

 直澤科技股份有限公司 CHIEFTEK PRECISION CO.,LTD.	Document Title	Procedures for the Acquisition or Disposal of Assets	Version	9
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Article 1: Purpose

This procedure is established to strengthen asset management, protect investments, and ensure information transparency.

The company shall handle the acquisition or disposal of assets in accordance with this procedure.

Article 2: Legal Basis

This procedure is formulated in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter referred to as the "Securities Act") and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" issued by the Financial Supervisory Commission (hereinafter referred to as the "FSC").

Article 3: Scope of Assets

1. Investments in securities, including stocks, government bonds, corporate bonds, financial bonds, fund beneficiary certificates, depository receipts, stock (warrant) options, beneficiary securities, and asset-backed securities.
2. Real estate (including land, buildings, constructions, investment properties, and construction industry inventory) and equipment.
3. Membership certificates.
4. Intangible assets such as patents, copyrights, trademarks, and franchise rights.
5. Right-of-use assets.
6. Claims of financial institutions, including accounts receivable, foreign exchange purchase discounts, loans, and collections.
7. Derivative financial products.
8. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers in accordance with the law.
9. Other significant assets.

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Article 4: Definitions

1. **Derivative Products:** Refers to forward contracts, options contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the aforementioned contracts, or structured products that embed derivative products, whose value is derived from specific interest rates, prices of financial instruments, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term purchase (sale) contracts.

2. **Assets acquired or disposed of through legal mergers, splits, acquisitions, or share transfers:** Refers to assets acquired or disposed of through mergers, splits, or acquisitions conducted in accordance with the Business Mergers and Acquisitions Act, the Financial Holding Company Act, the Financial Institution Merger Act, or other laws, or through the issuance of new shares to acquire shares of another company as stipulated in Article 156-3 of the Company Act (hereinafter referred to as share transfers).

3. **Related parties, subsidiaries:** Should be determined in accordance with the financial reporting standards for securities issuers.

4. **Professional appraisers:** Refers to real estate appraisers or others legally authorized to engage in real estate and equipment appraisal services.

5. **Date of occurrence of facts:** Refers to the earlier of the transaction signing date, payment date, transaction execution date, transfer date, board resolution date, or any other date that sufficiently confirms the transaction counterpart and transaction amount. However, for investors requiring approval from the

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competent authority, the earlier of the above dates or the date of receiving approval from the competent authority shall prevail.

6. Investment in the Mainland Region: Refers to investments or technology cooperation conducted in the Mainland Region in accordance with the regulations set forth by the Investment Review Committee of the Ministry of Economic Affairs.

7. Investment professionals: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust companies, securities firms engaged in proprietary trading or underwriting, futures firms engaged in proprietary trading, securities investment trust enterprises, securities investment consulting firms, and fund management companies that are established in accordance with legal provisions and regulated by local financial authorities.

8. Securities exchanges: Domestic securities exchange refers to Taiwan Stock Exchange Co., Ltd.; foreign securities exchange refers to any organized securities trading market regulated by the securities authority of that country.

9. Securities firm business locations: Domestic securities firm business locations refer to places where transactions are conducted at dedicated counters established by securities firms in accordance with the regulations governing the trading of securities at securities firm business locations; foreign securities firm business locations refer to the business locations of financial institutions that are regulated by foreign securities authorities and are permitted to engage in securities business.

10. The provisions of this procedure regarding the ten percent of total assets shall be

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calculated based on the total asset amount in the most recent individual or consolidated financial report prepared in accordance with the financial reporting standards for securities issuers.

11. For companies with no par value for their shares or with a par value per share not equal to NT\$10, the provisions of this procedure regarding the twenty percent of paid-in capital transaction amount shall be calculated based on ten percent of the equity attributable to the parent company's owners; for transactions where the paid-in capital reaches NT\$10 billion, the transaction amount shall be calculated based on NT\$20 billion of equity attributable to the parent company's owners.

Article 5: Exclusion of Related Parties

The valuation reports or opinions obtained by the company from accountants, lawyers, or securities underwriters must meet the following requirements for the professional valuers and their valuation personnel, accountants, lawyers, or securities underwriters:

1. They must not have been convicted of violating this law, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or the Business Accounting Act, or for fraud, breach of trust, embezzlement, forgery, or other business-related criminal offenses, resulting in a definitive sentence of more than one year in prison. However, those who have completed their sentence, have had their probation period expire, or have been pardoned for more than three years are exempt from this restriction.
2. They must not be related parties or have substantial relationships with the company.
3. If the company is required to obtain valuation reports from two or more professional

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valuators, different professional valuers or valuation personnel must not be related parties or have substantial relationships with each other.

When issuing valuation reports or opinions, the aforementioned personnel shall handle the matters in accordance with the self-regulatory norms of their respective professional associations and the following items:

1. Before accepting a case, they should carefully assess their own professional capabilities, practical experience, and independence.
2. During the execution of the case, they should properly plan and implement appropriate operational processes to form conclusions and issue reports or opinions based on those conclusions; they must also document the procedures performed, data collected, and conclusions in detail in the case working papers.
3. They should evaluate the appropriateness and reasonableness of the sources of data, parameters, and information used on a case-by-case basis, as the basis for issuing the valuation report or opinion.
4. The declaration should include statements regarding the professionalism and independence of the relevant personnel, the assessment of the appropriateness and reasonableness of the information used, and compliance with relevant laws and regulations.

Article 6: Procedures for Acquiring or Disposing of Real Estate, Equipment, or Rights to Use Assets

1. Assessment and Operational Procedures

The company shall handle the acquisition or disposal of real estate, equipment, or rights to use assets in accordance with the provisions of the company's internal control system related to real estate, factories, and

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equipment cycles.

