

<p style="text-align: center;">取得或處分資產處理程序 Acquisition or Disposition of Assets Processing Procedure</p>	<p style="text-align: center;">版次 Version</p>	<p style="text-align: center;">v 1.0</p>
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In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language version shall prevail.

#### 第一條：目的

為保障資產，落實資訊公開，特訂本處理程序。

#### Article 1: Purpose

To safeguard assets and ensure information transparency, a processing procedure has been established.

#### 第二條：法令依據

本處理程序係依證券交易法（以下簡稱本法）第三十六條之一及行政院金融監督管理委員會「公開發行公司取得或處分資產處理準則」有關規定訂定。

#### Article 2: Legal Basis

This processing procedure is established in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter referred to as "this Act") and the "Guidelines for Handling the Acquisition or Disposal of Assets by Publicly Issued Companies" established by the Financial Supervisory Commission of the Executive Yuan.

#### 第三條：資產範圍

- 一、有價證券：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投資。
- 二、不動產、廠房及設備。
- 三、會員證。
- 四、無形資產：包括專利權、著作權、商標權、特許權及其他無實體財產權等無形資產。
- 五、使用權資產。
- 六、衍生性商品。
- 七、依法律合併、分割、收購或股份受讓而取得或處分之資產。
- 八、其他重要資產。

#### Article 3: Scope of Assets

1. Securities: including stocks, government bonds, corporate bonds, financial bonds, securities of beneficiary funds, depositary receipts, subscription (put) warrants, beneficial securities, and asset-backed securities.
2. Real estate, factories, and equipment.
3. Membership certificates.
4. Intangible assets: including patents, copyrights, trademarks, franchises, and other intangible assets without physical property rights.

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5. Right-to-use assets.
  6. Derivative products.
  7. Assets acquired or disposed of through legal mergers, divisions, acquisitions, or share transfers.
- Other significant 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、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條之三規定發行新股受讓他公司股份（以下簡稱股份受讓）者。
- 三、關係人：應依證券發行人財務報告編製準則規定認定之。
- 四、子公司應依證券發行人財務報告編製準則規定認定之。
- 五、專業估價者：指不動產估價師、無形資產鑑價人員或其他依法律得從事不動產、設備或無形資產估價業務者。
- 六、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。
- 七、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。

#### Article 4: Definitions

1. Derivative products: refers to forward contracts, option contracts, futures contracts, margin contracts, swap contracts, combinations of the aforementioned contracts, or structured products embedded with derivative products, whose values are derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. Forward contracts referred to herein do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase and sale contracts.
2. Assets acquired or disposed of through legal mergers, divisions, acquisitions, or share transfers: refers to assets acquired or disposed of through mergers, divisions, or acquisitions conducted in accordance with the Company Merger and Acquisition Act, Financial Holding Company Act, Financial Institutions Merger Act, or other laws, or to the issuance of new shares to acquire the shares of another company under the provisions of Article 156-3 of the Company Act (hereinafter referred to as "share transfers").
3. Related parties: as determined in accordance with the Financial Reporting Standards for Issuers of Securities.

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4. Subsidiaries: as determined in accordance with the Financial Reporting Standards for Issuers of Securities.
5. Professional appraisers: refers to real estate appraisers, intangible asset appraisers, or others engaged in the business of real estate, equipment, or intangible asset appraisal in accordance with applicable laws.
6. Date of occurrence refers to the earlier of the transaction signing date, payment date, commission execution date, transfer date, board resolution date, or other date that sufficiently determines the transaction object and transaction amount. However, for investors who require approval from the competent authority, the earlier of the aforementioned dates or the date on which approval is received from the competent authority shall apply.
7. Investment in mainland China: refers to investments or technical cooperation activities in mainland China conducted in accordance with the Regulations Governing Investment Permits or Technical Cooperation Permits in Mainland China by the Investment Commission of the Ministry of Economic Affairs.

#### 第 五 條：投資非供營業用不動產與有價證券額度

本公司及各子公司個別取得上述資產之額度訂定如下：

- 一、非供營業使用之不動產，其總額不得高於淨值的百分之百。
- 二、投資有價證券之總額不得高於公司普通股加特別股金額(含現金溢價)總和的百分之四十。
- 三、投資個別有價證券之金額不得高於公司普通股加特別股金額(含現金溢價)總和的百分之二十。

#### Article 5: Quota for Investing in Non-Operating Real Estate and Securities

The quotas for the company and its subsidiaries to individually acquire the above-mentioned assets are as follows:

1. The total amount of non-operating real estate shall not exceed 100% of its net value.
2. The total amount of investment in securities shall not exceed 40% of the total amount of common shares and preferred shares (including cash premium).
3. The amount of investment in individual securities shall not exceed 20% of the total amount of common shares and preferred shares (including cash premium).

#### 第 六 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、律師或證券承銷商與交易當事人不得為關係人。

#### Article 6:

The appraiser or the opinions provided by the accountant, lawyer, or underwriter that are obtained by the Company shall not involve any related parties between the professional appraiser and its appraisers, accountants, lawyers, or underwriters, and the parties to the transaction.

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第七條：取得或處分不動產、廠房及其他設備之處理程序

一、本公司取得或處分資產之評估程序如下：

- (一) 本公司取得或處分不動產設備或其使用權資產，除與國內政府機構交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：
  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，該項交易應先提經董事會決議通過，其嗣後有交易條件變更時，亦同。
  2. 如專業估價者之估價結果與交易金額差距達交易金額百分之二十以上者，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，應請會計師對差異原因及交易價格之允當性表示具體意見。
  3. 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；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，如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，應請會計師對差異原因及交易價格之允當性表示具體意見。
  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。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做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台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或主管機關另有規定者，不在此限。
- (三) 本公司取得或處分會員證、無形資產或其使用權資產交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，除與國內政府機構交易外，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。
- (四) 本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
- (五) 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相關法令規定。

二、本公司或其非屬國內公開發行公司之子公司有第一款第二目交易，交易金額達本公司總資產百分之十以上者，本公司應將第一項第二款所列資料提交股東會同意後，始得簽訂交易契約及支付款項。但本公司與子公司，或子公司彼此間交易，不在此限。

三、第一款第二目及前項交易金額之計算，應依本程序第十四條規定辦理，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，已依本程序規定提交股東會、董事會通過部分免再計入。

四、執行單位

- (一) 本公司取得或處分不動產或其他設備時，應依前項核決權限呈核決後，由使用部門及管理部負責執行。



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## (二) 不動產或其他固定資產估價報告

本公司取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，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，應先取得專業估價者出具之估價報告，並符合下列規定：

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，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
2. 交易金額達新臺幣十億元以上者，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者，應洽請會計師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，並對差異原因及交易價格之允當性表示具體意見：
  4. 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。
  5. 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。
6. 契約成立日前估價者，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 7: Procedures for Acquiring or Disposing of Real Estate, Plants, and Other Equipment

