Article 1. Purpose:
These Procedures are established for the purposes of strengthening assets management, securing investment, and making information publicly available. Acquisition or disposal of assets in the Company shall be subject to these Procedures.

Article 2. Legal basis:
The Company's Procedures for Acquisition and Disposal of Assets are subject to Article 36-1 of the Securities and Exchange Act and provisions stated in (91) Tai-Cai-Zheng-I-Zi No. 0910006105, Jin-Guan-Zheng-I-Zi No. 09600014631, and Jin-Guan-Zheng-IV-Zi No. 0960004384, except where another act provides otherwise.

Article 3. Scope of Application:
These Procedures apply to the following asset categories:
I. Other investments (in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities).
II. Real estate (including land, houses and buildings, and investment property) and equipment.
III. Memberships.
IV. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
V. Right-to-use assets.
VI. Debt entitlements over financial institutions (including receivables, bills purchased and discounted, loans and overdue debts).
VII. Derivative.
VIII. Assets legally acquired or disposed of through mergers, demergers, business acquisitions or share exchange.
IX. Other major assets.

Article 4. Appraisal and operating procedures, determination of transaction terms, and referential basis:
The determination of transaction terms, referential basis, and level of delegated authority in the acquisition or disposal of assets of the Company shall be handled in accordance with the following circumstances.
I. When the Company engages in other investments, the finance unit or other
relevant units shall conduct relevant financial analysis of investment targets, anticipate potential returns, and evaluate possible investment risks. Regarding real estate or other equipment, management or relevant units shall carefully assess expected investment returns and risks according to current operations, financial status, and future development plans. Acquisition or disposal of such assets shall be executed by the managing unit in accordance with authorization regulations following the approval of applicable supervisor.

II. The acquisition or disposal of assets stipulated in these Procedures shall be executed by relevant units of the Company in accordance with authorization regulations following the approval of applicable supervisor. Purchasing and selling of real estates for non-operating purpose must be ratified by the Board of Directors.

Assets that meet any of the descriptions outlined in Paragraph 1, Article 185 of the Company Act shall be handled in accordance with the provision of the Company Act.

III. The basis of transaction terms for the acquisition or disposal of assets of the Company is as follows: Trading of a specific security in a centralized exchange market shall be determined by the finance unit in accordance with the market rate. Trading of a specific security in non-centralized exchange market or Taipei Exchange shall be based on considerations for net value of each share, profitability, and future development potential. The referential basis of transaction price or calculated transaction terms shall be submitted to the Board of Directors for ratification. The acquisition or disposal of real estate shall factor in publicly announced current value, appraised value, actual transaction prices of nearby real estates, and resolutions of price of the transaction. The acquisition or disposal of other equipment shall proceed by means of price inquiries, price comparison, price negotiation, or request for bids. The level of delegated authority for the acquisition or disposal of the Company's assets is subject to regulations regarding approved authority level for various matters of the Company.

Article 5. Appraisal and operating procedures for transacting with related parties:

I. When a public company intends to acquire or dispose of real estate or its right-to-use asset from or to a related party, or when it intends to acquire or dispose of
assets other than real property or its right-to-use asset from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds that are issued by securities investment trust companies, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been submitted to the Audit Committee for approval and approved by the Board of Directors:

(1.) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.

(2.) The reason for choosing the specific related party as the transaction counterparty.

(3.) Where real estate is acquired from a related party, any information that is relevant to establish the reasonableness of transaction terms under Paragraph 2 of this article.

(4.) The date and price at which the related party originally acquired the asset, the original trading counterparty, as well as the relationship between the original trading counterparty and the Company/the Company's related parties.

(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.) When engaged in the acquisition or disposal of assets from or to a related party, the Company shall, in accordance with the regulations stipulated in this and the preceding section, complete the relevant resolution procedures and appraisal of the reasonableness of the transaction terms. If the transaction amount reaches 10% of the company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in accordance with the provisions of the preceding Section.

