or right-of-use assets under same development plan within a year (separate accumulation for acquisition and disposition).
  4. The accumulated amount for acquisition and disposition for same securities within a year (separate accumulation for acquisition and disposition).

The one year mentioned in this provision refers to the date of the transaction occurrence as a basis and project one year forward. The announcement portions that complying with this management procedure is excluded.

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The Company shall by monthly declare the engagement activities in derivative transactions of the Company and subsidiaries which is non-domestic public offerings for the period ended last month, in the prescribed format, before the 10th of each month in reporting website designated by the securities authorities.

If pursuant to regulations for announcement there is an error or lack of disclosure that requires correction, the company should re-declare all items within 2 days of awareness date.

The company should keep the relevant contract, minutes, memorandum, valuation report, opinion from accountant, lawyer or securities underwriter in the company for at least 5 years, unless regulated by other law and regulation.

**Article 21: Time limit for handling the announcement and reporting**

If one of the following circumstances occurs after the announcement reporting by the Company in accordance with the provisions, it shall within two days from the event to declare relevant information in securities authorities designated website:

- i. There are changes, termination or discharge violations of the relevant contract entered for original transaction.
- ii. The merger, split, acquisition and share transfer activities are not completed according to the expected schedule stipulated in the contract.
- iii. Change to the originally publicly announced and reported information.

**Article 22: Information required to be publicly announced and reported in accordance with the provisions of Chapter III on acquisitions and disposals of assets by a subsidiary of a public company that is not itself a public company in Taiwan shall be reported by the public [parent] company.**

The paid-in capital or total assets of the public company shall be the standard for determining whether or not a subsidiary referred to in the preceding paragraph is subject to Article 20, paragraph 1 requiring a public

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announcement and regulatory filing in the event the type of transaction specified therein reaches a threshold of paid-in capital or the total assets.

Article 23: For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

In the case of a company whose shares have no par value or a par value other than NT\$10, for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.

Article 24: Any employee of the Company who violates the Procedures and other relevant laws and regulations, in accordance with the seriousness of the circumstances, be punished appropriately in accordance with the personnel article of the Company.

Article 25: The Procedures shall be approved by the Audit Committee, the Board of Directors, and the Shareholders' Meeting. Any amendment is subject to the same procedure. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.