

Subject: Rules of Governing Financial and Business Transactions among Related Parties 關係人相互間財務業務相關作業規範

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President of General Management

Article 1

To ensure sound financial and business interactions between this Corporation and its affiliated enterprises and to prevent non arm's-length transactions and improper channeling of interests with respect to the purchase and sale of goods, the acquisition and disposal of assets, the provision of endorsements and guarantees, and loans of funds between this Corporation and its affiliated enterprises, these Rules are adopted pursuant to Article 17 of the Corporate Governance Best-Practice Principles for TWSE Listed Companies.

第一條

為健全本公司與關係人間之財務業務往來，防杜關係人間之進銷貨交易、取得處分資產、背書保證及資金貸與等事項有非常規交易、不當利益輸送情事，爰依上市公司治理實務守則第十七條之規定訂定本作業規範，以資遵循。

Article 2

Except as otherwise provided by law and regulation or by the articles of incorporation, financial and business matters between this Corporation and any of its affiliated enterprises shall be handled in accordance with the provisions of these Rules.

第二條

本公司與關係人相互間財務業務相關作業，除法令或章程另有規定者外，應依本作業規範之規定辦理。

Article 3

The term "affiliated enterprise" as used herein means an enterprise that, in accordance with Article 369-1 of the Company Act, exists independently and has either of the following relationships with this Corporation:

- I. A relationship of control or subordination.
- II. A relationship of mutual investment. In determining whether a relationship of control or subordination under the preceding subparagraph exists, the substance

of the relationship shall be considered in addition to the legal form.

第三條

本規範所稱關係人，應依證券發行人財務報告編製準則規定認定之。

本規範所稱關係企業，為依公司法第三百六十九條之一規定，獨立存在而相互間具有左列關係之企業：

- 一、有控制與從屬關係之公司。
- 二、相互投資之公司。於判斷前項所訂控制與從屬關係時，除注意其法律形式外，應考慮其實質關係。

Article 4

This Corporation shall establish an effective internal control system in regard to its own and its affiliated enterprises' overall operational activities, and shall continue to review the system in order to adapt to changes in the internal and external environment and ensure that the system's design and operation remain effective.

This Corporation shall ensure that any subsidiary develops an effective internal control system, taking into account the laws and regulations of the jurisdiction in which the subsidiary is located and the nature of its operations. For any affiliated enterprise that is not a public company, this Corporation shall still, in consideration of the degree of influence it has on this Corporation's business and finances, require that it develop effective systems for internal control and for managing financial, business, and accounting matters.

第四條

本公司應考量公司整體之營運活動，針對關係人（含關係企業）交易建立有效之內部控制制度，並隨時進行檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

本公司應考量子公司所在地政府法令規定及實際營運性質後，督促子公司建立有效之內部控制制度；關係人如為非公開發行公司，仍應考量其對本公司財務業務之影響程度，要求其建立有效之內部控制制度與財務、業務及會計管理制度。

Article 5

The Corporation has set Subsidiary Management Policy separately to form clear strategy on management and specific procedure on operations. In addition to implementing the adopted internal control system, this Corporation shall pay close attention to the following matters when exercising supervision over the operation and management of its affiliated enterprises:

- I. This Corporation shall obtain an appropriate number of director and supervisor seats in the affiliated enterprise in accordance with the percentage of the shares it

holds.