(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 conducted in accordance with Article 8, Paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. Amounts that have already been approved by the Audit committee and resolved by the Board of Directors in accordance with these guidelines may be excluded from calculation.

When the Company, its subsidiaries, or subsidiaries with 100% shares or capital directly or indirectly held by the Company engage in the following transactions, if the transaction amount is within a limit, the Board of Director may, in accordance with Article 4 herein, delegate the Chairman the authority to decide such matters and the decisions shall be subsequently submitted to and ratified by the next Board of Directors meeting:

(1.) The acquisition or disposal of equipment or its right-of-use asset for business use.

(2.) The acquisition or disposal of real estate right-of-use asset for business use.

Items to be discussed in a board meeting as regulated in Paragraph 1 shall be first approved by at least one half of the Audit Committee members and then submitted to the Board of Directors for resolution to apply the relevant provisions of Article 15. When proposed for discussion by the Board of Directors, independent directors' opinions shall also be fully taken into consideration. Any objections or qualified opinions made by independent directors must be detailed in board meeting minutes.

II. On transactions with a related party, the Company shall adopt the following methods to assess the reasonableness of the transaction costs:

(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.) If the related party has previously pledged the property as collateral to borrow from a financial institution, then the value estimated by the financial institution should be used as reference, provided that the financial institution lent more than 70% of the property value for more than 1 year. However, this shall not apply where the financial institution is a related
party of one of the trading counterparties.

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

When transacting with a related party, the Company shall appraise the cost of the real estate or its right-of-use asset in accordance with Subparagraphs (1) and (2), while engaging a CPA to review the appraisal and render an opinion.

Under the following circumstances, the Company shall follow the rules specified in Paragraph 1 herein for acquiring real estate or its right-to-use asset from a related party. The provisions in Paragraph 2 shall not apply:

(1.) The related party has acquired the real estate or its right-to-use asset through inheritance or as a gift.

(2.) More than 5 years have elapsed from the time the related party signed the contract to obtain the real property or its right-to-use asset to the signing date for the current transaction.

(3.) The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.

(4.) When the Company, its subsidiaries, or subsidiaries with 100% shares or capital directly or indirectly held by the Company acquire real estate right-to-use assets from each other for business use.

III. The Company shall observe the rules prescribed in paragraph herein if the appraised values arrived at according to Subparagraph (1.) and (2.) of Paragraph 2 are uniformly lower than the transaction price. The rule specified in the first paragraph, however, shall not apply to the following situations if the Company could provide objective evidence, professional appraisal reports and a CPA's opinion on the reasonableness of the transaction terms:

(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. The total appraised value of the undeveloped land and the buildings exceed the actual transaction price, where the undeveloped land has been evaluated in accordance with the methods prescribed in
Paragraph 2 and the buildings have been appraised by adding a reasonable construction profit to the construction cost paid by the related party. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

2. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring parcels of land, where the land area and transaction or leasing terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.

(2.) When purchasing real estate or leasing the real estate right-to-use asset from a related party, the Company shall provide evidence that the terms and conditions of the transaction are equivalent to the terms of the transactions concluded in neighboring areas for similar-sized parcels by other non-related parties within one year.

Completed transactions for neighboring parcels of land in the preceding paragraph in principle refer 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; "Transactions for similar-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 dating back from the date of occurrence of acquiring of the real estate or its right-to-use assets.

IV. When the Company acquires real estate or its right-to-use asset from a related party and the appraised values arrived at in accordance with Paragraph 2 and 3 herein are uniformly lower than the transaction price, the following procedures shall be followed:

(1.) A special reserve shall be set aside in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act against the difference between the transaction price and the appraised cost for the real estate or its right-to-use asset. These funds may not be distributed or used for capital increase or issuance of bonus shares. For a public company adopting the
equity method to account for its investment in another company, the special reserve called for under Article 41, Paragraph 1 of the Securities and Exchange Act shall also be appropriated on a pro-rata basis according to the percentage of shares held by the investor.

