

同欣電子工業股份有限公司
取得或處分資產處理程序
TONG HSING ELECTRONIC INDUSTRIES, LTD.
Procedures for Acquisition and Disposal of Assets

第一條：目的

為保障投資、落實資訊公開、加強本公司資產取得或處分管理，特訂定本處理程序。

Article 1: Purpose

These key points are enacted for the purpose of protecting investors, fulfilling information disclosure, and enhancing public companies to establish the risk management system for derivative products transaction.

第二條：依據

本處理程序依據證券交易法第三十六條之一及「公開發行公司取得或處分資產處理準則規定」訂定。

Article 2: General Principles

These Regulations are adopted in accordance with the provisions of Article 36, paragraph 1 of the Securities and Exchange Act ("the Act").

第三條：資產範圍

本程序所稱資產之適用範圍如下：

- 一、包括股票、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。
- 二、不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)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、使用權資產。
- 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。

Article 3: Scope of Assets

The term "assets" as used in these Regulations includes the following:

- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
- II. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
- III. Membership.
- IV. Patents, copyrights, trademarks, licenses and other intangible assets.
- V. Right-of-use assets.
- VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

VII. Derivatives.

VIII. Assets acquired or disposed of by legal merger, division, acquisition or transfer of shares.

IX. Other important assets.

第四條：名詞定義

- 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人公司股份（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法規定從事之大陸投資。
- 七、證券交易所：國內證券交易所，指臺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。
- 八、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檯進行交易之處所；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。

Article 4: Terminology

- I. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
- II. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares

from another company through issuance of new shares of its own as the consideration there for (hereinafter "transfer of shares") under Article 156, paragraph 8 of Company Act.

- III. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- IV. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
- V. Date of occurrence: It refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, and dates of boards of directors resolutions, or another date that can confirm the transaction counterpart or monetary amount, whichever date is earlier. For investments that are subject to the approval of the competent authorities, one of the dates of event referred to above or the date of approval by the competent authorities whichever is earlier or sooner shall prevail.
- VI. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
- VII. 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.
- VIII. 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 institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

第五條：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。
- 前項人員於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：
- 一、承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。
 - 二、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；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。
 - 三、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，以做為出具估價報告或意見書之基礎。

四、聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為適當且合理與正確及遵循相關法令等事項。

Article 5: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountants opinions, attorney's opinions, or underwriter's opinions 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 the completion of service of the sentence, since the expiration of the period of a suspended sentence, or since a pardon was received.
- II. Not a related party or de facto related party of the transaction counterpart.
- III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the professional appraisers or appraisers may not be related parties or de facto related parties of each other.

When issuing appraisal reports or opinions, the aforesaid officers shall comply with the self-regulatory rules of their respective trade associations and the following matters:

- I. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
- II. When executing audit assignments, they shall plan and implement appropriate operating procedures to draw a conclusion as the basis of producing a report or expressing an opinion; and maintain a full record of the implementation procedures, gathered data, and conclusions in the worksheet.
- III. They shall assess the appropriateness and reasonableness of the data sources, parameters and information used on a case-by-case basis as the basis for issuing appraisal reports or written opinions.
- IV. The declaration shall include the professionalism and independence of the relevant personnel, the assessment of the appropriateness and correctness of the information used and the compliance with the relevant laws and regulations.

第六條：投資範圍及額度

本公司及各子公司取得非供營業使用之不動產及其使用權資產或有價證券，其額度之限制分別如下：

- 一、非供營業使用之不動產及其使用權資產之總額以不超過本公司經會計師簽證之實收資本額之百分之二十為限。
- 二、投資有價證券原始投資之總額不得超過本公司最近期財務報表淨值之百分之二百為限。
- 三、投資個別有價證券，其原始投資金額，不得超過本公司最近期財務報表淨值之百分之一百五十為限。

- 四、取得或處分會員證或無形資產交易金額以不超過本公司最近期財務報表之實收資本額之百分之二十為限。

Article 6: Scope of Assets and Limits of Amounts

The limits of amounts for the acquisition of properties and right-of-use assets by the Company and its subsidiary for non-operating purpose:

- I. The total amount of properties not for operating use and their right-to-use assets shall not exceed 20% of the Company's paid-in capital as certified by the CPA.
- II. The total amount of the original investment in marketable securities shall not exceed 200% of the Company's most recent net financial position.
- III. The original amount of investment in individual marketable securities shall not exceed 150% of the Company's net worth in the most recent financial statements.
- IV. The amount of the acquisition or disposal of memberships or intangible assets shall not exceed 20% of the Company's paid-in capital in the most recent financial statements.