- II. The assignment of directors of subsidiaries this Corporation 100% owns shall comply with relevant regulations of board of directors. A director that this Corporation assigns to an affiliated enterprise shall regularly attend the affiliate's board meetings, and in order to monitor its operation, shall carefully review its corporate objectives and strategy, financial position, business performance, cash flows, and important contracts, as reported by the various members of the affiliate enterprise's management. The director assigned to the affiliated enterprise shall ascertain the cause of any irregularity found, compile a record, and report the matter to the chairperson or general manager of this Corporation.
- III. The interconal control auditors of this Corporation shall supervise the affiliate's business operations, investigate its financial and business conditions, and review its books, records and audit reports, and may also request reports from the affiliate's board of directors or managerial officers. For any irregularity that may be found, the supervisor assigned to the affiliate shall ascertain the cause, compile a record, and report to the chairperson or general manager of this Corporation.
- IV. This Corporation shall assign competent personnel to assume important positions at its affiliated enterprise, such general manager, financial officer, or internal audit officer, in order to assume the duties and responsibilities of management, decision-making, and supervision and evaluation.
- V. This Corporation, in consideration of the type of business, scale of operations, and number of personnel of a subsidiary, shall instruct the subsidiary in the procedures and methods for establishing an internal audit unit and adopting internal control system self-inspection operations.
- VI. In addition to reviewing the audit reports or self-inspection reports submitted by each subsidiary, the internal audit personnel of this Corporation must also carry out audits of the subsidiaries on a scheduled or unscheduled basis. After audit findings and recommendations have been presented, they shall instruct the audited subsidiaries to make any necessary corrections, and shall prepare follow-up reports on a regular basis to ensure that the subsidiaries have taken appropriate corrective measures in a timely manner.
- VII. Subsidiaries of this Corporation shall submit their annual audit reports the Corporation after completed and within the time required by the Corporation's CPA. Subsidiaries of this Corporation shall regularly complete monthly financial statements for the preceding month. In the event of irregularities, analysis reports shall also be submitted to allow management and control by this Corporation. Other affiliated enterprises shall also regularly submit relevant financial statements for analysis and review by this Corporation.

本公司另訂子公司管理辦法，作為各地區之子公司，在管理上有明確策略及具體作業規範。本公司對關係企業經營管理之監理，除依公司所訂之相關內部控制制度執行外，尚應注意下列事項：

- 一、本公司應依取得股份比例，取得關係企業適當之董事席次。
- 二、本公司持有 100% 股權之子公司，其董事派任以滿足該子公司董事會法遵為目的。本公司派任關係企業之董事應定期監督關係企業之營運，對異常事項應查明原因，作成紀錄並向本公司董事長或總經理報告。
- 三、本公司應派任本公司之內部稽核監督關係企業業務之執行，調查關係企業財務及業務狀況、查核簿冊文件及稽核報告，並得請關係企業之董事會或經理人提出報告，對異常事項應查明原因，作成紀錄並向本公司董事長或總經理報告。
- 四、本公司應派任適任人員就任關係企業之重要職位，如總經理、財務主管或內部稽核主管等，以取得經營管理、決定權與監督評估之職責。
- 五、本公司應視各子公司之業務性質、營運規模及員工人數，指導其設置內部稽核單位及訂定內部控制制度自行檢查作業之程序及方法。
- 六、本公司內部稽核人員除應複核各子公司所陳報之稽核報告或自行檢查報告外，尚須定期或不定期向子公司執行稽核作業，稽核報告之發現及建議於陳核後，應通知各受查子公司改善，並定期做成追蹤報告，以確定其已及時採取適當之改善措施。
- 七、子公司之會計師年度查核報告應於簽證完成後，依照本公司會計師要求時間內，提交本公司。子公司應定期完成上月份之財務報表，如有異常並應檢附分析報告，以供本公司進行控管。其餘關係企業亦應定期提供本公司相關財務報表，以供本公司進行分析檢討。

Article 6

Only if approved by a resolution of the board of directors of this Corporation, a managerial officer of this Corporation may concurrently serve as a managerial officer of any affiliated enterprise and operate the same type of business as this Corporation, either on the officer's own behalf or with another party. The division of powers and responsibilities between this Corporation and its affiliated enterprises with respect to personnel management shall be clearly identified, and personnel transfers between the two shall be avoided. However, where personnel support or transfer is indeed necessary, the scope of work, division of powers and responsibilities, and allocation of costs shall be specified in advance.

第六條

本公司經理人與關係企業之經理人互為兼任時，且自營或與他人經營與本公司同類之業務，經董事會決議行之者，不在此限。本公司與關係企業間之人員管理權責應明確劃分，且應避免人員相互流用，惟如確有支援及調動之必要，應事先規範工作範圍及其權責與成本分攤方式。

Article 7

This Corporation shall establish an effective system of communication with each affiliated enterprise with respect to financial and business matters, and to mitigate credit risks, shall regularly conduct comprehensive risk assessments of their banks, principal clients, and suppliers. With respect to an affiliated enterprise with which it has financial and business interactions, this Corporation shall especially maintain close control over material financial and business items for the purpose of risk management.

