

TaiGen Biopharmaceuticals Holdings Limited
太景醫藥研發控股股份有限公司
Procedures for Acquisition or Disposal of Assets
取得或處分資產處理程序

Article 1

The Company and its Subsidiaries' acquisition or disposal of assets should be made in accordance with the following Procedures. Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws, rules, and regulations.

第一條

凡本公司及子公司取得或處分資產，均應依本程序之規定辦理。本程序如有未盡事宜，悉依相關法令辦理之。

Article 2

1. "The applicable laws, rules, and regulations" used herein should mean: the relevant laws, regulations, rules and code as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of Securities and Exchange Act, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the Taipei Exchange or the Taiwan Stock Exchange.
2. "Assets" used herein should mean:
 - (1) 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.
 - (2) Real estate (including land, house and building, real estate for investment purpose, right to use land and inventories of construction enterprises) and equipment.
 - (3) Memberships.
 - (4) Patents, copyrights, trademarks, franchise rights, and other intangible assets.
 - (5) Right-of-use assets.
 - (6) Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
 - (7) Derivatives.
 - (8) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law.
 - (9) Other major assets.
3. "Date of the Event" used herein should mean, in principle, the contracting day, the payment day, the transaction day, the title transferring day, the day of board resolution or other date when the transaction party and the transaction amount can be ascertained (whichever is earlier); for investments required to be approved by government authority, the Date of the Event will be any of the above-mentioned dates or the date on which the approval letter of government authority is received, whichever is earlier.
4. "Professional Appraiser" used herein should mean any appraisers/appraisal institutions specialized in real estate or other lawful appraisers/appraisal institutions of real estate and equipment.
5. "Subsidiaries" used herein should mean the subsidiaries as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

6. "Related Party" used herein should mean the Related Party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
7. "Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law" used herein 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 therefor ("transfer of shares") under Article 156-3 the Company Act.
8. "Mainland China area investment" used herein 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.
9. Any unspecified terms in the Procedures shall be subject to the "Guidelines for Handling Acquisition or Disposal of Assets by Public Companies" announced by the ROC securities regulatory authority.

第二條

- 一、本程序所稱之「相關法令」，係指：因在臺灣之證券交易所或證券市場初次或持續之交易或掛牌，而適用不定期修訂之法律、規則、規定及法規，包括但不限於證券交易法，台灣主管機關發佈之規則或規定，以及由台灣金融監督管理委員會、證券櫃檯買賣中心及台灣證券交易所發佈之規則或規定。
- 二、本程序所稱之「資產」，係指：
 - (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、土地使用權、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。
- 三、本程序所稱「事實發生日」，原則上以交易簽約日、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為準（以孰前者為準）。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。
- 四、本程序所稱「專業估價者」，係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、本程序所稱之「子公司」，係指依證券發行人財務報告編製準則規定認定之子公司。
- 六、本程序所稱「關係人」，係指依證券發行人財務報告編製準則規定認定之關係人。
- 七、本程序所稱之「依法律合併、分割、收購或股份受讓而取得或處分之資產」，係指依企業併購法、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（以下稱「股份受讓」）

者。

- 八、本程序所稱之「大陸地區投資」，係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。
- 九、本程序中未定義之用詞，悉依中華民國證券主管機關所訂「公開發行公司取得或處分資產處理準則」之規定。

Article 3

The procedures for acquisition or disposal of assets by the Company and its Subsidiaries and the limitation of amounts thereof should be as follows:

1. The acquisition or disposal of security investment should be reviewed and appraised by the department responsible therefor and implemented within the limits of amount set forth in Sub-paragraph 8, or after approval by the Board of Directors (the "Board") while the investment exceed the limits. Nevertheless, the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.
2. The acquisition or disposal of real estate should be reviewed and appraised by the department responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.
3. The acquisition of other fixed assets should be handled by the department responsible therefor in accordance with relevant internal rules of the Company. Prior Board approval is required for acquisition amount exceeding US\$1 million. Nevertheless, the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis. The disposal of other fixed assets should be directly handled by the department responsible therefor in accordance with relevant internal rules of the Company.
4. The acquisition or disposal of membership, patent, copyright, trademark, charter right, any intangible assets or intangible assets should be reviewed and appraised by the department responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairman to handle the matter and report to the Board for recognition on an after-the-event basis.
5. The acquisition or disposal of derivatives products shall be in compliance with the Company's "Procedures for Financial Derivatives Transactions".
6. Based on Company's Articles of Incorporation or the applicable laws, rules, and regulations, assets acquired or disposed through merger, demerger, acquisitions, or transfer of shares should follow the procedures of Article 9 hereof.
7. Responsible Departments

For acquisition or disposal of security investment and derivatives products, the departments responsible therefor should be Finance Division or other related department.