第七條：取得或處分資產之評估作業程序

一、取得或處分非衍生性金融商品

(一) 於集中交易市場或證券商營業處所取得或處分之非衍生性金融商品，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司分層負責辦法之核決權限辦理，並呈請權責單位裁決。

(二) 非於集中交易市場、證券商營業處所取得或處分之非衍生性金融商品或私募非衍生性金融商品，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，先經董事會決議通過後，再依本公司分層負責辦法之核決權限辦理，並呈請權責單位裁決。

二、取得或處分不動產及其使用權資產或其他資產，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項依本公司分層負責辦法之核決權限辦理，並呈請權責單位裁決。

三、本公司依規定所訂處理程序，經董事會通過後，送審計委員會並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送各審計委員會。

四、本公司依前項規定將所訂處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

五、本公司於訂定或修正處分資產處理程序，應經審計委員會全體二分之一同意，並提董事會決議。如未經審計委員會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，並於董事會議事錄載明審計委員會之決議。

六、前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。

Article 7: Procedures for evaluating the acquisition or disposal of assets

- I. Acquisition or disposal of non-derivative financial instruments
 - (I) When acquiring or disposing of non-derivative financial instruments in the centralized trading market or securities dealer's business premises, the contractor shall submit the reasons for the proposed acquisition or disposal, the subject matter, and the price reference basis in accordance with the approval authority of the Company's layered responsibility regulations, and submit them to the authority responsible for the decision.
 - (II) When acquiring or disposing of non-derivative financial instruments or private placement of non-derivative financial instruments other than in a centralized trading market or securities dealer's business premises, the contractor shall submit the reasons for the proposed acquisition or disposal, the subject matter, the counterparty, the transfer price, the terms of receipt and payment, and the basis of price reference, etc., to the Board of Directors for approval before proceeding in accordance with the approval authority of the Company's layered responsibility regulations, and submit them to the authority for decision.
- II. When acquiring or disposing of properties, their right-to-use assets or other assets, the contractor shall submit the reasons for the proposed acquisition or disposal, the subject matter, the counterparty, the transfer price, the terms of receipt and payment, and the price reference in accordance with the approval authority of the Company's layered responsibility regulations, and submit them to the authority for judgment.
- III. The Company shall follow the procedures prescribed by the Board of Directors and, after approval by the Board of Directors, send it to the Audit Committee and submit it to the shareholders' meeting for approval. If any director expresses dissenting opinions and there are records or written statements, the Company shall also submit the information on the directors' dissenting opinions to each Audit Committee.
- IV. The Company shall take into full consideration the opinions of the independent directors when submitting the procedures to the Board of Directors for discussion in accordance with the preceding paragraph. Any objection or reservation of the independent directors shall be set forth in the minutes of the Board of Directors' meeting.
- V. The Company shall establish or amend the procedures for disposal of assets with the approval of one-half of the Audit Committee and submit to the Board of Directors for resolution. If not approved by at least one-half of the Audit Committee, the resolution shall be approved by at least two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors' meeting.
- VI. All members of the Audit Committee mentioned in the preceding paragraph and all directors mentioned in the preceding paragraph shall be counted as those who are actually in office.

第八條：交易條件之決定程序

一、取得或處分資產價格決定方式及參考依據：

(一) 取得或處分非衍生性金融商品

1. 於集中交易市場或證券商營業處所買賣之非衍生性金融商品，價格應依當時之非衍生性金融商品之市價決定之。
2. 非於集中交易市場或證券商營業處所取得或處分之非衍生性金融商品，價格應考量其每股淨值、獲利能力、未來發展潛力及參考當時交易價格議定之。

(二) 取得或處分其他資產，應以比價、議價、招標或其他方式為之。

二、取得或處分資產，由權責單位依本公司分層負責辦法之核決權限辦理，並呈請權責單位裁決。

Article 8: Procedures for Decision on Trading Conditions

I. The method and reference for determining the price of acquisition or disposal of assets:

(I) Acquisition or disposal of non-derivative financial instruments

1. The price of non-derivative financial instruments traded on the centralized trading market or at securities dealers' offices shall be determined by the prevailing market price of the non-derivative financial instruments.
2. The price of non-derivative financial instruments not acquired or disposed of in a centralized trading market or on the securities dealer's premises shall be determined by considering the net value per share, profitability, future development potential and reference to the prevailing trading price.