第七條

本公司應與各關係企業間建立有效之財務、業務溝通系統，並定期就往來銀行、主要客戶及供應商進行綜合風險評估，以降低信用風險。對於有財務業務往來之關係企業，尤應隨時掌控其重大財務、業務事項，以進行風險控管。

Article 8

Any loans or endorsements/guarantees between this Corporation and an affiliated enterprise shall be carefully assessed and carried out in compliance with the provisions of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and with the procedures prescribed by this Corporation regarding loans to others and provision of endorsements/guarantees.

With respect to the provision of loans, endorsements, or guarantees between this Corporation and an affiliated enterprise, the matters set out below shall be closely reviewed, and results of the assessment submitted to the board of directors. Any loan of funds shall be made only by a resolution of the board of directors, and no other party may be authorized to decide on the matter. The board of directors, in accordance with the preceding paragraph, may authorize the chairperson to provide an endorsement or guarantee within a specific limit, provided it is subsequently submitted to and ratified by the next board meeting:

- I. The necessity and the reasonableness of the loan or the endorsement or guarantee. When funds are loaned or an endorsement or guarantee is made because of business dealings, an assessment shall be made of whether the amount of the loan or amount of the endorsement or guarantee is commensurate with the total amount of the business involved. When short-term financing is needed, the reasons for and the circumstances surrounding the loan shall be set out.
- II. A credit check and a risk assessment of the counterparty requesting the loan or the endorsement or guarantee.
- III. The effects on this Corporation's operational risk and financial position and the rights and interests of its shareholders.
- IV. Whether collateral must be obtained, and an appraisal of its value.

The amount of endorsement /guarantee between this Corporation and affiliated enterprises should be submitted to the chairperson for approval first, and then be submitted for a resolution by the board of directors of this Corporation, except when the amount of endorsement /guarantee is within 5% of the company's current net value. Then, the chairperson of this Corporation can make decision and report in next board of directors meeting for ratification and resolution, and report in next shareholders' meeting for reference.

Any proposed loan between this Corporation and its parent or a subsidiary, or between its subsidiaries, shall be submitted for a resolution by the board of directors. The chairperson may also be authorized, with respect to a specific borrowing counterparty, and within a limit resolved by the board of directors and a period not to exceed 1 year, to provide an accreting loan or to make available a revolving line of credit.

If this Corporation has established independent director positions, the board of directors shall give full consideration to each independent director's opinion with respect to loans, endorsements, or guarantees between this Corporation and any of its affiliated enterprises. Specific opinions by independent directors expressing assent or dissent, and the reasons for dissent, shall be included in the minutes of board meetings.

When a loan of funds for short-term financing is necessary between any two foreign companies in which this Corporation directly or indirectly holds 100 percent of the voting shares, the loan amount is not subject to the restriction of 40 percent of the net worth of the company making the loan. The amount of an endorsement or guarantee between two companies in which this Corporation directly or indirectly holds 90 percent or more of the voting shares may not exceed 10 percent of this Corporation's net worth, except for endorsements or guarantees between two companies in which this Corporation directly or indirectly holds 100 percent of the voting shares.

This Corporation shall properly implement subsequent control measures with respect to loans or endorsements or guarantees. When there is a likelihood of overdue claims or the occurrence of loss, this Corporation shall adopt appropriate conservatory measures to safeguard its rights and interests.

第八條

本公司與關係人間之資金貸與或背書保證應審慎評估並符合「公開發行公司資金貸與及背書保證處理準則」及公司所訂資金貸與他人作業程序及背書保證作業程序。

與關係人間之資金貸與或背書保證應就下列事項進行詳細審查，且將評估結果提報董事會。資金貸與須報經董事會決議後辦理，不得授權其他人決定，背書保證則可經董事會依前項規定授權董事長在一定額度內辦理，惟事後應報經最近期之董事會追認。

- 一、資金貸與或背書保證之必要性及合理性。因業務往來關係從事資金貸與或背書保證者，應評估貸與金額或背書保證金額與業務往來金額是否相當；有短期融通資金之必要者，應列舉得貸與資金之原因及情形。
- 二、資金貸與或背書保證對象之徵信及風險評估。
- 三、對公司營運風險、財務狀況及股東權益之影響。
- 四、應否取得擔保品及擔保品之評估價值。

本公司與關係人間之背書保證額度，應先呈請董事長核准，再提請董事會同意後為之。如公司認為有必要時，董事會授權董事長於公司當期淨值之 5% 內決行，事後再報請最近期之董事會追認，並將辦理之有關情形報股東會備查。