(2.) The Audit Committee shall follow Article 218 of the Company Act.

(3.) Actions taken pursuant to Subparagraphs 1 and 2 shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

If the Company has set aside a special reserve under the preceding paragraphs, it shall not draw on the reserve unless it has recognized the loss on decline in market value of the assets it purchased or leased at a premium; has disposed of the assets, terminated the lease agreement, or made adequate compensation; or has restored the status quo ante; or there is other evidence confirming that there was nothing unreasonable about the transaction. Agreement from the Financial Supervisory Commission (hereafter referred to as FSC) is also required.

The rules specified in the preceding two subparagraphs shall also be followed if there is other evidence showing nonconformity with general business practices when the Company acquires real estate or its right-to-use asset from a related party.

Article 6. Appraisal and operating procedures for derivative transactions are subject to procedures for processing derivative transactions.

Article 7. Appraisal and Operating Procedures for Mergers, Demergers, Acquisitions, and Transfers of Shares:

I. In handling mergers, demergers, acquisitions or share transfers, the Company shall, before convening a board meeting to approve such matter, engage a CPA, attorney or securities underwriter to provide opinions on the reasonableness of the share exchange ratio, acquisition price, the cash or other property to be distributed to shareholders, etc. The proposal shall be submitted to the board of directors for deliberation and passage. However, professional appraisal is exempted when the Company directly or indirectly merges with subsidiaries holding 100% of the Company's outstanding shares or capital or when subsidiaries that directly or indirectly hold 100% of the Company's outstanding shares or capital are merged.

II. The Company shall, before the shareholders’ meeting, prepare a public report to
the shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition. The report shall be sent to the shareholders along with the notification for shareholders' meeting and the expert opinions referred to in Paragraph 1 of the article herein, so that it can be used as a reference for decision-making on the merger, demerger, or acquisition. However, 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 and any one of the 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 shall immediately explain publicly the reason, the follow-up measures, and the preliminary date of the next shareholders' meeting.

III. Unless otherwise provided by law or agreed in advance by the FSC for special reasons, companies participating in any merger, demerger, or acquisition shall convene a Board of Directors meeting and shareholders' meeting on the same day to resolve related matters. Unless otherwise provided by law or agreed in advance by the FSC for special reasons, the companies participating in share exchange shall convene a Board of Directors meeting on the same day.

IV. All personnel participating in or privy to the plan for the merger, demerger, acquisition, or transfer of shares shall issue an undertaking of confidentiality in writing not to disclose the content of the plan prior to public disclosure of the information. Neither shall they, in their own name or under the name of a third person, trade in any stock and other equity securities of any company related to such plan.

V. Except for the following circumstances, the Company shall not arbitrarily change the share exchange ratio or acquisition price when participating in the merger, demerger, acquisition or share exchange. The Company shall, in the meantime, stipulate in the relevant contracts for the merger, demerger, acquisition, or share exchange the conditions where such changes are allowed:

1. Administering capital increase in cash or issuance of convertible corporate bonds, bonus shares, corporate bonds with warrants, preferred shares with warrants, stock warrants or other equity based securities.
(2.) Disposal of the Company's major assets or other activities which may influence the financial operations of the Company.

(3.) Significant events such as major disasters or material technology changes which will influence the shareholders' equity or share price of the Company.

(4.) Adjustments made by any of the participating companies of the merger, demerger, acquisition or share exchange due to the lawful buyback of treasury stock.

(5.) Changes in the entities or number of participating companies for the merger, demerger, acquisition, or share exchange.

(6.) Other terms and conditions in which changes are permitted, subject to that they have been stipulated in the relevant contracts and publicly disclosed.

VI. When participating in the merger, demerger, acquisition, or transfer of shares, the Company shall state clearly in the relevant contracts the rights and obligations of the participating companies and shall clearly specify the following matters:

(1.) Procedures for handling breach of contract.