(II) The acquisition or disposal of other assets shall be made by comparison, negotiation, tender or other means.

II. The acquisition or disposal of assets shall be carried out by the responsible unit in accordance with the approval authority of the Company's layered responsibility policy, and the decision shall be submitted to the responsible unit.

第九條：取得或處分不動產、設備或其使用權資產

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臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：

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、交易金額達新臺幣十億元以上，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，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：

(一) 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。

(二) 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。

Article 9: Acquisition or disposal of properties, equipment or right-of-use assets

In acquiring or disposing of real estate or other equipment or right-of-use assets thereof where the transaction amount reaches 20% of the Company's paid-in-capital or exceeds NT\$300 million, the Company, unless transacting with a government agency, engaging others to build on the Company's own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof for business use, shall obtain an appraisal report from professional appraisers prior to the date of event and shall further comply with the following provisions:

- I. If the transaction price is determined by referring to an attributive price, a specific price, or a special price for a good cause, the transaction should be presented to the board of directors for resolution. Any changes in trading conditions thereafter should be handled in the same manner.
- II. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- III. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal reports, unless all the appraisal reports for the assets to be acquired are higher than the transaction price, or all the appraisal reports for the assets to be disposed of are lower than the transaction price, a CPA shall render a specific opinion regarding the reason for the discrepancy and the fairness of the transaction price:
 - (I) The discrepancy between an appraisal report and the transaction price reaches 20% or more of the transaction price.
 - (II) The discrepancy between the appraisal reports of two or more professional appraisers reaches 10% or more of the transaction price.
- IV. No more than three months may elapse between the issuance date of the appraisal report by a professional appraiser and the contract execution date. However, if it is subject to the announced present value of the same period and that is not more than six months away, an opinion can be issued by the original appraiser.

第十條：取得或處分有價證券：

取得或處分有價證券，應於事實發生日前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，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，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(以下簡稱金管會)另有規定者，不在此限。

Article 10: Acquisition or Disposal of Marketable Securities:

The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar

amount of the transaction is 20% of the Company's paid-in capital or NT\$300 million or more, 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).

第十一條：取得或處分無形資產或其使用權資產或會員證：

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公司實收資本額百分之二十或新臺幣三億元以上者，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。

Article 11: Acquisition or Disposal of Intangible Assets or Right-to-use Assets or Membership:

Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic 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.

第十二條：前三條交易金額之計算，應依第二十八條第二項規定辦理，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。

Article 12: The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 18-2 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.

第十三條：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。

Article 13: For the Company's acquisition or disposal of assets through court auction procedures, the documentation issued by the court may be used in place of the appraisal report or CPA opinion.

第十四條：與關係人取得或處分資產，除應依本處理程序規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第九條至第十三條規定取得專業估價者出具之估價報告或會計師意見；此交易金額之計算，應依第十二條規定辦理。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。

Article 14: When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10% 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 in compliance with the provisions of Article 9-Article 13.. The calculation of the transaction amount referred to a related party shall be made in accordance with Article 12 herein.

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

第十五條：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、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：

- (一) 取得或處分資產之目的、必要性及預計效益。
- (二) 選定關係人為交易對象之原因。
- (三) 向關係人取得不動產或其使用權資產，依第十六條及第十七條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及關係人之關係等事項。
- (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) 依前條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。

本公司或子公司，或其直接或間接持有百分之百已發行股份或資本總額之紫公司彼此間從事下列交易，董事會得依第六條授權董事長在一定額度內先行決行，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。

依第一項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

第一項應經審計委員會承認事項，應先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，準用第七條第五項及第六項規定。

本公司或本公司非屬國內公開發行公司之子公司有第一項交易，交易金額達本公司總資產百分之十以上者，本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。但本公司與母公司、子公司，或本公司子公司彼此間交易，不在此限。

第一項及前項交易金額之計算，應依第二十八條第二項規定辦理，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。