2. Determination Procedures for Transaction Conditions and Authorization Limits

(1) For the acquisition or disposal of real estate, the transaction conditions and prices shall be determined by referencing the announced current value, assessed value, and actual transaction prices of nearby properties. For amounts equal to or below NT\$50 million, approval from the Chairman of the Board is required, and the transaction must be reported to the Board of Directors at the next meeting. For amounts exceeding NT\$50 million, approval from the Chairman of the Board is required, and the transaction must be approved by the Board of Directors before proceeding.

(2) For the acquisition or disposal of equipment or rights to use assets, one of the following methods must be used: inquiry, comparison, negotiation, or bidding. For amounts equal to or below NT\$50 million, approval must be obtained step-by-step according to the authority management procedures. For amounts exceeding NT\$50 million, the transaction must be approved by the Board of Directors before proceeding.

3. Executing Units

When the company acquires or disposes of real estate, equipment, or rights to use assets, the execution shall be the responsibility of the relevant departments and responsible units after obtaining approval according to the aforementioned authority.

4. Valuation Reports for Real Estate, Equipment, or Rights to Use Assets

(Additional details regarding the valuation reports would typically follow here, but they are not provided in the original text.)

The company shall handle the acquisition or disposal of real estate, equipment, or rights

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to use assets in accordance with the following provisions, except for transactions with domestic government agencies, self-commissioned construction, leased land construction, or the acquisition or disposal of equipment or rights to use assets for business purposes. For transactions where the amount reaches 20% of the company's paid-in capital or NT\$300 million or more, a valuation report issued by a professional appraiser must be obtained prior to the occurrence of the event, and it must comply with the following regulations:

(1) If the transaction price is based on a fixed price, specific price, or special price due to special circumstances, the transaction must first be approved by a resolution of the Board of Directors. The same applies if there are subsequent changes to the transaction conditions.

(2) For transactions amounting to NT\$1 billion or more, valuations must be obtained from two or more professional appraisers.

(3) If the valuation results from the professional appraisers fall into any of the following situations, except when the valuation results for the acquired assets are all higher than the transaction amount, or the valuation results for the disposed assets are all lower than the transaction amount, the company should consult with an accountant to provide specific opinions on the reasons for the discrepancies and the appropriateness of the transaction price:

1. The difference between the valuation result and the transaction amount exceeds 20% of the transaction amount.

2. The difference between the valuation results from two or more professional appraisers exceeds 10% of the transaction amount.

(4) The date of the report issued by the professional appraiser and the date of the contract establishment must not exceed three months. However, if the same announced current value is applicable and has not exceeded six months, the original professional appraiser may issue an opinion letter.

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(5) If the company acquires or disposes of assets through court auction procedures, it may substitute the valuation report or accountant's opinion with the certification documents issued by the court.

5. Calculation of Transaction Amount

The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 12, Paragraph 1, Item (8). The term "within one year" refers to the date of the occurrence of the current transaction, tracing back one year. Any portion for which a valuation report or accountant's opinion has already been obtained in accordance with these procedures shall not be counted again.

Article 7: Procedures for Acquiring or Disposing of Investment in Marketable Securities

1. Assessment and Operational Procedures

The transaction process for the acquisition or disposal of marketable securities shall be handled in accordance with the provisions of the company's internal control system related to investment cycles.

2. Determination Procedures for Transaction Conditions and Authorization Limits

(1) For the acquisition or disposal of marketable securities with active market public quotations, the responsible unit shall determine the decision based on market conditions. For amounts equal to or below NT\$50 million, the decision shall be made by the Chairman of the Board with authorization from the Board of Directors; for amounts exceeding NT\$50 million, it must be approved by the Board of Directors before proceeding.

(2) For the acquisition or disposal of marketable securities without active market public quotations, the most recent financial statements of the target company, audited or reviewed by an accountant, must be obtained prior to the

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occurrence of the event as a reference for assessing the transaction price. Factors such as net asset value per share, profitability, and future development potential should be considered. For amounts equal to or below NT\$50 million, the decision shall be made by the Chairman of the Board with authorization from the Board of Directors; for amounts exceeding NT\$50 million, it must be approved by the Board of Directors before proceeding.

3. Executing Units

When the company acquires or disposes of marketable securities, it shall execute the decision after obtaining the necessary approvals as per the aforementioned authorization limits, with the Finance Department being responsible for the execution.

4. Obtaining Expert Opinions

(1) When the company acquires or disposes of marketable securities, it must obtain the most recent financial statements of the target company, audited or reviewed by an accountant, prior to the occurrence of the event as a reference for assessing the transaction price. Additionally, if the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the company must consult with an accountant to express an opinion on the reasonableness of the transaction price before the occurrence of the event. However, this requirement does not apply if the marketable securities have active market public quotations or if there are other regulations set by the Financial Supervisory Commission.

(2) The company may be exempt from obtaining the most recent financial statements of the target company, audited or reviewed by an accountant, and from consulting with an accountant regarding the reasonableness of the transaction price under the following circumstances:

1. The marketable securities are obtained through cash contributions in accordance with laws for establishment or fundraising, and the rights represented by the securities are proportionate to the contribution

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ratio.