For acquisition or disposal of real estate, other fixed assets, membership, intangible assets, assets acquired or disposed through merger, demerger, acquisitions or transfer of shares, and other major assets, the departments responsible therefor should be General Administration Division, Accounting Division or other related department.

8. Limits of Amounts

The acquisition of real estate and right-of-use assets thereof by the Company and its Subsidiary for non-operating purpose should be reviewed and implemented after approval by the Board. The total amount of acquisition of all real estate by the Company and its Subsidiary should not exceed 40% of the Company's shareholders' equity.

The total amount of all security investments by the Company should not exceed 50% of the Company's shareholders' equity. The total amount of all security investments by each Subsidiary of the Company should not exceed 20% of the Company's shareholders' equity, except to the subsidiaries.

The amount of investment by the Company in each respective security should not exceed 10% of the Company's shareholders' equity. The amount of investment by each Subsidiary of the Company in each respective security should not exceed 5% of the Company's shareholders' equity, except to the subsidiaries.

The Company's the acquisition or disposal of the beneficiary certificates of money market funds is not subject to the limit set forth in Paragraph 8 of this Article and may be executed after the approval by President and reported to the Board of Directors after the execution.

9. Material asset transactions shall be approved by the Board.
10. Where the Company's acquisition or disposal of assets requires the approval of the Board pursuant to the Procedures or the applicable laws, rules, and regulations, if a Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the Director's dissenting opinion to the Audit Committee. When a transaction involving the acquisition or disposal of assets is submitted for discussion by the Board, the Board 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 meeting.
11. Material asset or derivatives transactions shall be subject to the approval of the majority of the members of the Audit Committee and shall be submitted to the board of directors for a resolution. If the majority of the members of the Audit Committee do not approve any said transaction, it may be approved by two thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee.
12. The Company shall not waive its subscription right in the rights issue of TaiGen Biotechnology Co., Ltd. and procure that TaiGen Biotechnology Co., Ltd. shall not waive its subscription right in the rights issue of TaiGen Biotechnology Holdings Limited, and TaiGen Biotechnology Holdings Limited shall not waive its subscription right in the rights issue of TaiGen Biopharmaceuticals Co. (Beijing), Ltd. in the fiscal years going forward. Provided that any of the above-mentioned subscription rights is waived or the disposal of the shares of the above-mentioned companies is made by one of such companies in the future for the purpose of strategic alliance or other circumstances approved by the Taipei Exchange, such waiver or disposal shall be approved by a majority vote cast at a meeting of its board with two-thirds (2/3) or more of the total number of Directors present. Any amendment to the this Article shall be posted as material information on the Market Observation Post System and reported to the Taipei Exchange for its reference.
13. The procedures shall be based on the Company's Delegation of Authorization.

第三條

本公司及子公司取得或處分資產之作業程序及額度如下：

- 一、 有價證券之取得或處分，由執行單位評估後，於本條第八項所定之額度內進行交易，超過額度之交易應提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。

- 二、 不動產之取得或處分，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。
- 三、 其他固定資產之取得，由執行單位依本公司內部相關規定辦理，當單一案件超過美金一百萬元，應提報董事會核准後辦理。惟董事會得授權董事長處理，事後再提報董事會追認。其他固定資產之處分，由執行單位逕依本公司內部相關規定辦理。
- 四、 會員證、專利權、著作權、商標權、特許權等無形資產之取得或處分，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。
- 五、 衍生性商品之取得或與處分，依本公司「從事衍生性商品交易處理程序」之規定辦理。
- 六、 依本公司章程或相關法令合併、分割、收購或股份受讓而取得或處分之資產，依本程序第九條之規定辦理。
- 七、 執行單位：