Article 15: When the Company intends to acquire or dispose of real property or right-of-use assets thereof 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 thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the Company's total assets, or NTS300 million or more, except in trading of domestic government bonds or bonds under

repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board of Directors and recognized by the supervisors:

- (I) The purpose, necessity, and expected benefits of the acquisition or disposal of assets.
- (II) The reasons for selecting the related party as the trading counterpart.
- (III) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.
- (IV) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party.
- (V) The monthly cash income and expense forecast within the year from the month of the contract signed; also, the assessment of the necessity of the trade and the reasonableness of the use of funds.
- (VI) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
- (VII) The restrictions and other important stipulations of the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Company's Board of Directors may pursuant to Article 6, delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next Board of Directors meeting:

- (I) Acquisition or disposal of equipment or right-to-use assets for business use.
- (II) Acquisition or disposal of property right-of-use assets for business use.

Where the position of independent director has been created in accordance with the provisions of the Act, when a matter is submitted for discussion by the Board of Directors pursuant to paragraph 1, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.

For the first item that shall be recognized by the Audit Committee, more than one-half of all members of the Audit Committee shall first agree and submit a resolution to the Board of Directors, and the provisions of Paragraphs 5 and 6, Article 7 shall apply.

If the Company or a subsidiary of the Company that is not a domestic listed company has the first transaction and the transaction amount reaches 10% or more of the Company's total assets, the Company shall submit the information listed in the first paragraph to the shareholders' meeting for approval before signing the transaction contract and submitting the payment. However, transactions between the Company and its parent company or subsidiaries, or between subsidiaries of the Company and each other, are not subject to this

limitation.

The calculation of the transaction amounts in the first and preceding items shall be made in accordance with Paragraph 2, Article 28 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the shareholders' meeting, the Board of Directors' meeting for approval and the audit committee for acknowledgment in accordance with the provisions of this standard exempted from further calculation.

第十六條：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：

- (一) 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。
- (二) 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。

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款所列任一方法評估交易成本。

向關係人取得不動產或其使用權資產，除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。

向關係人取得不動產或其使用權資產，有下列情形之一者，應依前條規定辦理，不適用前三款規定：

- (一) 關係人係因繼承或贈與而取得不動產或其使用權資產。
- (二) 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。
- (三) 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。
- (四) 本公司與本公司其母公司、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。

Article 16: The Company that acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:

- (I) Based upon the related party's transaction price plus necessary interest on funding and buyer's cost by law. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
- (II) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have exceeded 70% of the financial institution's appraised total value of the property and the period of the loan shall have

exceeded 1 year. However, it is not applicable if the financial institution and the counterparty are related to one another.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company that acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs do not apply:

- (I) The related party acquired the properties or the right-of-use thereof through inheritance or as a gift.
- (II) More than five years have elapsed from the time the related party signed the contract to obtain the properties or the right-of-use assets thereto to the signing date of the transaction.
- (III) The property is acquired through signing a joint development contract with the related party, or through engaging a related party to build properties, either on the Company's own land or on rented land.
- (IV) The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.

第十七條：本公司如依前條第一項及第二項規定評估結果均較交易價格為低者，應依第十八條規定辦理。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：

(一) 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之樓層或地區價差評估後條件相當者。

(二) 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。

前項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。

Article 17: When the results of the Company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 18. However, as a result of the following circumstances and with the objective evidence presented and an appraisal report collected from the professional real estate appraiser and a reasonable opinion issued by the CPAs, it is not subject to the limitations:

(I) Related party that has obtained prime land or rental land for construction may submit the proof of compliance with any one of the following conditions:

1. Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
2. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

(II) Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

"Completed transactions involving neighboring or closely valued parcels of land" in the preceding paragraph refers to parcels on the same or an adjacent block and within a radius of no more than 500 meters or parcels similar in publicly announced current value. "Land of a similar size" refers to completed transactions of unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction. "Within a year" refers to a period of one year calculated retroactively from the date of event of the acquisition of real estate or the right-of-use assets thereto.