2. Participation in the subscription of marketable securities issued at par value by the target company in accordance with relevant laws for cash capital increases.
3. Participation in the subscription of marketable securities issued by an investment company in which the company directly or indirectly holds 100% ownership, or mutual participation in the subscription of marketable securities issued by wholly-owned subsidiaries during cash capital increases.
4. Buying and selling listed, over-the-counter, and emerging market securities at a stock exchange or brokerage.
5. Domestic government bonds, bonds with buyback or sellback conditions.
6. Publicly offered funds.
7. Acquisition or disposal of stocks of listed (or over-the-counter) companies through the bidding or auction methods established by the stock exchange or over-the-counter market.
8. Participation in cash capital increases of publicly issued domestic companies or subscription of corporate bonds (including financial bonds) in Taiwan, provided that the acquired marketable securities are not privately placed securities.
9. Subscription of domestic private funds or repurchase of domestic private funds in accordance with Article 11, Paragraph 1 of the Securities Investment Trust and Consulting Act, as long as the investment strategy specified in the trust agreement, excluding securities credit transactions and related positions of unliquidated securities, is the same as the investment scope of publicly offered funds.

(3) If the company acquires or disposes of assets through court auction procedures, it may substitute the valuation report or accountant's opinion with the certification documents issued by the court.

5. Calculation of Transaction Amount

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The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 12, Paragraph 1, Item (8). The term "within one year" refers to the date of the occurrence of the current transaction, tracing back one year. Any portion for which a valuation report or accountant's opinion has already been obtained in accordance with these procedures shall not be counted again.

Article 8: Procedures for Acquiring or Disposing of Intangible Assets, Rights to Use Assets, or Membership Certificates

I. Assessment and Operational Procedures

The transaction process for the company to acquire or dispose of intangible assets, rights to use assets, or membership certificates shall be conducted in accordance with the provisions of the company's internal control system related to real estate, plant, and equipment operations.

II. Determination Procedures for Transaction Conditions and Authorization Limits

1. For the acquisition or disposal of membership certificates, the fair market price should be referenced to determine the transaction conditions and transaction price. For amounts equal to or less than NT\$50 million, approval must be obtained step-by-step according to the authorization management procedures; for amounts exceeding NT\$50 million, approval must be obtained from the Board of Directors before proceeding.
2. For the acquisition or disposal of intangible assets or rights to use assets, expert evaluation reports or fair market prices should be referenced to determine the transaction conditions and transaction price. For amounts equal to or less than NT\$50 million, approval must be obtained from the Chairman and reported to the most recent Board of Directors meeting; for amounts exceeding NT\$50 million, approval must be obtained from the Chairman and must be approved by the Board of Directors before proceeding.

III. Executing Units

When the company acquires or disposes of intangible assets, rights to use assets, or membership certificates, the execution shall be carried out by the relevant departments and responsible units after obtaining approval according to the authorization limits mentioned above.

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IV. Expert Evaluation Reports on Intangible Assets, Rights to Use Assets, or Membership Certificates

For transactions involving the acquisition or disposal of intangible assets, rights to use assets, or membership certificates, where the transaction amount reaches 20% of the company's paid-in capital or exceeds NT\$300 million, an accountant should be consulted prior to the occurrence of the transaction to express an opinion on the reasonableness of the transaction price, except in transactions with domestic government agencies.

V. Assets Acquired or Disposed of through Court Auction

For assets acquired or disposed of through court auction procedures, the company may use the certification documents issued by the court in lieu of an evaluation report or accountant's opinion.

VI. Calculation of Transaction Amount

The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 12, Paragraph 1, Item (8). The term "within one year" refers to the date of the occurrence of the current transaction, tracing back one year. Any portion for which a valuation report or accountant's opinion has already been obtained in accordance with these procedures shall not be counted again.

Article 9: Procedures for Handling Related Party Transactions

1. When the company acquires or disposes of assets with related parties, in addition to following the relevant resolution procedures and assessing the reasonableness of transaction conditions as stipulated in Articles 6 to 9, if the transaction amount exceeds 10% of the company's total assets, a valuation report or accountant's opinion from a professional appraiser must also be

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obtained in accordance with Articles 6 to 8.

The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 12, Paragraph 1, Item (8). The term "within one year" refers to the date of the occurrence of the current transaction, tracing back one year. Any portion for which a valuation report or accountant's opinion has already been obtained in accordance with these procedures shall not be counted again.

In determining whether the transaction counterpart is a related party, consideration should be given not only to the legal form but also to the substantive relationship.

2. Evaluation and Operational Procedures

When the company acquires or disposes of real estate or rights to use assets from related parties, or acquires or disposes of other assets from related parties with a transaction amount reaching 20% of the company's paid-in capital, 10% of total assets, or exceeding NT\$300 million, except for the purchase and sale of domestic government bonds, bonds with buyback or sellback conditions, and the subscription or repurchase of money market funds issued by domestic securities investment trust enterprises, the following information must be submitted for approval by the board of directors and acknowledgment by the supervisors before signing the transaction contract and making payments:

1. The purpose, necessity, and expected benefits of acquiring or disposing of the assets.
2. The reasons for selecting the related party as the transaction counterpart.
3. Relevant information for assessing the reasonableness of the proposed transaction conditions in accordance with Article 9, Paragraph 3, Items (1) to (4) and Item (6).
4. The original acquisition date and price of the related party, the transaction counterpart, and their relationship with the company and the related party.
5. A cash flow forecast for each month over the next year starting from the

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anticipated contract signing month, along with an assessment of the necessity of the transaction and the reasonableness of fund utilization.

6. A valuation report or accountant's opinion issued by a professional appraiser obtained in accordance with the previous article.

7. Any restrictions and other important terms related to this transaction.

The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 12, Paragraph 1, Item (8). The term "within one year" refers to the date of the occurrence of the current transaction, tracing back one year. Any portion that has already been submitted to the shareholders' meeting, approved by the board of directors, and acknowledged by the supervisors in accordance with these procedures shall not be counted again.