有價證券及衍生性商品之取得或處分：財務處或其他相關單位。

不動產、其他固定資產、會員證、無形資產、依法律合併、分割、收購或股份受讓之資及其他重要資產之取得或處分：管理部、會計處或其他相關單位。

八、 額度

本公司及子公司購買非供營業使用之不動產及其使用權資產，應提報董事會核准後辦理，其總額不得高於本公司股東權益之百分之四十。

本公司有價證券投資總額不得高於股東權益之百分之五十；本公司之子公司其有價證券投資總額不得高於本公司股東權益之百分之二十。惟該被投資公司為投資公司之子公司則不在此限。

本公司投資個別有價證券之金額不得高於股東權益之百分之十；本公司之各子公司其投資個別有價證券之金額不得高於本公司股東權益之百分之五。惟該被投資公司為投資公司之子公司則不在此限。

本公司及子公司取得或處分貨幣型基金不受本條第八項所定之額度限制，得由總經理核決後執行，事後再提報董事會報告。

九、 重大之取得或處分資產交易，應提董事會決議。

- 十、 本公司取得或處分資產依本程序或相關法令應經董事會通過者，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審計委員會。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。

- 十一、 重大資產或衍生性商品交易，應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。若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。

- 十二、 本公司不得放棄對太景生物科技股份有限公司未來各年度之增資，且應確保太景生物科技股份有限公司不得放棄對TaiGen Biotechnology Holdings Limited未來各年度之增資，以及TaiGen Biotechnology Holdings Limited不得放棄對太景醫藥研發(北京)有限公司未來各年度之增資，未來若各該公司因策略聯盟考量或其他經證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司股權，須經公司全體董事三分之二以上人數出席，出席董事過半數表決同意之董事會決議通過。本項爾後如有修訂，應輸入公開資訊觀測站重大訊息揭露，並函報證券櫃檯買賣中

心備查。

十三、依本公司核決權限辦理。

Article 4

Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the applicable laws, rules, and regulations within two days commencing immediately from the Date of occurrence of the Event:

1. acquisition of real estate or right-of-use assets thereof from or to a Related Party, or acquisition or disposal of assets or right-of-use assets thereof other than real estate from or to a Related Party where the transaction amount reaches 10% or more of shareholders' equity, 10% or more of the company's total assets, or NT\$300 million or more; provided, however, that this shall not apply to the trading of government bonds or bonds under repurchase and resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan;
2. merger, demerger, acquisitions or transfer of shares;
3. the loss of trading derivatives reaches the limit for all or individual contract set forth in the Procedures for Financial Derivatives Transactions;
4. Where the acquired or disposed of assets or right-of-use assets thereof used for the business use, the trading counterparty is not a Related Party, the amount of transactions shall be reached as follows :
 - (1) A public company which the paid-in capital is less than NT\$ 10 billion, the transaction amount reaches NT\$500 million.
 - (2) A public company which the paid-in capital reaches NT\$ 10 billion, the transaction amount reaches NT\$1 billion.
5. Where land 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 amount the Company expects to invest in the transaction reaches NT\$500 million.
6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 10% or more of shareholders' equity or NT\$300 million; provided, this shall not apply to the following circumstances:
 - (1) Trading of government bonds.
 - (2) Trading of bonds under repurchase/resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan.
7. The amount of transactions above shall be calculated as follows:
 - (1) The amount of any individual transaction.
 - (2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
 - (3) The cumulative transaction amount of real estate or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
 - (4) 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 the Procedures need not be counted toward the transaction amount.

第四條

本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之即日起算二日內依相關規定辦理公告申報：

- 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本公司股東權益百分之十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回台灣境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訂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：
 - (一) 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。
 - (二) 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，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，其交易金額達本公司股東權益百分之十或新台幣三億元以上。但以下情形不在此限：
 - (1) 買賣公債。
 - (2) 買賣附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金。
 - 七、 前項交易金額依下列方式計算之：
 - (1) 每筆交易金額。
 - (2) 一年內累積與同一相對人取或處分同一性質標的交易之金額。
 - (3) 一年內累積取或處分(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，已依本準則規定公告部分免再計入。

Article 5

The contents of filing and public announcement of asset acquisition or disposal as required in Article 4 shall be in compliance with the applicable laws, rules, and regulations.