本公司與其母公司或子公司間，或其子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

本公司與關係人間之資金貸與或背書保證，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

本公司直接及間接持有表決權股份百分之百之國外公司間因有短期融通資金之必要從事資金貸與者，融資金額不得超過貸與企業淨值百分之四十之。貸與期限最高不得超過 5 年。對資金貸與或保證之事項應確實執行後續控管措施，如有債權逾期或發生損失之虞時，應採行適當之保全措施，以保障公司權益。

Article 9

Price terms and payment methods shall not differ markedly from those of a normal transaction with a non-related party, nor may they be obviously unreasonable. This Corporation reviews and grants payment terms and credit lines to its subsidiaries in accordance with the procedure of credit line application, and the same review process shall be applied when any changes occur.

When business needs require the purchase of finished products, semi-finished products, or materials from an affiliated enterprise, purchasing personnel shall thoroughly evaluate the reasonableness of the price quoted by the affiliated enterprise based on the market price of materials, target price, profit optimization, and the connection to the business strategy of this Corporation.

Price quotes for the sale of any finished products, semi-finished products, or materials to an affiliated enterprise shall be made with reference to the target price and the reasonable profit margin.

For professional or technical services provided between this Corporation and an affiliated enterprise, both parties shall prepare relevant, proper documents and procedures, and all contract terms and conditions shall comply with normal business practice.

By the end of each month, the accounting personnel of both this Corporation and its affiliated enterprises shall perform cross checks of the purchases and sales of goods between them for the preceding month and the related balances of accounts payable and receivable. If any discrepancies are found, accounting personnel shall identify the cause and prepare a reconciliation statement.

第九條

本公司與關係人間之業務往來，交易條件及支付方式不應與非關係人之正常交易有顯不相當或顯欠合理之情事。本公司給予各子公司之收款方式與授信額度，由本公司依授信額度申請辦法審核，變更時亦同。

因業務需要，向關係人採購成品、半成品、原材料時，採購人員應就原材料市場行情、目標價格及收益最佳化，並與本公司相關策略連結，評估關係人報價之合理性。

向關係人銷售成品、半成品、原材料時，其報價應考量目標價及合理利潤進行報價。

與關係人間之勞務或技術服務，應由雙方備妥相關文件及規範，並應依循一般商業常規。

本公司與關係人之會計人員應於每月底前就上一月彼此間之進、銷貨及應收、應付款項餘額相互核對，若有差異則需瞭解原因並作成調節表。

Article 9.1

When sales or purchase transaction or service provision between this Corporation and affiliate enterprises with estimated whole year transaction amount reaches to 5% of the latest year consolidated assets or consolidated operating revenues, unless applicable to Regulations Governing the Acquisition and Disposal of Assets by Public Companies, or belong to transactions between this Corporation and its subsidiaries or between subsidiaries, shall submit following information for a resolution of board of directors:

- I. The items, purpose, necessity, and expected benefits of the transaction
- II. The reasons of choosing this related party as trading partner
- III. The formula of price calculation and the ceiling of whole year total transaction amount
- IV. An elaboration whether transaction terms and conditions conform to ordinary commercial terms and are not damaging the profits of the Corporation and is shareholder's equity
- V. Any restrictions on the transaction and other important stipulations.

The following matters of aforementioned related party transaction shall be reported in next shareholders' meeting after year end:

- I. Actual transaction amount and term
- II. Whether the transaction price is accordance with resolution of board of directors
- III. Whether the total whole year transaction amount does not exceed the ceiling. If exceeds the ceiling, shall provide reasons, necessity, and reasonableness to explain.

第九條之一

本公司向關係人進銷貨、進行勞務或技術服務交易，預計全年度交易金額達公司最近期合併總資產或最近年度合併營業收入淨額之百分之五者，除適用公開發行公司取得或處分資產處理準則規定，或屬本公司與子公司或子公司彼此間交易者外，應將下列資料提交董事會通過後，始得進行交易：

- 一、交易之項目、目的、必要性及預計效益。
- 二、選定關係人為交易對象之原因。
- 三、交易價格計算原則及預計全年度交易金額上限。
- 四、交易條件是否符合正常商業條款且未損害公司利益及股東權益之說明。
- 五、交易之限制條件及其他重要約定事項。

前項與關係人之交易，應於年度結束後將下列事項提最近期股東會報告：

- 一、實際交易金額及條件。
- 二、是否依據董事會通過之交易價格計算原則辦理。
- 三、是否未逾董事會通過之全年度交易金額上限。如已逾交易金額上限，應說明其原因、必要性及合理性。

Article 10

Any asset transaction, derivative trading, merger, demerger, acquisition, or share transfer between this Corporation and an affiliated enterprise shall be conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the procedures for acquisition and disposal of assets prescribed by this Corporation.