第十八條：向關係人取得不動產或其使用權資產，如經按前兩條規定評估結果均較交易價格為低者，應辦理下列事項：

- (一) 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。
- (二) 審計委員會應依公司法第二百十八條規定辦理。

(三) 應將前兩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。

經依前項規定提列之特別盈餘公積者，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，並經金管會同意後，始得動用該特別盈餘公積。

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，亦應依前兩項規定辦理。

Article 18: Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

- (I) A special reserve shall be set aside in accordance with Paragraph 1, Article 41 of the Securities and Exchange Act against the difference between the transaction price and appraised cost of the real estate or the right-of-use assets thereof and that amount may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.
- (II) The Audit Committee shall comply with Article 218 of Company Act.
- (III) Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus. The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

第十九條：從事衍生性商品交易

- 一、本公司從事衍生性商品交易訂有衍生性商品交易處理辦法，以規範重要風險管理及稽核事項之控管。
- 二、本公司衍生性商品交易處理辦法之風險管理措施包含下列要點：
 - (一) 定義風險管理範圍。
 - (二) 從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。
 - (三) 風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員

報告。

(四) 衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險性交易至少每月應評估二次，其評估報告應送董事會授權之高階主管人員。

三、本公司董事會應下列原則確實監督管理：

(一) 指定高階主管人員應隨時注意衍生性商品交易風險之監督與控制。

(二) 定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。

董事會授權之高階主管人員應依下列原則管理衍生性商品之交易：

(一) 評估目前使用之風險管理措施是否適當並確實依本準則及公司所定之從事衍生性商品交易處理程序辦理。

(二) 監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，且應有獨立董事出席並表示意見。

本公司從事衍生性商品交易，如已依所定從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報最近期董事會。

四、本公司從事衍生性商品交易，已建立備查簿，就從事衍生性商品交易之種類、金額等，詳予登載於備查簿備查。

本公司內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形，作成稽核報告，如發現重大違規情事，應以書面通知各審計委員會委員。

Article 19: Engaged in Derivative Trading

- I. The Company has established derivative trading rules to regulate important risk management and audit control.
- II. The Company engaging in derivatives trading shall adopt the following risk management measures:
 - (I) Define Risk management scope.
 - (II) Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.
 - (III) Risk measurement, monitoring, and control personnel shall be assigned to a different department than the personnel in the preceding subparagraph and shall report to the Board of Directors or senior management personnel with no responsibility for trading or position decision-making.
 - (IV) Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the Board of Directors.
- III. the Company engaging in derivatives trading, its Board of Directors shall faithfully supervise and manage such trading in accordance with the following principles:
 - (I) Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.

(II) Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance.

Senior management personnel authorized by the Board of Directors shall manage derivatives trading in accordance with the following principles:

(I) Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Regulations and the procedures for engaging in derivatives trading formulated by the Company.

(II) When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the Board of Directors; where a company has independent directors, an independent director shall be present at the meeting and express an opinion.

The Company shall report to the soonest meeting of the Board of Directors after it authorizes the relevant personnel to handle derivatives trading in accordance with its Procedures for Engaging in Derivatives Trading.

IV. The Company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged shall be recorded in detail in the log book.

The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all audit committee members shall be notified in writing.

第二十條：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。但本公司合併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。

Article 20: For the Company's merger, demerger, acquisition, or transfer of shares, the Company shall engage certified public accountants, lawyers or securities underwriters to express their opinions at board meetings regarding the reasonableness of the share exchange ratio, the acquisition price, or the amount of cash or property distributed to shareholders before the proposal is discussed and approved by the Board of Directors. However, the requirement of obtaining the aforementioned opinion on reasonableness issued by an expert may be exempted in the case of a merger between a public company and its subsidiary in which the public company holds directly or indirectly 100% of the subsidiaries' issued shares or capital, or between the subsidiaries

of a public company in which public company holds directly or indirectly 100% of the subsidiaries' issued shares or capital.

第二十一條：本公司應將合併、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，併同前條第一項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。若股東會因出席人數、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，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。

Article 21: A merger, demerger, acquisition, or transfer of shares of the Company shall prepare a public report to shareholders detailing important contractual contents and matters relevant to the merger, demerger, or acquisition prior to the shareholders' meeting and include it along with the expert opinion referred to in Paragraph 1 when sending shareholders' meeting notification to the shareholders for reference in deciding whether to approve the merger, demerger, or acquisition. However, this restriction shall not apply in the event that a public company is exempt from convening a shareholders' meeting to approve the merger, demerger, or acquisition under the provision of other laws or regulations. If a shareholders' meeting cannot be convened or resolved due to insufficient number of attendees or voting rights or other legal restrictions, or if a resolution is rejected by the shareholders' meeting, the reasons for the occurrence, the follow-up actions and the expected date of the shareholders' meeting shall be immediately disclosed to the public.