第五條

本公司及子公司取得或處分資產，依本程序第四條規定應公告時，公告內容悉依相關法令之規定辦理。

Article 6

The evaluation procedures of the Company and its Subsidiaries' asset acquisition or disposal are as follows:

1. Except transactions with domestic government agency in Taiwan, contracting third parties to construct on land owned or rented by the Company, or acquisition of equipment or right-of-use assets thereof for operation purpose, for acquisition or disposal of real estate ,equipment or right-of-use assets thereof by the Company and its Subsidiaries whose amount reaches 10% of the Company's shareholders' equity or NT\$300 million, an appraisal report issued by Professional Appraiser shall be obtained prior to the Date of the Event and the following provisions should be complied with:
 - (1) If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board in advance. The above procedures should also be followed in case the transaction terms are changed subsequently.
 - (2) If the transaction price is over NT\$1 billion, the Company should retain at least two Professional Appraisers to perform the appraisal.
 - (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired

are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation ("ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

- (i) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.
 - (ii) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.
- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
2. The Company and its Subsidiaries acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price have to be sought from certified public accountant prior to the Date of the Event. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Financial Supervisory Commission.
3. Except for transactions with domestic government agency in Taiwan, if the Company and its Subsidiaries' acquisition or disposal of membership or intangible assets right-of-use assets thereof reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price shall be sought from certified public accountant prior to the Date of the Event. Certified public accountant shall handle the matter in accordance with the provision of Auditing Standard No. 20 published by the ARDF.
4. The calculation of the transaction amounts referred to in the preceding three sub-paragraphs shall be done in accordance with Sub-paragraph 4, Paragraph 1, Article 4, 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.
5. The Company or its Subsidiaries for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.
6. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom the Company or its Subsidiaries has acquired appraisal reports and opinions from, shall meet the following requirements:
- (1) 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.
 - (2) May not be a related party or de facto related party of any party to the transaction.
 - (3) 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 referred to in the preceding paragraph shall comply with the following:

- (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
- (2) 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.

- (3) They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, 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.
- (4) 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 reasonable and accurate, and that they have complied with applicable laws and regulations.

第六條

本公司及子公司取得或處分資產之評估程序如下：

- 一、本公司及子公司取得或處分不動產、設備或其使用權資產，除與中華民國國內政府機關交易、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，交易金額達本公司股東權益百分之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，並應符合下列規定：
 - (1) 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，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
 - (2) 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。
 - (3) 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，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱「會計研究發展基金會」）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：
 - (i) 估價結果與交易金額差距達交易金額之百分之二十以上。
 - (ii) 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。
 - (4) 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。
 - 二、本公司及子公司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，另交易金額達本公司股東權益百分之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，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或中華民國金融監督管理委員會另有規定者不在此限。
 - 三、本公司及子公司取得或處分會員證或無形資產或其使用權資產，交易金額達本公司股東權益百分之十或新台幣三億元以上者，除與中華民國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，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。
 - 四、前三款交易金額之計算，應依第四條第一項第四款規定辦理，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。
 - 五、本公司及子公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。
 - 六、本公司及子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、律師或證券承銷商與本公司或交易他方當事人應符合下列規定：
 - (1) 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。
 - (2) 與交易當事人不得為關係人或實質關係人之情形。
 - (3) 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，應依下列事項辦理：
- (1) 承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。

- (2) 查核案件時，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。
- (3) 對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。
- (4) 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合理與正確及遵循相關法令等事項。

Article 7

1. If the acquisition or disposal of assets by the Company's Subsidiary reaches the reporting standard specified in Article 4 hereof and such Subsidiary is not a domestic public company in Taiwan, the Company should publish and report for such Subsidiary. The shareholders' equity of the Company shall be the standard for determining whether or not a Subsidiary is required to make a public announcement and filing with the authority regarding shareholders' equity. The total assets shall be calculated by referring to the total assets of the stand-alone or individual financial statements for the most recent term prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. 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.
2. Information relating to any acquisition or disposal of assets by the Subsidiaries shall be provided regularly to the Company for inspection.
3. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.

第七條

- 一、本公司之子公司如非屬中華民國國內公開發行公司，其取得或處分資產達本程序第四條所訂應公告申報標準者，本公司亦應為其公告申報。其應公告申報標準有關達股東權益百分之十之規定，以歸屬於本公司業主之權益為準。有關達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；本準則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。
- 二、本公司之子公司取得或處分資產，應定期提供相關資料與本公司查核。
- 三、本公司應督促子公司依本程序訂定並執行取得或處分資產處理程序。

Article 8

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 in accordance with Article 6 and Articles 8 to 8-3, 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 Article 6. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 6 herein. When judging whether a trading counterparty is a Related Party, in addition to legal formalities, the substance of the relationship shall also be considered.