When this Corporation makes an acquisition of securities from or a disposition of securities to an affiliated enterprise, or an acquisition of securities whose underlying is the stock of an affiliated enterprise, this Corporation shall first obtain the financial statements of the issuing company for the most recent period, audited and attested or reviewed by a certified public accountant (CPA), for reference in appraising the transaction price. If the amount of the transaction is 20 percent or more of this

Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, it shall also request a CPA to provide an opinion on the reasonableness of the transaction price, except for securities quoted on an active market or applicable to regulations from Financial Supervisory Commission.

When this Corporation engages in the acquisition of memberships or intangible assets from or their disposition to any of its affiliated enterprises, if the amount of the transaction is 20 percent or more of this Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, it shall request a CPA to provide an opinion on the reasonableness of the transaction price.

第十條

本公司與關係人間之資產交易、衍生性商品交易、進行企業合併、分割、收購或股份受讓，應依照「公開發行公司取得或處分資產處理準則」及本公司所訂取得或處分資產處理程序辦理。

向關係人取得或處分有價證券，或取得以關係企業為標的之有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。

向關係人取得或處分無形資產或其使用權資產或會員證交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。

Article 11

When this Corporation intends to conduct any acquisition or disposal of real property from or to any of its affiliated enterprises, or to conduct an acquisition or disposal of assets other than real property from or to any of its affiliated enterprises in which the transaction amount is furthermore 20 percent or more of this Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, with the exception of the purchase or sale of government bonds, repo or reverse repo bond transactions, or subscription to or redemption of domestic money market funds, it shall have the following matters approved by the board of directors and recognized by the supervisors before it may enter into a contract for the transaction and pay the required payments:

- I. An appraisal issued by a professional appraiser as required by regulations, or a CPA opinion.
- II. The purpose, necessity, and projected benefits of the acquisition or disposal of real property.
- III. The reason for choosing the affiliated enterprise as a trading counterparty.

- IV. Information relating to appraisal of the reasonableness of the preliminary transaction terms in accordance with Regulations Governing the Acquisition and Disposal of Assets by Public Companies Article 16 and Article 17, when acquiring real property from an affiliated enterprise.
- V. The date and price at which the real property was originally acquired by the affiliated enterprise, the trading counterparty, and the trading counterparty's relationship with this Corporation and its affiliated enterprises.
- VI. Monthly cash flow forecasts for a full year commencing from the scheduled month of contract signing, and an evaluation of the necessity of the transaction and the reasonableness of the utilization of funding.
- VII. Any restrictions on the transaction and other important stipulations.
- VIII. An opinion issued by a CPA engaged to review whether the transaction with the affiliated enterprise conforms with ordinary commercial terms and whether it is not damaging to the interests of this Corporation and its minority shareholders.

When the amount of the transaction under the preceding paragraph is 20 percent or more of this Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, this Corporation shall obtain an appraisal report issued by a professional appraiser. If the discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount, this Corporation shall additionally request a CPA to provide a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price, and it shall be approved by a majority of the directors in attendance at a board of directors meeting attended by two-thirds or more of the directors.

In an acquisition of real property from an affiliated enterprise, if the actual transaction price is higher than the appraised transaction cost, and no objective evidence can be presented and no concrete opinion that the transaction is reasonable can be obtained from a professional appraiser and a CPA, the board of directors shall thoroughly review the transaction and determine whether it may prejudice the rights and interests of this Corporation and its shareholders, and when necessary, shall refuse to enter into the transaction. The audit committee shall also exercise their supervisory powers in respect of such a transaction, and when necessary shall notify the board of directors to stop the transaction.

When a transaction as described under the preceding paragraph has been approved by the board of directors and recognized by the supervisors, this Corporation shall set aside a special reserve against the difference between the transaction price and the appraised cost, and may not distribute the difference or use it for capital increase or for payout of dividends. In addition, this Corporation shall report the matters of the transaction listed

in the first paragraph of Article 11 to the shareholders meeting and shall disclose the details of the transaction in the annual report and any prospectus.