1. The evaluation procedures for acquiring or disposing of assets by the Company are as follows:
  - (1) When the Company acquires or disposes of real estate, equipment, or assets for their use, except for transactions with domestic government agencies, self-built or leased from the land committee, or assets for business use, if the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall obtain a professional appraisal report issued by a professional appraiser before the transaction date and shall comply with the following regulations:
    - i. When it is necessary to use a limited price, a specific price, or a special price as the reference basis for the transaction price due to special reasons, the transaction shall be approved by the Board of Directors first, and the same shall apply when there are subsequent changes to the transaction conditions.
    - ii. If the difference between the appraised value of the professional appraiser and the transaction amount reaches more than 20% of the transaction amount, except when the appraised value of the acquired assets is higher than the transaction amount, or the appraised value of the disposed assets is lower than the transaction amount, the Company shall request an accountant to provide specific opinions on the reasons for the difference and the reasonableness of the transaction price.
    - iii. When the transaction amount reaches NT\$1 billion or more, the Company shall request the appraisal from at least two professional appraisers. Except when the appraised value of the acquired assets is higher than the transaction amount or the appraised value of the disposed assets is lower than the transaction amount, if the difference between the appraised values of the two professional appraisers reaches more than 10% of the transaction amount, the Company shall request an accountant to provide specific opinions on the reasons for the difference and the reasonableness of the transaction price.

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- iv. The date of the professional appraisal report should not exceed three months from the date of the contract. However, if it applies to the same period of announced fair value and does not exceed six months, the original professional appraiser can issue an opinion letter.
- (2) When the company acquires or disposes of securities, the latest financial statements of the target company that have been audited and certified or reviewed by an accountant should be used as a reference for evaluating the transaction price before the occurrence of the transaction. If the transaction amount reaches 20% of the company's paid-in capital or exceeds NTD 300 million, the company should consult an accountant for an opinion on the reasonableness of the transaction price before the occurrence of the transaction. However, this requirement does not apply to securities that have an active market with publicly quoted prices or are subject to regulations by competent authorities.
- (3) When the company acquires or disposes of membership cards, intangible assets, or assets with usage rights, if the transaction amount reaches 20% of the company's paid-in capital or exceeds NTD 300 million, except for transactions with domestic government agencies, the company should consult an accountant for an opinion on the reasonableness of the transaction price before the occurrence of the transaction.
- (4) When the company acquires or disposes of assets through a court auction process, the certification document issued by the court can replace the valuation report or the accountant's opinion.
- (5) The professional valuer, accountant, lawyer, or securities underwriter who provides the company with valuation reports or opinions should comply with relevant laws and regulations.
2. If our company or its subsidiaries that are not domestically publicly traded companies engage in a transaction with a transaction amount exceeding 10% of the total assets of our company under the second item of the first paragraph, our company shall submit the information listed under the second item of the first paragraph to the shareholders' meeting for approval before signing the transaction contract and making payment. However, this restriction does not apply to transactions between our company and its subsidiaries, or between subsidiaries.
3. The calculation of the transaction amount under the second item of the first paragraph and the preceding paragraph shall be conducted in accordance with Article 14 of this procedure. The term "within one year" refers to the date on which the transaction actually occurred as the basis for retrospective calculation one year prior. Transactions that have already been approved by the shareholders' meeting and the board of directors in accordance with this procedure need not be included in the calculation.
4. Implementation Unit:
  - (1) When our company acquires or disposes of real estate or other equipment, the using department and the management department shall be responsible for implementation after obtaining approval from the decision-making authority in accordance with the preceding paragraph.
  - (2) Real Estate or other Fixed Asset Appraisal Report:

When our company acquires or disposes of real estate or other fixed assets, except for transactions with government agencies, self-developed or leased land development, or

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acquisition or disposal of machinery and equipment for business use, if the transaction amount reaches 20% of our company's paid-in capital or NT\$300 million or more, we shall first obtain a professional appraisal report (the items to be recorded in the appraisal report are detailed in Annex 1) and comply with the following provisions:

- I When a limited price, a specific price, or a special price is used as a reference for the transaction price due to special reasons, the transaction shall first be approved by the board of directors. If the transaction conditions change in the future, the above procedures shall also be followed.
- II If the transaction amount reaches NT\$1 billion or more, two or more professional appraisers should be consulted for the appraisal.
- III If the appraisal results of the professional appraiser meet one of the following situations, an accountant should be consulted to handle it in accordance with the auditing standards bulletin No. 20 issued by the Accounting Research and Development Foundation, and specific opinions should be given on the difference between the appraisal results and the transaction price and the reasonableness of the transaction price:
- IV If the difference between the appraisal results and the transaction amount exceeds 20% of the transaction amount.
- V If the difference between the appraisal results of two or more professional appraisers exceeds 10% of the transaction amount.
- VI If the appraisal is conducted before the contract is signed, the report issuance date and the contract signing date should not exceed three months. However, if the same period published value applies and has not exceeded six months, an opinion letter may be issued by the original professional appraiser.

## 第 八 條：取得或處分有價證券投資處理程序

### 一、評估及作業程序

本公司有價證券之購買與出售，悉依本公司投資管理辦法辦理。

### 二、交易條件及授權額度之決定程序

- (一) 於集中交易市場或證券商營業處所為之有價證券買賣，應由負責單位依市場行情及公司基本財務資料研判決定之，其金額在新台幣參仟萬元(US\$1,000,000)(含)以下者由董事長核可並於事後最近一次董事會中提會報備，同時提出長、短期有價證券未實現利益或損失分析報告；其金額超過新台幣參仟萬元(US\$1,000,000)者，另須提董事會通過後始得為之。
- (二) 非於集中交易市場或證券商營業處所為之有價證券買賣，應先取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，考量其每股淨值、獲利能力及未來發展潛力等，其金額在新台幣參仟萬元(US\$1,000,000)(含)以下者由董事長核可並於事後最近一次董事會中提會報備，同時提出長、短期有價證券未實現利益或損失分析報告；其金額超過新台幣參仟萬元(US\$1,000,000)者，另須提董事會通過後始得為之。
- (三) 本公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者，如有董

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事表示異議且有紀錄或書面聲明，公司並應將董事異議資料列入會議紀錄。另外本公司若已設置獨立董事者，依規定將取得或處分資產交易提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

### 三、執行單位

本公司有價證券投資時，應依前項核決權限呈核後，由財會單位負責執行。

### 四、取得專家意見

本公司取得或處分有價證券，應先取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，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行政院金融監督管理委員會（以下簡稱本會）另有規定者，不在此限。

## Article 8: Procedures for Acquiring or Disposing of Securities Investments

### 1. Evaluation and Operating Procedures

The purchase and sale of securities by the Company shall be handled in accordance with the Company's Investment Management Regulations.