When the Company acquires or disposes of real estate or right-of-use assets thereof from a Related Party or when it intends to acquire or dispose of assets other than real estate or right-of-use assets thereof from or to a Related Party and the transaction amount reaches 10% or more of the Company's shareholders' equity, 10% or more of the Company's total assets, or NT\$300 million or more, except for trading government bonds or bonds under repurchase/resale agreements and purchasing or buying back domestic money market funds issued by Securities Investment Trust in Taiwan, 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 and recognized by the Audit Committee:

1. The purpose, necessity and anticipated benefit of the property acquisition or disposal.

2. The reason for choosing the Related Party as a trading counterparty.
3. With respect to the acquisition of real estate or right-of-use assets thereof from a Related Party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Articles 8-1 and 8-2.
4. The date and price at which the Related Party originally acquired the real estate, the original trading counterparty, and that trading counterparty's relationship to the Company and the Related Party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding paragraph.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 4 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 approved by the Board and recognized by the Audit Committee need not be counted toward the transaction amount.

With respect to the acquisition or disposal of business-use machinery and equipment or right-of-use assets thereof between a public company and its parent or subsidiaries or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's Board may pursuant to Article 3 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 meeting.

Where the position of Independent Director has been established, when an acquisition of real estate from a Related Party is submitted for discussion by the Board pursuant to the first paragraph, the Board 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 meeting.

第八條

本公司與關係人取得或處分資產，除應依第六條及第八條至第八條之三規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達本公司總資產百分之十以上者，亦應依第六條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算，應依第六條第一項第四款規定辦理。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。

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或其使用權資產以外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回台灣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，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，依第八條之一及第八條之二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、依第一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。

前項交易金額之計算，應依第四條第一項第四款規定辦理，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董事會通過及審計委員會承認部分免再計入。

本公司與其母公司、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從事下

列交易，取得或處分供營業使用之機器設備或其使用權資產，董事會得依第三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。

本公司如已設置獨立董事者，依第二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。

Article 8-1

The Company acquires real estate or right-of-use assets thereof from a Related Party shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the Related Party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "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.
2. 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 been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a Related Party of one of the trading counterparties.
3. 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.
4. The Company that acquires real estate or right-of-use assets thereof from a Related Party and appraises the cost of the real estate or right-of-use assets thereof in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.
5. Where the Company acquires real estate 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 provisions of Article 8 and the provisions of the preceding three paragraphs do not apply:
 - (1) The Related Party acquired the real estate or right-of-use assets thereof through inheritance or as a gift.
 - (2) More than five years will have elapsed from the time the Related Party signed the contract to obtain the real estate or right-of-use assets thereof to the signing date for the current transaction.
 - (3) The real estate is acquired through signing of a joint development contract with the Related Party or through contract development, where the Related Party as the developer, on the land of the Company or a third-party landowner.
 - (4) The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

第八條之一

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：

- 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，惟其不得高於相關主管機關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。
- 三、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二款所列任一方法評估交易成本。
- 四、本公司向關係人取得不動產或其使用權資產，除依前三款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。

- 五、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，應依前條規定辦理，不適用前四款之規定：
- (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 8-2

When the results of Company's appraisal conducted in accordance with the provisions of paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with the provisions of Article 8-3. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real estate appraiser and a CPA has been obtained, this restriction shall not apply:

1. Where the Related Party acquired undeveloped land or leased land for development, it may submit proof of compliance with 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 three 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) 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.
2. Where the Company acquiring real estate 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 transactions for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real estate or the right-of-use assets thereof.

第八條之二

本公司依前條第一款至第三款規定評估結果均較交易價格為低時，應依第八條之三之規定辦理。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樓層或地區價差評估後條件相當者。
 - 二、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，則以其他非關係人成交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 8-3

Where the Company acquires real estate or right-of-use assets from a Related Party and the results of appraisals conducted in accordance with the provisions of Article 8-1 and Article 8-2 are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with the applicable laws, rules, and regulations against the difference between the real estate or right-of-use assets transaction price and the appraised cost, and 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 shall be set aside pro rata in a proportion in accordance with the applicable laws, rules, and regulations.
2. The Audit Committee shall comply with the provisions of Article 218 of the Company Act of Taiwan.
3. 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 got the authority's consent.