When any of the following circumstances is present in a transaction with an affiliated enterprise, after passage by the board of directors, the matter shall also be submitted to the shareholders meeting for passage of a resolution, and neither the affiliated enterprise nor any persons connected with the affiliated enterprise may participate in the voting:

This Corporation or its subsidiary not yet public domestically has transaction mentioned in the first paragraph of Article 11 and the transaction amount reaches to 10% or more of this Corporation's total assets.

According to Company Act, articles of association, or internal procedures of this Corporation, the transaction amount or term has material effect on the operation or shareholders' equity of this Corporation.

This Corporation shall report the actual transaction status (including the actual transaction amount, transaction terms, and the information listed in the first paragraph, etc.) to next shareholders' meeting after the end of financial year, if it conducted the transaction mentioned in the first paragraph with affiliated party.

This Corporation has established an audit committee. Matters that should be recognized by the audit committee in accordance with the provisions of this article must first be approved by more than half of all members of the audit committee and then submitted to the board of directors for resolution. The paragraph 4 and 5 of Article 6 of Regulations Governing the Acquisition and Disposal of Assets by Public Companies apply *mutatis mutandis*.

第十一條

本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：

- 一、依規應取得之專業估價者出具之估價報告，或會計師意見。
- 二、取得或處分資產之目的、必要性及預計效益。
- 三、選定關係人為交易對象之原因。
- 四、向關係人取得不動產，依「公開發行公司取得或處分資產處理準則」第十六條及十七條規定評估預定交易條件合理性之相關資料。
- 五、關係人原取得日期及價格、交易對象及其與本公司和關係人之關係等事項。
- 六、預計訂約月份開始之未來一年各月份現金收支預測表、並評估交易之必要

性及資金運用之合理性。

七、本次交易之限制條件及其他重要約定事項。

八、委請會計師對關係人交易是否符合一般商業條件及是否不損害本公司及其少數股東的利益所出具之意見。

前項取得或處分不動產、設備或其使用權資產交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，應取得專業估價者出具之估價報告，若估價結果與交易金額差距達交易金額之百分之二十以上者，尚應洽請會計師就差異原因及交易價格之允當性表示具體意見，且應由董事會三分之二以上董事出席，出席董事過半數之同意。向關係人取得不動產或其使用權資產，如實際交易價格較評估交易成本之結果為高，且無法提出客觀證據及取具不動產專業估價者與會計師之具體合理意見時，董事會應充分評估是否損及公司及股東之權益，必要時應拒絕該項交易，審計委員會亦應執行其監察權，必要時應即通知董事會停止其行為。

如董事會通過且審計委員會承認前項交易時，本公司除應將交易價格與評估成本間之差額提列特別盈餘公積，不得予以分派或轉增資配股外，尚須將上開交易之處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

關係人交易有下列情事，經董事會通過後，仍應將第一項各款資料提股東會決議通過，且有自身利害關係之股東不得參與表決：

本公司或本公司非屬國內公開發行之子公司有第一項交易，且交易金額達本公司總資產百分之十以上者。

依公司法、本公司章程或內部作業程序規定，交易金額、條件對公司營運或股東權益有重大影響者。

本公司與關係人有第一項交易者，應於年度結束後將實際交易情形（含實際交易金額、交易條件及第一項各款資料等）提最近期股東會報告。

本公司已設置審計委員會，依本條規定應經審計委員會承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，準用「公開發行公司取得或處分資產處理則」第六條第四項及第五項規定。

Article 12

With respect to any financial or business transactions between this Corporation and any affiliated enterprise that requires a resolution of the board of directors, full consideration shall be given to each independent director's opinion. Specific opinions by independent directors expressing assent or dissent, and the reasons for dissent, shall be included in the minutes of board meetings.

When a director is an interested party with respect to a particular agenda item, that director shall enter into recusal and may neither vote on that item nor exercise voting rights as proxy for another director. Directors shall maintain self-discipline among themselves and may not enter into relationships of inappropriate mutual support with other directors.

If spouse, direct relative within two degrees, or an affiliated company which the director has a controlling power has an interest in the matters of the preceding meeting, it shall be deemed that the director has his own interest in the matter.