(2.) Principles for handling equity securities previously issued or treasury stock previously bought back by a company which has been divested, or extinguished in the process of a merger.

(3.) The amount of treasury stock that can be lawfully purchased back by the participating company after the record date for calculating the share exchange ratio and the administrative principles.

(4.) Methods for handling changes in the entities or number of participating companies.

(5.) The implementation timetable and expected date of completion for the project.

(6.) The scheduled date for the shareholders' meeting required by law and the relevant procedures in case of any failure to meet the project deadline.

VII. In the event that, after the public disclosure of the information for the merger, demerger, acquisition or share exchange participated in by the Company, one of the participating companies intends to engage another company (companies) in such activities, all the participating companies shall again go through all the procedures and legal actions which have already been completed for the original
merger, demerger, acquisition or share transfer. A participating company, however, may be exempted from calling another shareholders' meeting to reapprove the plan, if the number of participating companies has decreased and the Board of Directors of the Company have received approval and authorization from the shareholders' meeting to change the authority.

VIII. If any of the participating companies of the merger, demerger, acquisition, or share exchange is not a publicly listed company, the Company shall sign an agreement with such participating companies, while abiding by the provisions of Paragraphs 3, 4, and 7 herein.

IX. When participating in merger, demerger, acquisition or share exchange, listed companies or companies having its shares traded on an OTC market shall keep a complete written record including the following information, which shall be retained for five years for review and audit purposes:

1. Basic Personnel Information: Including the job title, name and ID number (or passport number in the case of foreign nationals) of all personnel involved in the planning or implementation of the merger, demerger, acquisition, or share exchange prior to public disclosure of the information.

2. Dates of Important Events: Including the dates of signing a letter of intent/memorandum of understanding, commissioning a financial or legal advisor, signing contracts or holding board of directors meetings.

3. Important Documents and Meeting Minutes: Including the plans for merger, demerger, acquisition or share exchange, letter of intent or memorandum of understanding, important contracts and minutes of the board of directors meetings.

X. When participating in merger, demerger, acquisition or share exchange, listed companies or companies having its shares traded on an OTC market shall, within 2 days from the date of passage of the board resolution, submit to the FSC for recordation the information required in Subparagraphs 1 and 2 of the preceding paragraph. The information shall be compiled according to the specified format and transmitted via the Internet.

XI. Where any of the companies participating in a merger, demerger, acquisition or transfer of shares is neither listed on an exchange nor has its shares traded on an OTC market, the listed companies or companies having its shares traded on an OTC market shall sign an agreement and shall abide by the provisions of
Article 8. The standards required for public announcement and report:

Under any of the following circumstances, the Company shall, within 2 days from the date of occurrence of the event, publicly announce and report the relevant information about the acquisition or disposal of assets:

I. Real estate or its right-to-use assets acquired from or disposed of to related parties, or other non-real estate properties or its right-to-use assets acquired from or disposed of to related parties that amount to 20% of the company's paid up capital, or 10% of total assets, or more than NT$300 million. Provided that this shall not apply to trading of domestic government bonds, or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds that are issued by securities investment trust companies.

II. Engaging in a merger, demerger, acquisition or transfer of shares.

III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts specified in relevant procedures.

IV. Where the type of asset acquired or disposed of is equipment or its right-to-use asset for business use, the trading counterparty is not a related party, and the transaction amount is more than NT$500 million.

V. Where land is acquired under an arrangement 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; the counterparty is an unrelated party, and the amount the company expects to invest in the transaction is more than NT$500 million.

VI. Asset transactions other than the ones specified in the five preceding clauses, disposals of debt entitlement by a financial institution, or investments in Mainland China that amount to 20% of the company's paid-up capital or more than NT$300 million. This shall not apply to the following circumstances:

1. Trading of domestic government bonds.

2. Where the subsidiary of the Company is a professional investment firm and is engaged in securities trading on foreign or domestic securities exchanges or OTC markets, or subscription of corporate bonds in the primary market and general financial bonds (excluding subordinated debentures) that do
not involve share equity, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company in accordance with the rules of Taipei Exchange.