If an audit committee has been established in accordance with the Securities and Exchange Act, matters requiring acknowledgment by the supervisors must first receive the consent of more than half of the members of the audit committee. This must then be presented to the board of directors for resolution. If the consent of more than half of the members of the audit committee is not obtained, the matter may be approved by more than two-thirds of all directors, and the resolution of the audit committee must be recorded in the minutes of the board meeting.

If the company or its subsidiaries, which are not publicly listed companies, engage in a transaction as described in the first paragraph, and the transaction amount exceeds 10% of the total assets of the publicly listed company, the information listed in the first paragraph must be submitted for approval by the shareholders' meeting before signing the transaction contract and making payments. However, transactions between the company and its subsidiaries, or between subsidiaries themselves, are not subject to this limitation. The term "all members of the audit committee" and "all directors" shall be calculated based on those who are actually in office.

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The company and its subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, may engage in the following transactions. The board of directors may authorize the chairman to proceed with these transactions within a certain limit in accordance with the provisions of Article 6, Paragraph 2, Article 7, Paragraph 2, and Article 8, Paragraph 2, and subsequently report them for ratification at the most recent board meeting:

1. Acquisition or disposal of equipment or rights to use assets for business operations.
2. Acquisition or disposal of rights to use real estate for business operations.
3. Evaluation of the Reasonableness of Transaction Costs
 1. When the company acquires real estate or rights to use assets from related parties, the reasonableness of the transaction costs shall be assessed using the following methods:
 - The transaction price from the related party shall be adjusted by adding necessary financing interest and costs that the buyer is legally obligated to bear. The necessary financing interest cost shall be calculated based on the weighted average interest rate of the loans taken by the company in the year of asset acquisition, but it shall not exceed the maximum borrowing rate for non-financial industries published by the Ministry of Finance.
 - If the related party has previously secured a mortgage loan on the subject property from a financial institution, the total assessed value for lending by the financial institution shall be considered. However, the actual cumulative amount lent by the financial institution must reach at least 70% of the assessed total value, and the lending period must exceed one year. This does not apply if the financial institution is a related party to one of the transaction parties.
 2. For the combined purchase or lease of the same land and building, the transaction costs may be assessed separately for the land and building using any of the methods listed in Article 9, Paragraph 3, Item (1).

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3. When the company acquires real estate or rights to use assets from related parties, the costs of the real estate or rights to use assets shall be assessed in accordance with the provisions of Article 9, Paragraph 3, Items (1) and (2), and the company shall consult with an accountant for review and to provide specific opinions.

4. When the company acquires real estate or rights to use assets from related parties, and the assessment results according to Article 9, Paragraph 3, Items (1) and (2) are lower than the transaction price, the company shall proceed in accordance with the provisions of Article 9, Paragraph 3, Item (5). However, this does not apply if the following conditions are met, and objective evidence is provided along with specific reasonable opinions from professional real estate appraisers and accountants:

1. If the related party is acquiring raw land or leasing land for redevelopment, they may demonstrate compliance with one of the following conditions:

- The raw land is assessed using the methods specified in Article 9, Paragraph 3, Items (1) to (3) and (6), while the building is assessed based on the related party's construction costs plus a reasonable construction profit. The total must exceed the actual transaction price. The term "reasonable construction profit" shall be based on the lower of the average gross profit margin of the related party's construction department over the last three years or the most recent gross profit margin for the construction industry published by the Ministry of Finance.
- Other transactions involving the same property or similar properties in the nearby area within one year, with comparable area and assessed conditions that reflect reasonable floor or area price differences according to real estate sales or leasing practices.

2. The company must demonstrate that the transaction conditions for the real estate purchased from related parties or the rights to use real estate are comparable to other non-related party transactions in the nearby area within one year and have similar areas. The term "nearby area" refers to transactions within the same or adjacent block and within a radius of 500 meters from the transaction property, or those with similar public valuation. The term "similar area" means that the area of other non-related party

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transactions should not be less than 50% of the area of the transaction property. The term "within one year" refers to the date of the occurrence of the acquisition of the real estate or rights to use assets, tracing back one year.

5. When the company acquires real estate or rights to use assets from related parties, and the assessment results according to Article 9, Paragraph 3, Items (1) to (4) are all lower than the transaction price, the following matters shall be handled accordingly. Additionally, the company and publicly listed companies that evaluate investments in the company using the equity method must wait until the high-priced acquired or leased assets have recognized impairment losses, been disposed of, or the lease has been terminated, or appropriate compensation or restoration has been made, or other evidence confirms that there are no unreasonable circumstances, and must obtain approval from the Financial Supervisory Commission before utilizing the special surplus reserve.

1. The difference between the transaction price of the real estate or rights to use assets and the assessed cost shall be allocated to a special surplus reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, and shall not be distributed or converted into capital stock. Investors who evaluate their investments in the company using the equity method, if they are publicly listed companies, shall also allocate the corresponding amount to a special surplus reserve based on their shareholding ratio in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act.

2. The Audit Committee shall perform its duties in accordance with Article 218 of the Company Act, similar to the responsibilities of the supervisors.

3. The handling of the matters in Items 1 and 2 of this paragraph shall be reported to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and public prospectus.