### 2. Procedures for Determining Trading Conditions and Authorization Limits

- (1) For the purchase and sale of securities on centralized trading markets or at securities firm offices, the responsible unit shall make decisions based on market conditions and the Company's basic financial information. For transactions with amounts equal to or less than NT\$10 million (US\$1,000,000), the Chairman's approval is required, and a report should be submitted at the nearest Board meeting afterwards, along with a report on unrealized gains or losses of long- and short-term securities. For transactions with amounts exceeding NT\$10 million (US\$1,000,000), Board approval is required.
- (2) For the purchase and sale of securities not on centralized trading markets or at securities firm offices, the most recent audited or reviewed financial statements of the target company by a certified public accountant should be used as a reference for evaluating transaction prices, considering factors such as net asset value, profitability, and future potential. For transactions with amounts equal to or less than NT\$10 million (US\$1,000,000), the Chairman's approval is required, and a report should be submitted at the nearest Board meeting afterwards, along with a report on unrealized gains or losses of long- and short-term securities. For transactions with amounts exceeding NT\$10 million (US\$1,000,000), Board approval is required.
- (3) For the acquisition or disposition of assets by the Company, Board approval is required according to established procedures or other legal provisions. If there is a director's objection with a record or written statement, the objection should be included in the meeting minutes. If independent directors are appointed, their opinions should be fully considered when reporting on asset transactions to the Board, and their agreement or disagreement and reasons should be recorded in the meeting minutes.

### 3. Implementing Unit

When the Company invests in securities, the financial and accounting unit is responsible for implementation after obtaining approval based on the authority in the preceding paragraph.

### 4. Obtaining Expert Opinions



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Before acquiring or disposing of securities, the Company should use the most recent audited or reviewed financial statements of the target company by a certified public accountant as a reference for evaluating transaction prices. For transactions with amounts reaching 20% of the Company's paid-in capital or more than NT\$300 million, the Company should consult with an accountant for an opinion on the reasonableness of the transaction price. However, if the securities have an active market with public quotations or if the Financial Supervisory Commission has other regulations, this requirement does not apply.

#### 第 九 條：向關係人取得不動產之處理程序

本公司與關係人取得或處分資產之作業程序如下：

- 一、本公司與關係人取得或處分資產，除應依本程序第七條定辦理外，交易金額達本公司總資產百分之十以上者，亦應依本程序第七條規定取得專業估價者出具之估價報告或會計師意見。
- 二、本公司與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本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，下列資料應先經審計委員會同意，並提董事會決議通過，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主管機關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、交易對象及其與本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) 依前款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。
- 三、本公司與其子公司間，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彼此間，取得或處分供營業使用之設備或其使用權資產、或供營業使用之不動產使用權資產，董事會得授權董事長在新台幣伍億元範圍內先行決行，事後再提報最近期之董事會追認。
- 四、本公司向關係人取得或處分資產，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、本公司或其非屬國內公開發行公司之子公司有第一項第二款交易，交易金額達本公司總資產百分之十以上者，本公司應將第一項第二款所列資料提交股東會同意後，始得簽訂交易契約及支付款項。但本公司與子公司，或子公司彼此間交易，不在此限。
- 六、第一項第二款及前項交易金額之計算，應依本程序第十四條規定辦理，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，已依本程序規定提交股東會、董事會通過部分免再計入。

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#### Article 9: Procedures for Acquiring Real Estate from Related Parties

The operating procedures for acquiring or disposing of assets between the company and related parties are as follows:

1. In addition to complying with the provisions of Article 7 of this procedure, if the transaction amount reaches more than 10% of the company's total assets, the company must obtain a professional appraisal report or an accountant's opinion in accordance with Article 7 of this procedure.
2. When acquiring or disposing of real estate or its usage rights, or other assets outside of real estate or usage rights whose transaction amount reaches 20% of the company's paid-in capital, 10% of total assets, or more than TWD 300 million, except for trading in domestic government bonds, bonds with repurchase or sell-back conditions, and money market funds issued by domestic securities investment trust enterprises, the following information must be approved by the audit committee and the board of directors before signing the transaction contract and making payment:
  - (1) The purpose, necessity, and expected benefits of acquiring or disposing of assets.
  - (2) The reason for selecting a related party as the transaction counterparty.
  - (3) Relevant information on the reasonableness of the pre-determined transaction conditions for acquiring real estate or its usage rights from related parties in accordance with the regulations of the competent authority.
  - (4) Matters such as the original acquisition date and price, the transaction counterparty, and its relationship with the company and related parties.
  - (5) Cash flow forecasts for each month in the year starting from the contract month, and an assessment of the necessity and reasonableness of the transaction's use of funds.
  - (6) A professional appraisal report or an accountant's opinion obtained in accordance with the provisions of the preceding paragraph.
  - (7) Restrictive conditions and other important provisions of the transaction.
3. For the acquisition or disposal of equipment or usage rights for business purposes or real estate usage rights for business purposes between the company and its subsidiaries, or between subsidiaries in which the company directly or indirectly holds 100% of the issued shares or total capital, the board of directors may authorize the chairman to make a decision within a range of TWD 500 million and report to the latest board of directors for approval afterwards.
4. When the company reports the acquisition or disposal of assets from related parties to the board of directors for discussion, it shall fully consider the opinions of independent directors. If any independent director has objections or reservations, it shall be recorded in the minutes of the board of directors' meeting.
5. If the transaction amount of the first or second paragraph reaches more than 10% of the company's total assets, and the company or its non-publicly traded subsidiary has such a transaction, the information listed in the first or second paragraph shall be submitted to the shareholders' meeting for approval before signing the transaction contract and making payment. However, this does not apply to transactions between the company and its subsidiaries or between subsidiaries.

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6. The calculation of the transaction amount in the first and second paragraphs and the preceding paragraph shall be handled in accordance with the provisions of Article 14 of this procedure, and the one-year period refers to the date on which the transaction occurs.

## 第十條：取得或處分會員證或無形資產之處理程序

### 一、評估及作業程序

本公司取得或處分會員證或無形資產，悉依本公司內部控制制度固定資產循環程序辦理。

### 二、交易條件及授權額度之決定程序

- (一) 取得或處分會員證，應參考市場公平市價，決議交易條件及交易價格，作成分析報告提報董事長，其金額在實收資本額百分之一或新台幣參佰萬元以下者，應呈請董事長核准並應於事後最近一次董事會中提會報備；超過新台幣參佰萬元者，另須提經董事會通過後始得為之。
- (二) 取得或處分無形資產，應參考專家評估報告或市場公平市價，決議交易條件及交易價格，作成分析報告提報董事長，其金額在新台幣壹仟貳佰萬元以下者，應呈請董事長核准並應於事後最近一次董事會中提會報備；超過新台幣壹仟貳佰萬元者，另須提經董事會通過後始得為之。
- (三) 本公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，公司並應將董事異議資料載明於議事錄中。
  1. 已依本法規定設置獨立董事者，依前項規定將取得或處分資產交易提報董事會討論時，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。
  2. 已依本法規定設置審計委員會者，重大之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，準用第十七條第四項及第五項規定。

### 三、執行單位

本公司取得或處分會員證或無形資產時，應依前項核決權限呈核決後，由使用部門及財務部或行政部門負責執行。

### 四、會員證或無形資產專家評估意見報告

- (一) 本公司取得或處分會員證之交易金額達新台幣壹仟貳佰萬元以上者應請專家出具鑑價報告。
- (二) 本公司取得或處分無形資產之交易金額達新台幣壹仟貳佰萬元以上者應請專家出具鑑價報告。
- (三) 本公司取得或處分會員證或無形資產之交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應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。

## Article 10: Handling Procedures for Acquiring or Disposing of Membership Certificates or Intangible Assets

### 1. Evaluation and Operating Procedures

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When the company acquires or disposes of membership certificates or intangible assets, it shall follow the fixed asset cycle procedure of the company's internal control system.