3. Trading of bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds that are issued by securities investment trust companies.

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 is right-to-use asset 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 these guidelines need not be counted toward the transaction amount.

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

Article 9. The time required for public announcement and report:

I. Under any of the following circumstances, the Company shall, within 2 days from the date of occurrence of the event, publicly announce and report the
relevant information about the acquisition or disposal of assets that meet the transaction amount defined in these Procedures on the designated website of the FSC. Date of occurrence refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of Board of Directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction (whichever date is earlier); for investments that require the approval of the competent authority, the date of occurrence shall be determined as the earlier between the above dates and the date approved by the competent authority.

II. When the Company at the time of public announcement makes an error or omission in an item required by the regulations to be publicly announced and is required to correct it, all the items shall be again publicly announced and reported in their entirety within 2 days commencing immediately from the date on which the error or omission is known.

III. When acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of the certified public accountant, attorney and securities underwriter at the Company headquarters, where they shall be retained for five years, except where another act provides otherwise.

IV. Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with Article 8, a public report of relevant information shall be made on the information reporting website designated by the FSC within two days commencing immediately from the date of occurrence of the event:

1. Change, termination or rescission of a contract signed in regard to the original transaction.
2. Failure to complete the merger, demerger, acquisition, or share exchange within the deadline prescribed in the contract.
3. Change to the originally publicly announced and reported information.

Article 10. Public Disclosure of Information

Subject to the regulations of the FSC and applicable competent authority.

Article 11. Applicable timing of expert report:

In acquiring or disposing of assets, the Company shall consign an objective,
impartial, and independent expert to issue a report on the assets acquired or disposed of in accordance with the following regulations:

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

(1.) If, for any reason, the company needs to use restrictive, specific or special pricing to serve as reference for the transaction price, then the transaction must be resolved by the board of directors before proceeding. The same shall apply to any future changes to the terms of the transaction.

(2.) Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

(3.) If the following situation occurs with regard to the professional appraisal report, the Company shall engage a CPA to handle the case in accordance with the provisions of the 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. This is not required, however, if all the appraised prices for the assets to be acquired are higher than the transaction amount, or if all the appraised prices for the assets to be disposed of are lower than the transaction amount.

1. The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.

2. 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, that where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may be issued by the original professional appraiser.
If an appraisal report cannot be obtained in time and there is a legitimate reason for the delay, the report, and the CPA's opinion in Subparagraph 3, shall be obtained within 2 weeks commencing immediately from the date of occurrence.

II. Before the date of occurrence of the acquisition or disposal of securities, the latest financial statements of the target company audited or reviewed by CPA should be acquired for the assessment and reference of transaction price. If the transaction amount is 20% or more of the company's paid-in capital or NT$300 million or more, the Company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price; the certified public accountant shall comply with the provisions of the Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF), if the adoption of expert opinions is required. This requirement does not apply, however, to securities with publicly quoted prices from an active market, or if it has been otherwise provided by the regulations of the FSC.

III. If the dollar amount of intangible assets or its right-to-use assets or memberships to be acquired or disposed of by the Company is 20% or more of the Company's paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price; the certified public accountant shall comply with the provisions of the Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF).

IV. The calculation of the transaction amounts referred to in the preceding three articles shall be conducted in accordance with Article 8, Paragraph 2 herein. In the meantime, "within one year" as used herein refers to the year proceeding to the date of occurrence of the current transaction. The basis for calculation, however, shall not include any transactions for which a professional appraisal report or CPA's opinion has been obtained according to these guidelines.

V. 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.
### Procedures for Acquisition and Disposal of Assets

Article 12. Other notes:

I. If the Company's subsidiary is not a public company and its acquisition or disposal of assets reaches the threshold related to paid-in capital or total assets for announcement and reporting specified in these Procedures, the threshold shall be based on the paid-in capital or total assets of the parent company, and the Company shall announce and report such acquisition or disposal in accordance with these Procedures.