When the Company obtains real estate or right-of-use assets from a Related Party, it shall also comply with the provisions of the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.

第八條之三

本公司向關係人取得不動產或其使用權資產，如經按第八條之一與之二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，依相關法令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本公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。
- 二、審計委員會應依台灣公司法第218條規定辦理。
- 三、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。

本公司經依前項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，並經相關主管機關同意後，始得動用該特別盈餘公積。

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，亦應依前二項規定辦理。

Article 9

The Company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Board to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board for deliberation and adoption, however, a merger between the subsidiaries in which the company holds, directly or indirectly, 100% of the voting shares, or a merger between the subsidiaries shall not need to be given an opinion on the fairness

第九條

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，或本公司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 9-1

The Company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content 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 of the preceding Article when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of this Companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

第九條之一

參與合併、分割或收購之本公司應將合併、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。

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，參與合併、分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。

Article 9-2

The Company participating in a merger, demerger, or acquisition shall convene a Board 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 authority is notified in advance of extraordinary circumstances and grants consent. The Company participating in a transfer of shares shall call a Board meeting on the day of the transaction, unless another act provides otherwise or the authority 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 five years for reference:

1. Basic identification data for 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 any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the

convening of a Board meeting.

3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board meetings.

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, within two days commencing immediately from the date of passage of a resolution by the Board, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the authority for recordation.

Where the Company participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of paragraphs 3 and 4.

第九條之二

參與合併、分割或收購之公司除其他法律另有規定或有特殊因素事先報經主管機關同意者外，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主管機關同意者外，應於同一天召開董事會。

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

- 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。

參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，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主管機關備查。

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，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，並依第三項及第四項規定辦理。

Article 9-3

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.

第九條之三

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。

Article 9-4

The Company 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:

1. 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.
2. An action, such as a disposal of major assets that affects the Company's financial operations.
3. An event, such as a major disaster or major change in technology that affects shareholder equity or share price.
4. An adjustment where the Company participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or the Company participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

第九條之四

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。
- 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 9-5

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

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

第九條之五

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。

Article 9-6

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 a new 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 to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

第九條之六

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。

Article 9-7

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 9-2, Article 9-3 and Article 9-6.

第九條之七

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，並依第九條之二、之三及之六條規定辦理。

Article 10

The Company's financial derivatives transactions shall be in compliance with the Company's "Procedures for Financial Derivatives Transactions".

第十條

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。

Article 11

All items should be published again within two days from the Date of notice of the Event if any item required to be disclosed is missing during the original publication. Should any of the following conditions occur after the filing and public announcement of transactions, the Company needs to file and make public announcement accordingly within two days commencing immediately from the Date of occurrence of the Event.

1. amendment, termination or cancellation of the original agreement;
2. merger, spin-off, acquisition or share transfer not completed as scheduled in the agreement.
3. Change to the originally publicly announced and reported information.

第十一條

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

本公司依規定公告申報交易之後，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依相關規定辦理公告申報：

- 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 12

The contracts, meeting minutes, log books, appraisal reports, and opinions of certified public accounts, lawyers or securities underwriters in connection with the Company's acquisition or disposal of assets shall, except as otherwise specified by relevant laws, be kept in the Company for at least five years.

第十二條

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本公司，除其他法律另有規定者外，至少保存五年。

Article 13

The Company's managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of the applicable laws, rules, and regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company.

第十三條

本公司相關人員於辦理取得或處分資產相關事宜時，應遵循本程序之規定，使公司免於遭受作業不當之損失。如有違反相關法令或本程序之情事，其懲戒悉依本公司相關人事規章之規定辦理。

Article 14

Any amendment shall be subject to the approval of the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and be submitted to the 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.

If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee.

That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.

Where the office of Independent Director has been established, when the Procedures are submitted for discussion by the Board pursuant to the preceding paragraph, the Board 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 meeting.

第十四條

本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會同意；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審計委員會。

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。

本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。

本公司如已設置獨立董事，依前項規定將本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。