6. When the company acquires real estate or rights to use assets from related parties, if any of the following circumstances apply, it shall be handled in accordance with the provisions of Article 9, Paragraph 2, and the provisions of

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Article 9, Paragraph 3, Items (1) to (3) shall not apply:

1. The related party acquired the real estate or rights to use assets through inheritance or gift.
 2. The time between the related party's contract to acquire the real estate or rights to use assets and the date of this transaction contract exceeds five years.
 3. The company has signed a co-construction contract with the related party, or has commissioned the related party to construct real estate through land commission or lease commission.
 4. The company and its subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, acquire rights to use real estate for business operations from each other.
7. If there is other evidence indicating that the transaction deviates from normal business practices when the company acquires real estate or other rights to use assets from related parties, it shall also be handled in accordance with the provisions of Article 9, Paragraph 3, Item (5).

Article 10: Procedures for Acquiring or Disposing of Derivative Transactions

Section 1: Trading Principles and Policies

1. Types of Transactions

(1) The nature of the company's derivative transactions is categorized based on their purpose into two types: "non-trading" (hedging transactions not intended for trading) and "trading" (financial transactions intended for trading).

(2) Currently, the company is limited to engaging in foreign currency forward contracts as its type of derivative transactions. If there is a need for other types of derivative transactions, prior approval from the board of directors is required before proceeding.

2. Operational and Hedging Strategies

(1) The company engages in derivative financial product transactions primarily for the purpose of risk hedging, focusing on using derivatives to mitigate risks arising from its business operations.

(2) The counterparties for the company's derivative transactions should be selected based on operational needs, choosing financial institutions with better conditions to conduct hedging transactions and avoid credit risk.

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3. Division of Responsibilities

(1) Responsible Supervisor: The head of the finance department is responsible for measuring and managing the risks associated with the aforementioned transactions.

(2) Traders:

(1) Traders are authorized in writing by the chairman and are responsible for engaging in derivative transactions with financial institutions.

(2) Traders should continuously monitor market information and analyze the changes in various products using fundamental and technical methods, reporting the latest information to the responsible supervisor.

(3) Transaction Confirmation: The personnel responsible for transaction confirmation will verify the transaction confirmation documents (or reconciliation statements) from financial institutions against the transaction orders filled out by the traders to ensure accuracy.

(4) Settlement Personnel: Personnel responsible for fund allocation.

(5) Traders, transaction confirmation personnel, and settlement personnel must not hold overlapping roles.

(6) Supervision and Control:

(1) Internal audit personnel should regularly assess the adequacy of internal controls over derivative transactions.

(2) Senior personnel authorized by the board of directors should continuously monitor and control the risks associated with derivative transactions.

(7) Record Keeping: All transaction orders, bank reconciliation statements, transaction authorization documents, and assessment reports should be archived by the accounting department.

4. Performance Evaluation

1. Non-Trading(Hedging) Derivatives: For hedging derivatives, the finance department will evaluate performance based on the net realized gains and losses of each contract type after the market closes on each contract's expiration date.

2.Trading(Financial) Derivatives: The realized positions will be evaluated by the finance

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department based on the actual gains and losses incurred. Unrealized positions will be assessed weekly using the closing prices, with daily settlements of the net gains and losses of open positions serving as the basis for performance evaluation.

5. Establishment of Total Contract Amount and Loss Limits

1. Hedging Transactions:

Since these transactions are conducted based on the company's actual needs, the loss amount for each individual contract shall not exceed 10% of the transaction contract amount. The maximum total loss for all contracts shall not exceed 10% of the total transaction contract amount. If losses from derivative financial transactions exceed the loss limits, actions should be taken in accordance with the provisions of Section 7, Paragraph 2 of these procedures to ensure timely risk control.

2. Financial Transactions:

The loss amount for each individual contract shall be capped at \$100,000, while the total loss for all contracts shall not exceed \$1,000,000. If losses from derivative financial transactions exceed the loss limits, actions should be taken in accordance with the provisions of Section 7 of these procedures to ensure timely risk control.

II. Risk Management Measures

1. Credit Risk Management:

Due to the various factors that can affect the market, operational risks associated with derivative financial products can arise. Therefore, market risk management will be conducted according to the following principles:

(1) Counterparties: Transactions will primarily be conducted with well-known financial institutions, both domestic and international.

(2) Transaction Products: Transactions will be limited to products offered by reputable financial institutions, both domestic and international.

2. Market Price Risk Management:

Select markets that provide fully transparent pricing information.

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3. Liquidity Risk Management:

To ensure market liquidity, financial products with higher liquidity (i.e., those that can be easily unwound in the market) will be prioritized. The financial institutions engaged for transactions 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 for derivative transactions will be limited to the company's own funds. Additionally, the transaction amounts should consider the cash flow needs projected for the next three months.

5. Operational Risk Management

1. Compliance: Strict adherence to the company's authorized limits, operational procedures, and inclusion of internal audits is required to avoid operational risks.

2. Segregation of Duties: Personnel involved in derivative transactions, as well as those responsible for confirmation and settlement, must not hold overlapping roles.

3. Risk Measurement, Supervision, and Control: Personnel responsible for measuring, supervising, and controlling risks should belong to different departments than those mentioned in the previous point. They must report to the board of directors or to senior executives who do not have decision-making responsibilities for transactions or positions.

4. Position Assessment: Positions held in derivative transactions should be evaluated at least once a week. However, for hedging transactions conducted for

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business needs, evaluations should occur at least twice a month. The assessment reports should be submitted to senior executives authorized by the board of directors.

5. Other Important Risk Management Measures: Additional measures should be implemented as necessary to manage risks effectively.

6. Legal Risk Management

Documents signed with financial institutions must be reviewed by specialized personnel from the foreign exchange and legal departments or legal advisors before formal signing, in order to mitigate legal risks.