Upon discovering that, in the course of their duties, the board of directors or a director has committed a violation of law or regulation, the articles of incorporation, or a shareholders meeting resolution, audit committee shall immediately notify the board of directors or the individual director to cease the misconduct, and shall take appropriate measures to curb expansion of the misconduct. When necessary, audit committee shall also file a report with the relevant regulatory authority or agency.

第十二條

與關係人間財務業務往來須經董事會決議者，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

董事對於會議之事項，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，應自行迴避，不得加入討論及表決，亦不得代理其他董事行使其表決權。董事間應自律，不得當相互支援。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

審計委員會對於董事會或董事執行業務有違反法令、章程或股東會決議時，應即通知董事會或董事停止其行為，並採行適當措施以防止弊端擴大，必要時並應向相關主管機關或單位舉發。

Article 13

This Corporation, in compliance with the requirements of laws and regulations regarding matters that must be publicly disclosed or filed and the deadlines for so doing, shall make timely arrangements for the provision by each subsidiary of required financial and business information, or to retain CPAs to audit or review the financial reports of each subsidiary.

This Corporation shall publicly disclose the consolidated balance sheets, consolidated statements of comprehensive income, and CPA secondary review reports covering affiliated enterprises by the deadlines for the filing of the annual financial reports under applicable laws and regulations. Information on any increase, decrease, or other change in affiliated enterprises shall be filed with the TWSE within 2 days of the change.

Information on any material transaction between this Corporation and an affiliated enterprise shall be fully disclosed in the annual report, financial statements, the three reporting forms for affiliated enterprises, and prospectuses.

If an affiliated enterprise experiences financial difficulties, this Corporation shall obtain its financial statements and related materials in order to assess the resulting effect on the finances, business, or operations of this Corporation, and when necessary, appropriate conservatory measures shall be adopted to safeguard this Corporation's rights as a creditor. Under the above circumstances, in addition to specifying the resulting effect on this Corporation's financial position in its annual report and prospectus, this Corporation shall also make a timely announcement of material information on the Market Observation Post System (MOPS).

第十三條

本公司應配合法令規定之應公告或申報事項及其時限，及時安排各子公司提供必要之財務、業務資訊，或委託會計師進行查核或核閱各子公司之財務報告。

本公司應依法令規定之年度財務報告申報期限公告關係企業合併資產負債表、關係企業合併綜合損益表及會計師複核報告書，關係企業有增減異動時，應於異動二日內向臺灣證券交易所申報異動資料。

本公司與關係人間之重大交易事項，應於年報、財務報表、關係企業三書表及公開說明書中充分揭露。

關係人如發生財務週轉困難之情事時，本公司應取得其財務報表及相關資料，以評估其對本公司財務、業務或營運之影響，必要時，應對本公司之債權採行適當之保全措施。有上開情事時，除於年報及公開說明書中列明其對本公司財務狀況之影響外，尚應即時於公開資訊觀測站發布重大訊息。

Article 14

When any of the following circumstances applies to an affiliated enterprise, this Corporation shall make a public disclosure and regulatory filing on its behalf:

For a subsidiary whose shares have not been publicly issued domestically, the amount of the subsidiary's acquisition or disposal of assets, endorsements or guarantees for others, and loans of funds to others meets the criteria for public disclosure and regulatory filing. The parent or the subsidiary undergoes bankruptcy or reorganization proceedings pursuant to applicable laws and regulations.

A major policy is adopted by resolution of the affiliated enterprise's board of directors that has a material effect on the rights and interests of the shareholders or the securities prices of this Corporation.

Any matter regarding a subsidiary constitutes material information required to be announced under the provisions of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed

Securities.

第十四條

本公司之關係企業有下列各項情事時，本公司應代為公告申報相關訊息：

- 一、股票未於國內公開發行之子公司，如其取得或處分資產、辦理背書保證、資金貸予他人之金額達公告申報之標準者。
- 二、母公司或子公司依相關法令進行破產或重整程序之相關事項。
- 三、關係企業經其董事會決議之重大決策，對本公司之股東權益或證券價格有重大影響者。
- 四、本公司之子公司如有符合「臺灣證券交易所股份有限公司對有價證券上市公司重大訊息之查證暨公開處理程序」所規定應發佈之重大訊息者。

Article 15

These Rules, and any amendments hereto, shall be implemented after adoption by the board of directors.

第十五條

本作業規範經董事會通過後實施，修正時亦同。