## 2. Procedures for Determining Transaction Terms and Authorized Amounts

- (1) When acquiring or disposing of membership certificates, the company shall refer to the market's fair market value to determine the transaction terms and price and prepare an analysis report to submit to the chairman. If the amount is within 1% of the paid-in capital or below NT\$3 million, it shall be approved by the chairman and reported to the board of directors at the next meeting. If it exceeds NT\$3 million, it must be approved by the board of directors before the transaction can proceed.
- (2) When acquiring or disposing of intangible assets, the company shall refer to expert evaluation reports or the market's fair market value to determine the transaction terms and price and prepare an analysis report to submit to the chairman. If the amount is below NT\$12 million, it shall be approved by the chairman and reported to the board of directors at the next meeting. If it exceeds NT\$12 million, it must be approved by the board of directors before the transaction can proceed.
- (3) When the company acquires or disposes of assets, if it is required to be approved by the board of directors according to the established procedures or other legal regulations and a director expresses opposition and there is a record or written statement, the company should include the director's dissenting opinions in the minutes.
  - I If independent directors have been appointed in accordance with this law, when the acquisition or disposal of assets is submitted to the board of directors for discussion in accordance with the preceding paragraph, the opinions of the independent directors should be fully considered. If independent directors have objections or reservations, they should be recorded in the minutes of the board of directors.
  - II If an audit committee has been established in accordance with this law, for significant asset or derivative transactions, the approval of more than half of the members of the audit committee is required, and it must be resolved by the board of directors, applying the provisions of paragraphs 4 and 5 of Article 17.

## 3. Execution Unit

When the company acquires or disposes of membership certificates or intangible assets, after obtaining the approval of the decision-making authority, it shall be executed by the department using the assets and the finance or administrative department.

## 4. Expert appraisal report on membership certificates or intangible assets

- (1) When the transaction amount of acquiring or disposing of membership certificates reaches NT\$12 million or more, an expert appraisal report should be requested.
- (2) When the transaction amount of acquiring or disposing of intangible assets reaches NT\$12 million or more, an expert appraisal report should be requested.
- (3) When the transaction amount of acquiring or disposing of membership certificates or intangible assets reaches 20% of the company's paid-in capital or NT\$300 million or more, an accountant should be consulted to express an opinion on the reasonableness of the transaction price, and the accountant should comply with the provisions of the Auditing Standards.



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#### 第十一條：取得或處分金融機構之債權之處理程序

本公司原則上不從事取得或處分金融機構之債權之交易，嗣後若欲從事取得或處分金融機構之債權之交易，將提報董事會核准後再訂定其評估及作業程序。

#### Article 11: Procedures for Acquiring or Disposing of Financial Institution Claims

Our company generally does not engage in transactions related to the acquisition or disposal of claims from financial institutions. However, if there is a desire to engage in such transactions in the future, the evaluation and operational procedures will be established after obtaining approval from the Board of Directors.

#### 第十二條：取得或處分衍生性商品之處理程序

##### 一、交易原則與方針

##### (一) 交易種類

1. 本公司從事之衍生性金融商品係指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之交易契約(如遠期契約、選擇權、期貨、利率或匯率、交換，暨上述商品組合而成之複合式契約等)。
2. 有關債券保證金交易之相關事宜，應比照本處理程序之相關規定辦理。從事附買回條件之債券交易得不適用本處理程序之規定。

##### (二) 經營（避險）策略

本公司從事衍生性金融商品交易，應以避險為目的，交易商品應選擇使用規避公司業務經營所產生之風險為主，持有之幣別必須與公司實際進出口交易之外幣需求相符，以公司整體內部部位（只外幣收入及支出）自行軋平為原則，藉以降低公司整體之外匯風險，並節省外匯操作成本。其他特定用途之交易，須經謹慎評估，提報董事會核准後方可進行之。

##### (三) 權責劃分

##### 1. 財務部門

##### (1) 交易人員

- I 負責整個公司金融商品交易之策略擬定。
- II 交易人員應每二週定期計算部位，蒐集市場資訊，進行趨勢判斷及風險評估，擬定操作策略，經由核決權限核准後，作為從事交易之依據。
- III 依據授權權限及既定之策略執行交易。
- IV 金融市場有重大變化、交易人員判斷已不適用既定之策略時，隨時提出評估報告，重新擬定策略，經由董事長核准後，作為從事交易之依據。

##### (2) 會計人員

- I 執行交易確認。



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II 審核交易是否依據授權權限與既定之策略進行。

III 每月進行評價，評價報告呈核至董事長。

IV 會計帳務處理。

V 依據證券暨期貨管理委員會規定進行申報及公告。

(3) 交割人員:執行交割任務。

## 2. 衍生性商品核決權限

### (1) 避險性交易之核決權限

核 決 權 人	每 日 交 易 權 限	淨累積部位交易權限
財 會 主 管	US\$0.5M 以下	US\$1.5M 以下(含)
執 行 長	US\$0.5M-2M(含)	US\$5M 以下(含)
董 事 長	US\$2M 以上	US\$10M 以下(含)

(2) 其他特定用途交易，提報董事會核准後方可進行之。

(3) 本公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，公司並應將董事異議載明於議事錄中。

(4) 已依本法規定設置獨立董事者，依前項規定將取得或處分資產交易提報董事會討論時，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。

(5) 已依本法規定設置審計委員會者，重大之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，準用第十七條第四項及第五項規定。

## 3. 稽核部門

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處理程序之遵循情形，作成稽核報告，如發現重大違規或公司有受重大損失之虞時，應立即作成報告陳核，並於董事會報告。

## 4. 績效評估

### (1) 避險性交易

I 以公司帳面上匯率成本與從事衍生性金融交易之間所產生損益為績效評估基礎。

II 為充份掌握及表達交易之評價風險，本公司採月結評價方式評估損益。

III 財務部門應提供外匯部位評價與外匯市場走勢及市場分析予董事長作為管理參考與指示。

### (2) 特定用途交易

以實際所產生損益為績效評估依據，且會計人員須定期將部位編製報表以提供管理階層參考。

## 5. 契約總額及損失上限之訂定

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### (1) 契約總額

#### I 避險性交易額度

財務部門應掌握公司整體部位，以規避交易風險，避險性交易金額以不超過公司整體淨部位三分之二為限，如超出三分之二應呈報董事長核准之。

#### II 特定用途交易

基於對市場變化狀況之預測，財務部得依需要擬定策略，提報董事長核准後方可進行之。本公司特定用途之交易全公司淨累積部位之契約總額以美金 1,000 萬元為限，超過上述之金額，需經過董事會之同意，依照政策性之指示始可為之。

### (2) 損失上限之訂定

#### III 有關於避險性交易乃在規避風險，故無損失上限設定之必要。

#### IV 如屬特定目的之交易契約，部位建立後，應設停損點以防止超額損失。停損點之設定，以不超過交易契約金額之百分之十為上限，如損失金額超過交易金額百分之十時，需即刻呈報董事長，並向董事會報告，商議必要之因應措施。

#### V 個別契約損失金額以不超過美金貳萬元或交易合約金額百分之五何者為低之金額為損失上限。

#### VI 本公司特定目的之交易性操作年度損失最高限額為美金 30 萬元。

## 二、風險管理措施

### (一) 信用風險管理:

基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行:

1. 交易對象：以國內外著名金融機構為主。
2. 交易商品：以國內外著名金融機構提供之商品為限。
3. 交易金額：同一交易對象之未沖銷交易金額，以不超過授權總額百分之十為限，但董事長核准者則不在此限。

### (二) 市場風險管理:

以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。

### (三) 流動性風險管理:

為確保市場流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力。

### (四) 現金流量風險管理

為確保公司營運資金週轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考量未來三個月現金收支預測之資金需求。

### (五) 作業風險管理

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1. 應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。
2. 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。
3. 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。
4. 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，其評估報告應呈送董事會授權之高階主管人員。

#### (六) 商品風險管理

內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免務用金融商品風險。

#### (七) 法律風險管理：

與金融機構簽署的文件應經過外匯及法務或法律顧問之專門人員檢視後，才可正式簽署，以避免法律風險。

### 三、內部稽核制度

- (一) 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，並按月查核交易部門對從事衍生性商品交易處理程序之遵守情形並分析交易循環，作成稽核報告，如發現重大違規情事，應以書面通知獨立董事。
- (二) 內部稽核人員應於次年二月底前將稽核報告併同內部稽核作業年度查核情形依證期會規定申報，且至遲於次年五月底前將異常事項改善情形，依證期會規定申報備查。

### 四、定期評估方式

- (一) 董事會應授權高階主管人員定期監督與評估從事衍生性商品交易是否確實依公司所訂之交易程序辦理，及所承擔風險是否在容許承作範圍內、市價評估報告有異常情形時(如持有部位已逾損失受限)時，應立即向董事會報告，並採因應之措施。
- (二) 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，其評估報告應呈送董事會授權之高階主管人員。
- (三) 董事會不直接監督或控制從事之衍生性商品交易，應由董事會指派不負交易或部位決策責任之高階主管人員負責。公司董事會自不得授權稽核主管辦理衍生性商品交易之相關管理及監督事宜。

### 五、從事衍生性商品交易時，董事會之監督管理原則

- (一) 董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：
  1. 定期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訂之從事衍生性商品交易處理程序辦理。
  2. 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，本公司若已設置獨立董事者，董事會應有獨立董事出席並表示意見。
- (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。

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- (三) 本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報董事會。
- (四) 本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本條第四項第(二)款、第五項第(一)及第(二)款應審慎評估之事項，詳予登載於備查簿備查。

## Article 12: Procedures for Acquisition or Disposal of Derivatives

### 1. Principles and Policies of Trading

#### (1) Types of Trading

- I The derivatives traded by the Company refer to the trading contracts whose values are derived from assets, interest rates, exchange rates, indexes, or other commodities, such as forward contracts, options, futures, interest rates, exchange rates, swaps, and composite contracts composed of the above-mentioned commodities.
- II Matters related to bond margin trading shall be handled in accordance with the relevant provisions of this procedure. The provisions of this procedure shall not apply to bond transactions with repurchase conditions.

#### (2) Business (Hedging) Strategies

When engaging in derivatives trading, the Company should prioritize hedging and choose trading commodities that avoid the risks generated by the Company's business operations. The currency held must match the foreign currency demand generated by the Company's actual import and export transactions. The principle is to offset the Company's overall internal position (foreign currency income and expenses) on its own to reduce the overall foreign exchange risk of the Company and save foreign exchange operating costs. Other specific-purpose transactions must be carefully evaluated and can only be conducted after approval by the Board of Directors.

#### (3) Division of Responsibilities

##### I Financial Department

##### i. Traders

- ✓ Responsible for formulating the overall strategy of the Company's financial commodity trading.
- ✓ Traders should calculate positions regularly every two weeks, collect market information, make trend judgments and risk assessments, formulate operating strategies, and use them as the basis for trading after approval by the decision-making authority.
- ✓ Execute transactions according to authorized limits and established strategies.
- ✓ When there are significant changes in the financial market or traders determine that the established strategies are no longer applicable, they shall submit an evaluation report and formulate new strategies, which shall be used as the basis for trading after approval by the Chairman of the Board.

##### ii. Accountants

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- ✓ Confirm transactions.
- ✓ Verify whether transactions are conducted according to authorized limits and established strategies.
- ✓ Conduct evaluations every month and submit evaluation reports to the Chairman of the Board for approval.
- ✓ Handle accounting and financial matters.
- ✓ Conduct reporting and disclosure in accordance with the regulations of the Securities and Futures Commission.

iii. Settlement Personnel: Perform settlement tasks.

## II Derivatives Decision-Making Authority

i. Authorization for hedging transactions:

Approved by	Per day	Accumulated Total
CFO	Below US\$0.5M	Below US\$1.5M
CEO	US\$0.5M-2M (inclusive)	US\$5M (inclusive)
Chairman	Above US\$2M	Below US\$10M (inclusive)

- ii. Other specific-purpose transactions must be approved by the board of directors before they can be carried out.
- iii. When the company acquires or disposes of assets in accordance with established procedures or other legal regulations that require board approval, if any director objects and records or makes a written statement, the company should include the director's objection in the minutes of the meeting.
- iv. If the company has independent directors in accordance with these regulations, when assets are acquired or disposed of and submitted to the board for discussion, the opinions of each independent director should be fully considered. If any independent director objects or reserves their opinion, it should be recorded in the minutes of the meeting.
- v. If the company has established an audit committee in accordance with these regulations, for significant asset or derivative transactions, approval must be obtained from more than half of the members of the audit committee and submitted to the board of directors for approval, in accordance with the provisions of Article 17, Paragraphs 4 and 5.

## III Audit Department

The Audit Department regularly assesses the appropriateness of internal controls for derivative trading, and prepares audit reports on the compliance of the trading department with processing procedures on a monthly basis. If significant violations or potential for significant losses are discovered, immediate reporting and verification shall be conducted, and the Board of Directors shall be notified.

## IV Ongoing Evaluation



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i. Hedging Transactions

- ✓ The evaluation of performance is based on the gains and losses generated between the exchange rate cost on the company's books and the involvement in derivative financial transactions.
- ✓ In order to fully grasp and express the evaluation risk of transactions, the company evaluates gains and losses on a monthly settlement basis.
- ✓ The Finance Department should provide the Chairman with evaluations of foreign exchange positions, foreign exchange market trends, and market analysis as management references and directives.

ii. Specific Purpose Transactions

Performance evaluation is based on the actual gains and losses generated, and accounting personnel must regularly prepare position reports to provide management with a reference.