III. Internal Audit System

Internal audit personnel should regularly assess the adequacy of internal controls related to derivative transactions. They are responsible for monthly audits of the trading department's compliance with the procedures for conducting derivative transactions. An audit report should be prepared, and if any significant violations are discovered, written notification must be sent to the independent directors or the audit committee.

IV. Regular Evaluation Methods and Handling of Abnormal Situations

1. Board Oversight: The board of directors should authorize senior executives to regularly monitor and evaluate whether derivative transactions are conducted in accordance with regulations and whether the risks undertaken are within acceptable limits. If the evaluation report indicates any abnormalities (e.g., positions exceeding loss limits), it must be reported to the board immediately, along with appropriate remedial measures.

2. Evaluation Procedures: The evaluation process should be conducted in accordance with the provisions outlined in Section II, Item 5, Point 4 of these procedures.

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V. Board of Directors' Supervision and Management

1. Supervisory Principles: The board of directors should ensure effective supervision and management according to the following principles:

- The board should designate senior executives to continuously monitor and control the risks associated with derivative transactions. The management principles are as follows:

1. Regularly assess whether the current risk management measures are appropriate and whether they are being implemented in accordance with these procedures and the company's established procedures for conducting derivative transactions.

2. Monitor trading activities and profit/loss situations. If any abnormalities are detected, necessary remedial measures should be taken, and the board should be informed immediately, with independent directors present to provide input.

- Regularly evaluate whether the performance of derivative transactions aligns with established business strategies and whether the risks undertaken are within the company's acceptable limits.

- When conducting derivative transactions, personnel authorized according to the established procedures must report to the most recent board meeting.

2. Record Keeping: The company must establish a record book for derivative transactions, detailing the types and amounts of transactions, the date of board approval, and matters that require careful evaluation as per Section II, Item 5, Points 4 and 5, and Item 1 of Point 5. This information should be thoroughly documented in the record book for reference.

Article 11: Procedures for Handling Corporate Mergers, Divisions, Acquisitions, and Share Transfers

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I: Assessment and Operational Procedures

1. Pre-Board Resolution Requirements: When the company is undertaking a merger, division, acquisition, or share transfer, it must engage accountants, lawyers, or securities underwriters to provide opinions on the fairness of the exchange ratio, acquisition price, or the cash or other assets distributed to shareholders before convening a board meeting for resolution. The opinions must be submitted to the board for discussion and approval. However, if the merger involves a subsidiary in which the company directly or indirectly holds 100% of the issued shares or total capital, or if it involves mergers between subsidiaries that the company directly or indirectly holds 100% of the issued shares or total capital, the requirement to obtain the aforementioned expert opinions may be waived.

2. Disclosure to Shareholders: The company must prepare a public document detailing the important terms and related matters of the merger, division, or acquisition before the shareholders' meeting. This document should include the expert opinions mentioned in Section 11, Paragraph 1, Item 1, along with the notice of the shareholders' meeting, and be delivered to shareholders as a reference for their decision on whether to approve the merger, division, or acquisition. However, matters that are exempt from requiring a shareholders' meeting resolution for mergers, divisions, or acquisitions under other legal provisions are not subject to this requirement. If the shareholders' meeting cannot be convened or resolved due to insufficient attendance, voting rights, or other legal restrictions, or if the proposal is rejected by the shareholders' meeting, the company must promptly disclose the reasons for this occurrence, the subsequent handling procedures, and the anticipated date for reconvening the shareholders' meeting.

II. Other Important Considerations

1. Board Meeting Dates: Companies participating in a merger, division, or acquisition must hold their board and shareholders' meetings on the same day to resolve matters related to the merger, division, or acquisition, unless otherwise stipulated by law or if special

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circumstances have been approved in advance by the Financial Supervisory Commission (FSC). Companies involved in share transfers must also hold their board meetings on the same day, unless otherwise stipulated by law or if special circumstances have been approved in advance by the FSC.

Companies that are publicly listed or whose stocks are traded at securities firms and are participating in a merger, division, acquisition, or share transfer must maintain complete written records of the following information for five years for audit purposes:

- Personnel Information: This includes the basic information of all individuals involved in the merger, division, acquisition, or share transfer plan or its execution prior to the public disclosure of the information, including their titles, names, and identification numbers (passport numbers for foreign individuals).
- Important Dates: This includes dates for signing letters of intent or memoranda, engaging financial or legal advisors, signing contracts, and board meetings.
- Important Documents and Minutes: This includes documents related to the merger, division, acquisition, or share transfer plan, letters of intent or memoranda, important contracts, and minutes of board meetings.

Companies that are publicly listed or whose stocks are traded at securities firms and are participating in a merger, division, acquisition, or share transfer must submit the information specified in Section 11, Paragraph 2, Item 1, Subitems 1 and 2 to the FSC within two days from the date of the board resolution, in the prescribed format via the internet information system.

For companies participating in a merger, division, acquisition, or share transfer that are not publicly listed or whose stocks are not traded at securities firms, the publicly listed or traded company must enter into an agreement with them and handle matters in accordance with Section 11, Paragraph 2, Item 1, Subitems 3 and 4.

2. Pre-Confidentiality Agreement and Principles for Determining and Changing Exchange Ratios or Acquisition Prices

1. Pre-Confidentiality Agreement: All individuals who participate in or are aware of the company's merger, division, acquisition, or share

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transfer plans must provide a written confidentiality agreement. They are prohibited from disclosing the contents of the plan to external parties before the information is made public, and they must not buy or sell shares or other equity-related securities of any company involved in the merger, division, acquisition, or share transfer, either personally or by using another person's name.