II. The subsidiaries of the Company shall follow applicable regulations to formulate and execute Procedures for Acquisition and Disposal of Assets.

III. The total amounts of real estate or securities acquired by the Company and its subsidiaries for business use, and limits on individual real estate or securities:

1. The total amount of real estate acquired for non-operating purpose may not exceed 50% of the company's capital or shareholder equity (whichever is higher); The acquisition of securities for non-operating purpose may not exceed 200% of the company's capital or shareholder equity (whichever is higher); The limit on individual securities invested shall be 50% of the company's capital or shareholder equity (whichever is higher).

2. The total amounts of real estate or securities acquired individually by the Company's subsidiary for non-operating use, and limits on individual securities invested, shall be subject to the following regulations:

   1. Where the subsidiary is not a professional investment specialist, the total amount of real estate acquired for non-operating purpose may not exceed 50% of the Company's capital or shareholder equity (whichever is higher); The total amount of securities acquired for non-operating purpose may not exceed 150% of the company's capital or shareholder equity (whichever is higher); The limit on individual securities invested shall be 50% of the company's capital or shareholder equity (whichever is higher).

   2. Where the subsidiary is a professional investment specialist, the total amount of real estate for non-operating purpose may not exceed 50% of the Company's total asset; The total amount of securities acquired may not exceed 100% of the Company's total asset; The limit on individual securities invested shall be 100% of the company's total asset.
assets.

3. These rules shall not apply if a subsidiary exceeding the investment limit has been approved by the subsidiary's Board of Directors and ratified by the Company's Board of Directors.

Article 13. If managers or relevant implementing personnel of the Company violate the FSC Regulations Governing the Acquisition and Disposal of Assets by Public Companies, appraisals shall be regularly reported in accordance with the Company's Personnel Management Regulation and work rules and disciplinary action shall be taken in accordance with situations.

Article 14. These Procedures or other legal regulations shall be approved by the Audit Committee and then by the Board of Directors, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. When the acquisition or disposal of assets is proposed for discussion by the Board of Directors as prescribed in the preceding paragraph, independent directors' opinions must also be fully taken into consideration. Any objections or qualified opinions made by independent directors must be detailed in board meeting minutes.

The adoption or amendment of the Procedures for Acquisition and Disposal of Assets shall be approved by at least one half of the Audit Committee members and submitted to the Board of Directors for resolution.

If the preceding item is not approved by more than half of all Audit Committee members, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting.

The aforementioned terms "all Audit Committee members" and "all directors" shall be counted as the actual number of persons currently holding those positions.

Article 15. Any matters not covered in these Procedures shall be handled in accordance with relevant laws and regulations of the Company.

Article 16. These Operating Procedures shall be approved by the Audit Committee, submitted to the Board of Directors for resolution, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. When submitting amendment of these Procedures to the Board of Directors for discussion, the
Company shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meeting.

The adoption or amendment of the Procedures for Acquisition and Disposal of Assets shall be approved by at least one half of the Audit Committee members and submitted to the Board of Directors for resolution.

If the preceding item is not approved by more than half of all Audit Committee members, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting.

The aforementioned terms "all Audit Committee members" and "all directors" shall be counted as the actual number of persons currently holding those positions.

The 1st amendment was made on March 7, 2001.
The 2nd amendment was made on March 18, 2003.
The 3rd amendment was made on March 20, 2006.
The 4th amendment was made on March 26, 2007.
The 5th amendment was made on June 21, 2012.
The 6th amendment was made on June 21, 2013.
The 7th amendment was made on June 21, 2014.
The 8th amendment was made on June 18, 2015.
The 9th amendment was made on June 17, 2016.
The 10th amendment was made on June 16, 2017.
The 11th amendment was made on June 21, 2019.