V Determination of Contract Limits and Loss Limits

i. Contract Limits

- ✓ For hedging transactions, the finance department should understand the appropriateness of internal controls for derivative trading and limit hedging transactions to no more than two-thirds of the company's net position to avoid trading risks. If the limit is exceeded, it should be reported to and approved by the Chairman.
- ✓ For specific purpose transactions, based on market conditions, the finance department may develop strategies as needed and submit them for approval by the Chairman before proceeding. The total contract amount for specific purpose transactions for the entire company's net accumulated position is limited to USD 10 million. If the amount exceeds this limit, it must be approved by the board and carried out in accordance with policy instructions.

ii. Determination of Loss Limits

- ✓ Hedging transactions are designed to avoid risks, so there is no need to set a loss limit.
- ✓ For specific purpose transaction contracts, after the position is established, a stop-loss point should be set to prevent excessive losses. The stop-loss point should not exceed 10% of the transaction amount. If the loss amount exceeds 10% of the transaction amount, it should be immediately reported to the Chairman and the board, and necessary measures should be discussed.
- ✓ The loss limit for individual contract losses should not exceed USD 20,000 or 5% of the transaction amount, whichever is lower.
- ✓ The maximum annual loss limit for specific purpose transactions for the company is USD 300,000.

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## 2. Risk Management Measures

### (1) Credit Risk Management:

- I As market conditions can be volatile and can result in operational risks for derivative financial products, the following principles are employed for market risk management:
- II Counterparties: Mainly reputable domestic and foreign financial institutions.
- III Trading products: Limited to products provided by reputable domestic and foreign financial institutions.
- IV Trading amount: The outstanding trading amount with the same counterparty should not exceed 10% of the authorized total amount, except with approval from the Chairman of the Board.

### (2) Market Risk Management:

The main focus is on public forex trading markets provided by banks, with no consideration for futures markets at the moment.

### (3) Liquidity Risk Management:

To ensure market liquidity, financial products with higher liquidity (i.e., products that can be closed out at any time on the market) are preferred. The entrusted financial institutions must have sufficient information and the ability to trade in any market at any time.

### (4) Cash Flow Risk Management:

To ensure the stability of the company's operating capital turnover, the funding source for derivative product trading is limited to self-owned funds, and the operating amount should consider the cash flow needs of the next three months.

### (5) Operational Risk Management:

- I Compliance with the company's authorized limits, operational procedures, and internal audits should be strictly observed to avoid operational risks.
- II The trading personnel for derivative products and the personnel responsible for confirmation and delivery cannot concurrently hold both positions.
- III Risk measurement, supervision, and control personnel should be assigned to different departments from the personnel in the preceding item and report to the Board of Directors or to senior executives responsible for transaction or position decision-making.
- IV The positions held by derivative product trading should be assessed at least once a week, and if it is a hedge transaction required for business, it should be assessed at least twice a month. The assessment report should be submitted to the senior executives authorized by the Board of Directors.

### (6) Commodity Risk Management:

Internal traders of financial products should possess complete and accurate professional

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knowledge, and banks should fully disclose risks to avoid operational risks of financial products.

(7) Legal Risk Management:

Documents signed with financial institutions should be reviewed by specialized personnel in foreign exchange and legal affairs or legal consultants before they can be formally signed to avoid legal risks.

3. Internal Audit System:

- (1) Internal auditors should regularly understand the propriety of internal controls for derivative product trading, conduct monthly audits of compliance with procedures for dealing with derivative products and analyze trading cycles to prepare audit reports. If significant violations are found, independent directors should be notified in writing.
- (2) Internal auditors shall submit the audit report together with the annual internal audit operation review to the competent authority as required by regulations before the end of February of the following year. They shall also report on the status of improvement of abnormal issues before the end of May of the following year as required by regulations for record-keeping.

4. Periodic Evaluation Method

- (1) The board of directors shall authorize senior management to supervise and evaluate whether the derivative transactions are conducted in accordance with the company's established trading procedures, and whether the risks assumed are within the allowable range. If abnormal situations occur in the market valuation report, such as when the held position has exceeded the loss limit, they should immediately report to the board of directors and take appropriate measures.
- (2) The positions held in derivative transactions should be evaluated at least once a week. However, if it is a hedging transaction conducted for business needs, it should be evaluated at least twice a month. The evaluation report should be submitted to the senior management authorized by the board of directors.
- (3) The board of directors shall not directly supervise or control the derivative transactions but shall assign senior executives who are responsible for trading or position decisions. The board of directors shall not authorize the audit manager to handle the related management and supervision of derivative transactions.

5. Supervision and Management Principles of the Board of Directors for Engaging in Derivative Transactions

- (1) The board of directors should designate senior management to pay attention to the supervision and control of derivative transaction risks at any time, and the management principles are as follows:
  - I Regularly evaluate whether the current risk management measures are appropriate and are conducted in accordance with this standard and the company's established procedures for engaging in derivative transactions.
  - II Supervise the transactions and profit and loss situation, take necessary measures when abnormal situations occur, and report to the board of directors immediately. If the company has independent directors, independent directors should attend and express

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their opinions.

- (2) Regularly evaluate whether the performance of engaging in derivative transactions conforms to the established business strategy and whether the risks assumed are within the range that the company can bear.
- (3) When the company engages in derivative transactions, the authorized personnel should handle them in accordance with the established procedures for engaging in derivative transactions and report to the board of directors afterwards.
- (4) When the company engages in derivative transactions, a record-keeping book should be established to record the type, amount, date of approval by the board of directors, and matters that should be carefully evaluated according to the provisions of the fourth paragraph (2) and the fifth paragraph (1) and (2) of this article.

### 第十三條：辦理合併、分割、收購或股份受讓之處理程序

#### 一、評估及作業程序

- (一) 本公司辦理合併、分割、收購或股份受讓時宜委請律師、會計師及承銷商等共同研議法定程序預計時間表，且組織專案小組依照法定程序執行之。並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。
- (二) 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，併本條第一項第(一)款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。另外，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。

#### 二、其他應行注意事項

- (一) 董事會日期：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證期會同意者外，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。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本會同意者外，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。
  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。
  4. 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本會備查。

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5. 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。

(二) 事前保密承諾：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。

(三) 換股比例或收購價格之訂定與變更原則：參與合併、分割、收購或股份受讓之公司應於雙方董事會前委請會計師、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，並提報股東會。換股比例或收購價格原則上不得任意變更，但已於契約中訂定得變更之條件，並已對外公開揭露者，不在此限。換股比例或收購價格得變更條件如下：

1. 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。
2. 處分公司重大資產等影響公司財務業務之行為。
3. 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。
4. 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。
5. 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。
6. 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

(四) 契約應載內容：合併、分割、收購或股份受讓公司之契約除依公司法第三百一十七之一條及企業併購法第二十二條規定外，並應載明下列事項。

1. 違約之處理。
2. 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。
3. 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。
4. 參與主體或家數發生增減變動之處理方式。
5. 預計計畫執行進度、預計完成日程。
6. 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。

(五) 參與合併、分割、收購或股份受讓之公司家數異動時：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。

(六) 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，並依本條第二項(一)款召開董事會日期、第(二)款事前保密承諾、第(五)款參與合併、分割、收購或股份受讓之公司家數異動之規定辦理。

Article 13: Procedures for Merger, Division, Acquisition, or Share Transfer



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## 1. Evaluation and Procedures

- (1) When the company conducts a merger, division, acquisition, or share transfer, it should engage lawyers, accountants, underwriters, and other experts to jointly study the expected timeline for legal procedures and organize a project team to carry out the procedures in accordance with legal requirements. Before convening a board of directors meeting, the company should engage accountants, lawyers, or securities underwriters to provide opinions on the fairness of the exchange ratio, acquisition price, or distribution of cash or other property to shareholders and submit them to the board of directors for discussion and approval.
- (2) The company should prepare a public document for shareholders containing important agreement terms and related matters concerning the merger, division, or acquisition, along with the expert opinions and notice of the shareholders' meeting before the meeting is held. The document can serve as a reference for shareholders to decide whether to approve the merger, division, or acquisition, except when other laws allow the company to skip the shareholders' meeting to decide the merger, division, or acquisition. If any shareholder meeting of any party participating in the merger, division, or acquisition cannot be held or the proposal is vetoed due to insufficient attendance, voting rights, or other legal restrictions, the company participating in the merger, division, or acquisition should immediately explain to the public the reasons for the occurrence, the follow-up procedures, and the expected date of the shareholders' meeting.