2. Principles for Determining and Changing Exchange Ratios or

Acquisition Prices: The company participating in a merger, division, acquisition, or share transfer may not arbitrarily change the exchange ratio or acquisition price, except under the following circumstances, which must be specified in the merger, division, acquisition, or share transfer agreement:

- Cash Capital Increase: Conducting cash capital increases, issuing convertible bonds, issuing bonus shares, issuing bonds with warrants, issuing preferred shares with warrants, issuing stock options, and other equity-related securities.
- Disposal of Major Assets: Actions that involve the disposal of significant company assets that affect the company's financial operations.
- Significant Disasters or Technological Changes: Events such as major disasters or significant technological changes that affect shareholder rights or securities prices.
- Repurchase of Treasury Shares: Adjustments due to any party involved in the merger, division, acquisition, or share transfer legally repurchasing treasury shares.

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- Changes in the Number of Entities Involved: Changes in the number of entities participating in the merger, division, acquisition, or share transfer.
- Other Conditions Specified in the Agreement: Other conditions that have been stipulated in the agreement and publicly disclosed.

III. Contractual Content Requirements

1. Contractual Provisions: When the company participates in a merger, division, acquisition, or share transfer, the contract must specify the rights and obligations of the companies involved in the merger, division, acquisition, or share transfer. 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 must include the following items:

- Breach of Contract Handling: Procedures for addressing breaches of the contract.
- Handling of Securities: Principles for dealing with equity-related securities issued by the company that is being merged or divided, or treasury shares that have been repurchased prior to the merger.
- Treasury Shares Repurchase: The quantity of treasury shares that the participating companies may legally repurchase after the base date for calculating the exchange ratio, along with the principles for handling such repurchases.
- Changes in Participants: Procedures for handling changes in the number of entities involved in the merger, division, acquisition, or share transfer.
- Projected Timeline: The expected progress of the plan and the anticipated completion schedule.
- Procedures for Delays: If the plan is not completed by the deadline, the scheduled date for convening a shareholders' meeting as required by law and other related handling procedures.

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2. Changes in the Number of Participants: If any party involved in the merger, division, acquisition, or share transfer intends to merge, divide, acquire, or transfer shares with another company after the information has been publicly disclosed, and unless the number of participants decreases and the shareholders' meeting has resolved to authorize the board of directors to change the authority, the participating companies must reconvene a shareholders' meeting to re-decide on the original merger, division, acquisition, or share transfer case. All completed procedures or legal actions from the original case must be re-executed by all participating companies.

3. Agreements with Non-Public Companies: If any of the companies participating in the merger, division, acquisition, or share transfer are not publicly listed, the company must enter into an agreement with them and handle matters in accordance with the provisions of Section 9, Paragraph 2, Items 1, 2, and 5.

Article 12: Information Disclosure Procedures

I. Items and Standards for Public Announcement and Reporting

1. Items to be Announced and Reported:

- (1) Acquisition or disposal of real estate or its usage rights from or to related parties, or acquisition or disposal of other assets from or to related parties, with a transaction amount reaching 20% of the company's paid-in capital, 10% of total assets, or exceeding NT\$300 million. However, transactions involving the purchase and sale of domestic government bonds, bonds with buyback or sellback conditions, and subscriptions or repurchases of money market funds issued by domestic securities investment trust enterprises are excluded from this requirement.
- (2) Engaging in mergers, divisions, acquisitions, or share transfers.
- (3) Losses from derivative transactions reaching the maximum loss limit

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specified in the established handling procedures for all or individual contracts.

(4) Acquisition or disposal of equipment or its usage rights for business operations, where the counterparty is not a related party, and the transaction amount meets one of the following criteria:

1. For publicly listed companies with paid-in capital of less than NT\$10 billion, the transaction amount exceeds NT\$500 million.
2. For publicly listed companies with paid-in capital of NT\$10 billion or more, the transaction amount exceeds NT\$1 billion.

(5) Publicly listed companies engaged in construction business acquiring or disposing of real estate or its usage rights for construction purposes, where the counterparty is not a related party, and the transaction amount exceeds NT\$500 million; if the paid-in capital exceeds NT\$10 billion and the disposal involves real estate from self-constructed completed projects, with the counterparty not being a related party, the transaction amount must exceed NT\$1 billion.

(6) Acquisition of real estate through self-built land development, land leasing for development, joint construction and division, joint construction and sharing, or joint construction and sale, where the counterparty is not a related party, and the anticipated investment amount by the company exceeds NT\$500 million.

(7) Asset transactions other than the above six categories, disposal of claims by financial institutions, or investments in mainland China, with a transaction amount reaching 20% of the company's paid-in capital or exceeding NT\$300 million. However, the following situations are excluded from this requirement:

1. Buying and selling domestic government bonds or foreign government bonds with a credit rating not lower than that of Taiwan's sovereign rating.
2. Transactions conducted by professional investors in securities trading at stock exchanges or brokerage offices, or subscriptions for foreign government bonds or general corporate bonds issued in the primary market that do not involve equity, as well as general financial bonds (excluding subordinated bonds), subscriptions or repurchases of securities investment trust funds or futures trust funds, subscriptions or sellbacks of index investment securities, or securities purchased by brokers as required for underwriting business or as recommended by brokers for emerging companies in accordance with the regulations of the Securities Over-the-Counter Trading Center of the Republic of China.

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3. Buying and selling bonds with buyback or sellback conditions, and subscriptions or repurchases of money market funds issued by domestic securities investment trust enterprises.