第二十二條：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金管會同意者外，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。

本公司參與股份受讓除其他法律另有規定或有特殊因素事先報經金管會同意者外，應於同一天召開董事會。

本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核：

1. 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）。
2. 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。
3. 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。

本公司應於董事會決議通過之日起算二日內，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。

本公司應與其簽訂協議，並依前二項規定辦理。

Article 22: The Company participating in a merger, demerger, or acquisition shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

The Company participating in a transfer of shares shall call a Board of Directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:

1. Basic Information of Personnel Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
2. Dates of material events: Including the signing of letters of intent or memorandum of understanding, the retaining of a financial or legal advisor, the execution of a contract, and the convening of a board meeting.
3. Important documents and meeting minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board of Directors meetings.

The Company shall, within two days from the date of the Board of Directors' resolution, report the information in the preceding sub-paragraphs 1 and 2 in the prescribed format to the FSC on the Internet information system for record. The Company shall enter into an agreement with them and shall comply with the provisions of the preceding two paragraphs.

第二十三條：所有參與或知悉本公司合併、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。

Article 23: Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

第二十四條：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。
(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。

Article 24: The Companies participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

(I) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.

(II) The action of disposal of major assets that affects a company's financial operations.

(III) The occurrence of major disasters and changes in technology that affects a company's shareholders' equity or securities price.

(IV) The adjustment of treasury stock repurchased lawfully by any company participating in the merger, demerger, acquisition, or transfer of shares.

(V) Changes in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.

(VI) Other terms or conditions that the contract stipulates may be altered and that have been publicly disclosed.

第二十五條：參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，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。

Article 25: The contract for participation by the Company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

(I) Handling of breach of contract.

(II) The principles for the handling of equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.

(III) The principles for the handing of the amount treasury stock that the participating is permitted to buy back lawfully after the base date for the calculation of stock swap.

- (IV) The handling of the occurrence of changes in the number of participating entities or companies.
- (V) Preliminary progress schedule for plan execution, and anticipated completion date.
- (VI) The handling of matters regarding the scheduled date for convening the legally mandated shareholders' meeting if the plan exceeds the deadline without completion.

第二十六條：本公司參與合併、分割、收購或股份受讓且資訊對外公開後，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，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，應重行為之。

Article 26: After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

第二十七條：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，本公司應與其簽訂協議，並依第二十二條、第二十三條及前條規定辦理。

Article 27: The Company shall enter into an agreement with any company involved in a merger, demerger, acquisition or transfer of shares that is not a public company, and shall comply with the provisions of Article 22, Article 23 and the preceding Article.

第二十八條：資訊公開揭露程序

- 一、取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之日起算二日內將相關資訊於金管會指定之資訊申報網站辦理公告申報：
 - (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、總資產百分之十或新臺幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。
 - (二) 進行合併、分割、收購或股份受讓。
 - (三) 從事衍生性商品交易損失達所定處理程序規定之全部或個別契約損失上限金額。
 - (四) 取得或處分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. 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。
 2. 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。
- (五) 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臺幣五億元以上。
- (六) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：
1. 買賣國內公債或信用評等不低於我國主權評等等級之外國公債。
 2. 以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或於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)，或申購或買回證券投資信託基金或期貨基金，或申購或賣回指數投資證券，或證券商因承銷業務需要，擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。
 3. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。
- 二、前項交易金額依下列方式計算之：
- (一) 每筆交易金額。
 - (二) 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。
 - (三) 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。
 - (四) 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。

前項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。

應按月將本公司及本公司非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金管會指定之資訊申報網站。

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。

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本公司，除其他法律另有規定者外，至少保存五年。

Article 28: Information Disclosure Procedures

- I. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:

- (I) Acquisition or disposal of properties or the right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than properties or the right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the total assets, or NT\$300,000,000 or more, but not subject to the trading of domestic government bonds or RP/RS bonds, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (II) Merger, demerger, acquisition, or transfer of shares.
- (III) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.
- (IV) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:
 - 1. For the Company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.
 - 2. For the Company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.
- (V) When properties is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction counterparts are not related parties, and the proposed amount of the Company's investment exceeds NT\$500 million.
- (VI) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million. However, the following circumstances are not subject to the restrictions:
 - 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan.
 - 2. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or resale of index investment securities, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending

securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.