## 2. Other Considerations

- (1) Board Meeting Date: Except as otherwise provided by law or with the prior approval of the competent authority due to special circumstances, companies involved in mergers, splits or acquisitions should convene a board of directors meeting and a shareholder meeting on the same day to decide on the relevant matters. Companies involved in the transfer of shares should also convene a board of directors meeting on the same day, except as otherwise provided by law or with the prior approval of the company. Listed companies or companies whose stocks are traded at securities dealers' offices, involved in mergers, splits, acquisitions, or share transfers, should prepare complete written records of the following information and keep them for five years for inspection.
  - I Basic information of personnel: including all individuals involved in the merger, split, acquisition, or share transfer plan or its execution before the public announcement of the information, their titles, names, and ID numbers (passport numbers for foreign nationals).
  - II Important dates: including the dates of signing letters of intent or memorandums, commissioning financial or legal advisers, signing contracts, and board meetings.
  - III Important documents and minutes: including the merger, split, acquisition, or share transfer plan, letters of intent or memorandums, important contracts, and minutes of board meetings.
  - IV For listed companies or companies whose stocks are traded at securities dealers' offices, within two days from the date the board resolution is passed, the information in the first and second items above shall be submitted to the competent authority for record-keeping via the internet information system in the prescribed format.
  - V For companies involved in mergers, splits, acquisitions, or share transfers that are not

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listed or whose stocks are not traded at securities dealers' offices, the listed companies or companies whose stocks are traded at securities dealers' offices shall enter into an agreement with them and handle the matters in accordance with the provisions of the third and fourth items above.

- (2) Pre-commitment to confidentiality: All individuals involved or informed of the company's merger, division, acquisition, or share transfer plan shall provide a written commitment to confidentiality and shall not disclose the contents of the plan to outsiders prior to the release of information. They shall not purchase or sell any stocks or other securities with equity nature related to all companies involved in the merger, division, acquisition, or share transfer plan in their own name or in the name of others.
- (3) Principles for determining and changing the exchange ratio or acquisition price: Companies involved in mergers, divisions, acquisitions, or share transfers shall commission accountants, lawyers, or underwriters to express their opinions on the rationality of the exchange ratio, acquisition price, or the distribution of cash or other property to shareholders before the board of directors of both parties and submit them to the shareholders' meeting. The exchange ratio or acquisition price should not be arbitrarily changed, except for conditions that have already been set in the contract and disclosed to the public. The conditions for changing the exchange ratio or acquisition price are as follows:
  - I Conducting cash capital increase, issuing convertible corporate bonds, free share distribution, issuing warrants with equity-linked bonds, equity-linked preferred stocks, subscription warrants, and other securities with equity features.
  - II Disposing of significant company assets or engaging in activities that impact the company's financial operations.
  - III Major disasters, significant technological changes, or other events that affect the company's shareholders' interests or securities prices.
  - IV Adjustment of treasury stock repurchase by either party participating in mergers, spin-offs, acquisitions, or equity transfers in accordance with the law.
  - V Changes in the subject or number of entities participating in mergers, spin-offs, acquisitions, or equity transfers.
  - VI Other conditions that have been specified in the contract and disclosed publicly.
- (4) Contents of the contract: In addition to the provisions of Article 317-1 of the Company Act and Article 22 of the Business Merger and Acquisition Act, the contract for merger, split, acquisition, or transfer of shares of a company should specify the following matters:
  - I Handling of breach of contract.
  - II Principles for handling the previously issued securities with equity nature or treasury shares repurchased by the company to be merged or split.
  - III The quantity and principles for handling the treasury shares that can be repurchased by the participating company after the reference date for calculating the exchange ratio.
  - IV How to handle changes in the number of entities or households participating in the transaction.

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V Planned execution progress and expected completion schedule.

VI Relevant processing procedures, such as the scheduled date for convening a shareholders' meeting according to the laws and regulations when the plan is not completed within the planned period.

- (5) When the number of entities or households participating in the merger, split, acquisition, or transfer of shares changes: If any party participating in the transaction intends to conduct another merger, split, acquisition, or transfer of shares with other companies after the information has been publicly disclosed, except for a decrease in the number of participating entities or households and the authorization by the shareholders' meeting to change the authority of the board of directors, the participating company may be exempt from convening a shareholders' meeting to make a decision again. However, for the procedures or legal acts already completed in the original merger, split, acquisition, or transfer of shares case, all participating companies should redo them.
- (6) If the company participating in the merger, split, acquisition, or transfer of shares is not a publicly traded company, this company should sign an agreement with the non-publicly traded company and handle matters according to the provisions of the second item (1) regarding the date of the board of directors' meeting, (2) regarding prior confidentiality commitments, and (5) regarding changes in the number of entities or households participating in the merger, split, acquisition, or transfer of shares.

#### 第十四條：資訊公開揭露程序

一、本公司取得或處分資產，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) 除前二款以外之資產交易，其交易金額達本公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此限：
  1. 買賣國內公債或信用評等不低於我國主權評等等級之外國公債。
  2. 買賣附買回、賣回條件之債券、購或買回國內證券投資信託事業發行之貨幣市場基金。
  3. 取得或處分之資產種類屬供營業使用之設備或其使用權資產且其交易對象非為實質關係人，交易金額未達新台幣十億元。
  4. 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實質關係人，交易金額未達新台幣五億元（以公司預計投入之金額為計算基準）。

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。

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(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。

三、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，已依本程序規定公告部分免再計入。

#### 四、辦理公告及申報之時限

本公司取得或處分資產，具有本條第項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之日起二日內辦理公告申報。

#### 五、公告申報程序

(一) 本公司應將相關資訊於證券暨期貨管理委員會指定網站辦理公告申報。

(二) 本公司應按月將本公司及其非屬國內公開發行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，於每月十日前輸入本會指定之資訊申報網站。

(三) 本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應將全部項目重行公告申報。

(四) 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。

(五) 本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生之日起二日內將相關資訊於本會指定網站辦理公告申報：

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

#### Article 14: Information Disclosure Procedure

1. When the company acquires or disposes of assets under the following circumstances, it shall, in accordance with the regulations, disclose and report the relevant information within two days from the occurrence of the event, using the specified format according to the nature of the transaction:

(1) Acquiring or disposing of real estate or its usage rights with related parties, or acquiring or disposing of other assets with related parties and the transaction amount reaches 20% of the paid-in capital, 10% of the total assets, or over TWD 300 million. However, this does not apply to the trading of domestic government bonds, bonds with buyback or sellback conditions, or money market funds subscribed or repurchased by domestic securities investment trust enterprises.