(8) Calculation of Transaction Amounts

The transaction amounts mentioned in the previous section shall be calculated as follows:

1. The amount for each individual transaction.
2. The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year.
3. The cumulative amount of transactions involving the acquisition or disposal (separately accumulated for acquisition and disposal) of real estate or its usage rights related to the same development project within one year.
4. The cumulative amount of transactions involving the acquisition or disposal (separately accumulated for acquisition and disposal) of the same security within one year.

II. Deadline for Announcement and Reporting

When the company acquires or disposes of assets that fall under the items required for public announcement as specified in Article 12, and the transaction amount meets the announcement and reporting standards outlined in this section, the company shall complete the announcement and reporting within two days from the date the event occurs.

Additionally, the company shall report the status of derivative transactions conducted by itself and its subsidiaries that are not publicly listed in Taiwan, as of the end of the previous month, in the prescribed format, and submit this information to the designated information reporting website of the Financial Supervisory Commission by the 10th of each month.

III. Announcement and Reporting Procedures

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1. The company shall announce and report relevant information on the website designated by the Financial Supervisory Commission (FSC).

2. The company shall report the status of derivative transactions conducted by itself and its subsidiaries that are not publicly listed in Taiwan, as of the end of the previous month, in the prescribed format, and submit this information to the FSC-designated information reporting website by the 10th of each month.

3. If there are errors or omissions in the items that the company is required to announce and report, the company shall re-announce and report all items within two days from the date of becoming aware of such errors or omissions.

4. When the company acquires or disposes of assets, it shall keep relevant contracts, meeting minutes, records, valuation reports, and opinions from accountants, lawyers, or securities underwriters at the company. Unless otherwise provided by law, these documents shall be retained for at least five years.

5. After the company has announced and reported a transaction as required, if any of the following situations occur, the company shall announce and report the relevant information on the FSC-designated website within two days from the date the event occurs:

1. There are changes, terminations, or cancellations of the relevant contracts signed for the original transaction.

2. The merger, division, acquisition, or share transfer is not completed according to the scheduled timeline specified in the contract.

3. There are changes to the content of the original announcement and report.

Article 13: Limits on Total Amount of Non-Business Use Real Estate and Individual

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Securities Acquisitions

1. The total amount of non-business use real estate acquired by the company and its subsidiaries shall be limited to 50% of the equity as reported in the most recent financial statements audited and certified by an accountant for each respective company.

2. The total amount of non-business use securities investments acquired by the company and its subsidiaries shall also be limited to 50% of the equity as reported in the most recent financial statements audited and certified by an accountant for each respective company. Additionally, the amount of individual investments in securities by the company and its subsidiaries shall be limited to 20% of the equity as reported in the most recent financial statements audited and certified by an accountant for each respective company.

3. Investments made by the company shall be authorized by a resolution of the board of directors in accordance with the provisions of the company's articles of incorporation and shall not be subject to the limitation of not exceeding 40% of the paid-in capital as stipulated in Article 13 of the Company Act.

4. Investments made by subsidiaries shall be limited to 100% of the equity as reported in the most recent financial statements audited and certified by an accountant for each respective subsidiary.

Article 14: Control Procedures for Subsidiaries Acquiring or Disposing of Assets

1. Subsidiaries shall establish "Asset Acquisition or Disposal Procedures" in accordance with the relevant provisions of the "Guidelines for Public Companies on Asset Acquisition or Disposal."

2. When a subsidiary acquires or disposes of assets, it shall execute the procedures established by that company.

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3. For subsidiaries that are not publicly listed in Taiwan, if the acquisition or disposal of assets falls under the announcement and reporting requirements specified in Article 10, the parent company shall handle the announcement and reporting on behalf of the subsidiary.

4. In the announcement and reporting standards for subsidiaries, the term "20% of the company's paid-in capital or 10% of total assets" shall be based on the paid-in capital or total assets of the parent company.

5. If a subsidiary has any acquisition or disposal of assets, it shall audit the asset acquisition or disposal procedures and their execution at least quarterly, and maintain written records. If any significant violations are discovered, the subsidiary shall immediately notify the audit unit of the parent company in writing; the audit unit of the parent company shall then submit the written materials to the independent directors or the audit committee.

6. When the audit personnel of the parent company conduct audits of the subsidiaries according to the annual audit plan, they shall also understand the execution of the asset acquisition or disposal procedures by the subsidiaries. If any deficiencies are found, they shall continue to track the improvement status and prepare a follow-up report for the independent directors or the audit committee.

Article 15: Penalties

Personnel of the company who handle the acquisition or disposal of assets in violation of these procedures shall be subject to evaluation and penalties in accordance with the company's personnel management regulations, depending on the severity of the violation.

Article 16: Other Important Matters

For matters not covered in these procedures, the company shall handle them in accordance with relevant laws and regulations as well as the company's related rules and policies.

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Article 17: Implementation and Amendments

The procedures for the acquisition or disposal of assets established by the company shall be submitted to the board of directors for approval and then to the shareholders' meeting for consent. The same process applies to any amendments. When presented to the board of directors for discussion, the opinions of all directors and independent directors shall be fully considered. If there are any opposing or reserved opinions, they shall be recorded in the minutes of the board meeting.

For companies that have established an audit committee in accordance with the Securities and Exchange Act, the establishment or amendment of the procedures for the acquisition or disposal of assets must be approved by more than half of the members of the audit committee and then submitted to the board of directors for resolution. If the approval of more than half of the members of the audit committee is not obtained, the procedures may still be adopted with the consent of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board meeting. The term "all members of the audit committee" and "all directors" as mentioned above shall be calculated based on those currently in office.