3. Trading of RP/RS bonds or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

II. The amount of transactions above shall be calculated as follows:

- (I) Amount of each transaction.
- (II) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterpart within a year.
- (III) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
- (IV) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and the Company's subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company, where they shall be retained for 5 years except where another act provides otherwise.

第二十九條：本公司依本條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內將相關資訊於金管會指定網站辦理公告申報：

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

Article 29: Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:

- (I) The originally signed trade contract is modified, terminated, or revoked.
- (II) Merger, demerger, acquisition, or transfer of shares is not completed by the deadline set forth in the contract.
- (III) Changes are made to the content of the original public announcement and regulatory filing.

第三十條：子公司管理

- 一、本公司子公司應依規定訂定「取得或處分資產處理程序」，經子公司董事會通過後實施，修正時亦同。
- 二、本公司轉投資之子公司非屬公開發行公司，如其取得或處分資產有第二十八條規定應公告申報情事者，由本公司為之。子公司之應公告申報標準中有關實收資本額或總資產規定，以本公司之實收資本額或總資產為準。
- 三、本程序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。公司股票無面額或每股面額非屬新臺幣十元者，本程序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；本程序有關實收資本額達新臺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臺幣二百億元計算之。

Article 30: Management of Subsidiaries

- I. The Procedures for Subsidiaries' acquisition and disposal of assets shall be approved by the Board of Directors from subsidiaries. Any amendment is subject to the same procedures.
- II. Information required to be publicly announced and reported in accordance with the provisions of Article 28 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company. The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to paid-in capital or total assets, it reaches 20% or more of paid-in capital, 10% or more of the Company's total assets.
- III. For the calculation of 10% of total assets under the Procedures, the total assets stated in the Company's 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% of paid-in capital under these Regulations, 10% 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.

第三十一條：相關人員違反本處理程序及其相關法令規定者，公司得依情節輕重為警告、記過、降職、停職、減薪或其他處分，並作為內部檢討事項。

Article 31: For personnel violating these Regulations or the procedures for the acquisition or disposal of assets, penalties will be imposed, depending on the severity of the offense, including a warning, demerits, demotion, pay cuts, suspension of duty and other penalties. Such violations will be reviewed in the internal control system.

第三十二條：本程序未盡事宜部份，依有關法令及本公司相關規章辦理。若主管機關對取得或處分資產處理程序有所修正原發佈函令時，本公司應從其新函令之規定。

Article 32: Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws and regulations and the relevant rules and regulations of the Company. If the competent authorities revise the procedures for the acquisition or disposal of assets, the Company shall comply with the provisions of the new letter and order.

第三十三條：本程序經董事會通過後實施，並送審計委員會後提報股東會同意，修正時亦同。

本處理程序訂定於中華民國八十八年六月二十四日。

第一次修訂於中華民國八十九年六月三日。

第二次修訂於中華民國九十二年六月二十日。

第三次修訂於中華民國九十五年十二月二十一日。

第四次修訂於中華民國九十六年五月十五日。

第五次修訂於中華民國一〇一年六月十九日。

第六次修訂於中華民國一〇三年六月十九日。

第七次修訂於中華民國一〇六年六月十九日。

第八次修訂於中華民國一〇八年六月二十一日。

第九次修訂於中華民國一〇九年二月十四日。

第十次修訂於中華民國一一〇年七月七日。

第十一次修訂於中華民國一一一年六月八日。

Article 33: The Procedures have been approved by the Board of Directors, and submitted to each supervisor, and approved at a shareholders meeting.

The Procedures were established on June 24, 1999.

The first amendment was made on June 3, 2000.

The second amendment was made on June 20, 2003.

The third amendment was made on December 21, 2006.

The fourth amendment was made on May 15, 2007.

The fifth amendment was made on June 19, 2012.

The sixth amendment was made on June 19, 2014.

The seventh amendment was made on June 19, 2017.

The eighth amendment was made on June 21, 2019.

The ninth amendment was made on February 14, 2020.

The tenth amendment was made on July 7, 2021.

The eleventh amendment was made on June 8, 2022.