(2) Mergers, divisions, acquisitions, or share transfers.

(3) Transactions other than those listed in the above two paragraphs with a transaction amount reaching 20% of the paid-in capital or over TWD 300 million. However, the following circumstances are not subject to this limit:

I Trading of domestic government bonds or foreign government bonds with a credit rating not lower than our country's sovereign rating.

II Trading of bonds with buyback or sellback conditions or money market funds

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subscribed or repurchased by domestic securities investment trust enterprises.

- III Acquiring or disposing of assets that are equipment or its usage rights for business use, and the counterparty is not a related party, and the transaction amount is less than TWD 1 billion.
- IV Acquiring real estate through self-built, leased land and built, joint development and distribution, joint development and allocation, or joint development and sale, and the counterparty is not a related party, and the transaction amount is less than TWD 500 million (based on the expected investment amount of the company).

2. The transaction amount in the preceding paragraph shall be calculated as follows:

- (1) The amount of each transaction.
- (2) The accumulated amount of transactions with the same counterparty for the same type of underlying asset within one year.
- (3) The accumulated amount of acquiring or disposing (separately accumulated for acquisition and disposal) the same real estate or its usage rights under the same development project within one year.
- (4) The accumulated amount of acquiring or disposing (separately accumulated for acquisition and disposal) the same securities within one year.

3. The one-year period referred to in the preceding paragraph shall be calculated from the date of the occurrence of the transaction, excluding those that have already been announced and reported in accordance with this procedure.

4. Deadline for Announcement and Reporting

If the company acquires or disposes of assets, and the transaction amount meets the announcement and reporting standards specified in this procedure for the items that should be announced according to Article II, the company shall announce and report the relevant information within two days from the date of the transaction.

5. Notification and Reporting Procedures

- (1) The company shall announce and report relevant information on the website designated by the Securities and Futures Bureau.
- (2) The company shall input the required information, in the prescribed format, for the company and its non-domestic subsidiaries engaged in derivative trading activities until the end of the previous month by the 10th day of each month on the reporting website designated by the Bureau.
- (3) If there are errors or omissions in the items to be announced and reported according to the regulations, the company shall make corrections and re-announce all the items.
- (4) When the company acquires or disposes of assets, it shall keep relevant contracts, minutes, records, valuation reports, opinions of accountants, lawyers, or underwriters in the company. Except as otherwise provided by law, they shall be kept for at least five years.
- (5) After the announcement and reporting of transactions in accordance with the preceding provisions, if any of the following situations occur, the relevant information shall be announced and reported on the website designated by the Bureau within two days from the



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date of the event:

- I The related contract signed for the original transaction has been changed, terminated or cancelled.
- II The merger, split, acquisition, or transfer of shares has not been completed as scheduled in the contract.

第十五條：本公司之子公司應依下列規定辦理：

- 一、子公司亦應依「公開發行公司取得或處分資產處理準則」有關規定訂定「取得或處分資產處理程序」，經子公司董事會通過後，提報雙方股東會，修正時亦同。
- 二、子公司取得或處份資產時，亦應依本公司規定辦理。
- 三、子公司非屬公開發行公司者，取得或處分資產達母公司「取得或處分資產處理程序」第十四條所訂公告申報標準者，母公司亦代該子公司應辦理公告申報事宜。
- 四、子公司之公告申報標準中，所稱「達公司實收資本額百分之二十」係以母(本)公司之實收資本額為準。

Article 15: The subsidiary companies of this company shall comply with the following provisions:

1. The subsidiary companies shall also establish an "Asset Acquisition or Disposal Procedure" in accordance with the relevant provisions of the "Guidelines for Publicly Issued Companies to Acquire or Dispose of Assets." After the procedure is approved by the subsidiary company's board of directors, it shall be submitted to both shareholders' meetings for approval, and any amendments shall follow the same process.
2. When the subsidiary company acquires or disposes of assets, it shall also comply with the regulations of this company.
3. If the subsidiary company is not a publicly issued company and its acquisition or disposal of assets meets the public announcement and declaration standards set forth in Article 14 of the "Asset Acquisition or Disposal Procedure" of the parent company, the parent company shall also handle the announcement and declaration matters on behalf of the subsidiary company.
4. The "20% of the company's paid-in capital" referred to in the announcement and declaration standard of the subsidiary company shall be based on the paid-in capital of the parent company.

第十六條：罰則

本公司員工承辦取得與處分資產違反本處理程序規定者，依照本公司人事管理辦法與員工手冊定期提報考核，依其情節輕重處罰。

Article 16: Penalty Provisions

Employees of this company who violate the provisions of this asset acquisition or disposal procedure in handling asset acquisition or disposal shall be subject to periodic evaluation in accordance with the company's personnel management regulations and employee handbook, and shall be punished according to the severity of the circumstances.

第十七條：實施與修訂

- 一、本公司『取得或處分資產處理程序』經董事會通過後，須提報股東會同意，修正時亦同。

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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載明於董事會議事錄中。

- 二、已依本法規定設置獨立董事者，依前項規定將取得或處分資產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。
- 三、已依本法規定設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。
- 四、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。
- 五、第三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 17: Implementation and Amendment

1. After the Board of Directors approves the "Asset Acquisition or Disposal Processing Procedure," it shall be submitted to the Shareholders' Meeting for approval, and the same shall apply when making amendments. If any director objects and provides records or written statements, the Company shall record the director's objections in the minutes of the Board of Directors meeting.
2. If independent directors are appointed in accordance with this law, when submitting the asset acquisition or disposal processing procedure to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of each independent director should be fully considered. If an independent director opposes or reserves their opinion, it shall be recorded in the minutes of the Board of Directors meeting.
3. If an audit committee is established in accordance with this law, the formulation or amendment of the asset acquisition or disposal processing procedure shall be approved by more than half of all members of the audit committee and submitted to the Board of Directors for resolution.
4. If the preceding paragraph is not approved by more than half of all members of the audit committee, it may be executed with the approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting.
5. The "all members of the audit committee" and "all directors" referred to in the preceding two paragraphs shall be calculated based on the actual members in office.

#### 第十八條：

已依本法規定設置審計委員會者，第七條、第九條、第十條及第十一條及第十七條對於獨立董事之規定，於審計委員會準用之。

#### Article 18:

If an audit committee is established in accordance with this law, the provisions of Article 7, Article 9, Article 10, Article 11, and Article 17 regarding independent directors shall apply mutatis mutandis to the audit committee.

#### 第十九條：附則

本處理程序如有未盡事宜，悉依有關法令辦理。

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## Article 19: Supplementary Provisions

If there are any matters not provided for in this processing procedure, relevant laws and regulations shall apply.