

IKKA HOLDINGS (CAYMAN) LIMITED

Procedures for acquiring or disposing of assets

Article 1 Purpose

In order to strengthen the company's asset management, protect investments and implement information disclosure, the company's acquisition or disposal of assets shall be handled in accordance with these procedures.

Article 2 Legal Basis

This handling procedure is formulated in accordance with Article 36-1 of the Securities and Exchange Law of the Republic of China and the "Criteria for the Handling of Assets Acquired or Disposed of by Publicly Offering Companies" promulgated by the competent authority of the Republic of China. However, if any matters not covered in these procedures or if the laws and regulations change subsequently, they will be handled in accordance with the relevant laws and regulations currently in effect and the company's relevant regulations.

Article 3 The scope of application of the assets referred to in this procedure

1. Investments in stocks, public bonds, corporate bonds, financial bonds, commendation fund securities, depositary receipts, subscription (sale) warrants, beneficiary securities and asset-based securities, etc.
2. Real estate (including land, houses and buildings, investment real estate, and construction industry inventories) and equipment.
3. Membership card.
4. Intangible assets such as patent rights, copyrights, trademark rights, and franchise rights.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, foreign exchange discounts and loans, and collections).
7. Derivative commodities.
8. Assets acquired or disposed of through merger, division, acquisition or share transfer in accordance with the laws of the Republic of China.
9. Other important assets.

Article 4 Definition of terms

1. Derivatives: refers to forward contracts, option contracts, futures whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indexes, credit ratings or credit indexes, or other variables. Contracts, leverage margin contracts, exchange contracts, combinations of the above contracts, or combined contracts or structured

commodities embedded in derivatives, etc. The so-called forward contract does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts and long-term purchase (sales) contracts.

2. Assets acquired or disposed of through mergers, divisions, acquisitions, or share transfers in accordance with the laws of the Republic of China: refer to assets obtained through mergers, divisions, or acquisitions in accordance with the Enterprise Mergers and Acquisitions Law, the Financial Holding Company Law, the Financial Institutions Merger Law, or other laws of the Republic of China. or dispose of assets, or issue new shares and transfer shares of other companies in accordance with Article 156-3 of the Company Law of the Republic of China (hereinafter referred to as the transfer of shares).

3. Related parties and subsidiaries: shall be identified in accordance with the financial report preparation standards of securities issuers.

4. Professional appraiser: refers to a real estate appraiser or other persons who are legally allowed to engage in the business of appraising real estate and equipment.

5. Date of occurrence: refers to the date of transaction signing, payment date, entrusted transaction date, transfer date, board resolution date or other dates sufficient to determine the transaction object and transaction amount, whichever is the former. However, for investors that require approval from the competent authorities of the Republic of China, the earlier of the issuance date or the date of receipt of approval from the competent authorities of the Republic of China.

6. Investment in Mainland China: refers to investment in Mainland China in accordance with the Regulations on Licensing for Investment or Technical Cooperation in Mainland China by the Investment Review Committee of the Ministry of Economic Affairs of the Republic of China.

7. Those who specialize in investment: refer to financial holding companies, banks, insurance companies, bill finance companies, trust industries, securities dealers and operators that operate self-operated or underwriting businesses that are established in accordance with legal provisions and are managed by local financial authorities. Self-operated futures merchants, securities investment trust enterprises, securities investment consulting enterprises and fund management companies.

8. Stock exchanges: Domestic stock exchanges in the Republic of China refer to the Stock Exchange of the Republic of China Co., Ltd.; foreign stock exchanges refer to any organized securities trading market that is managed by the securities regulatory authority of that country.

9. Business premises of securities firms: The business premises of domestic securities firms in the Republic of China refers to the place where securities firms set up dedicated counters for trading in accordance with the regulations on the administration of securities trading at the business premises of securities firms; the business premises of foreign securities firms refers to the business premises regulated by foreign securities regulatory authorities. The business premises of a financial institution that manages and operates securities business.

Article 5 For the valuation report or the opinion letter from the accountant, lawyer or securities underwriter obtained by the Company, the professional valuer and its appraisers, accountants, lawyers or securities underwriters shall meet the following requirements:

1. Have not been punished for more than one year due to violation of the Securities and Exchange Law, Company Law, Banking Law, Insurance Law, Financial Holding Company Law, and Commercial Accounting Law of the Republic of China, or fraud, breach of trust, embezzlement, forgery of documents, or business crimes. The sentence of fixed-term imprisonment is confirmed. However, this does not apply to cases where three years have passed since execution, probation, or pardon.
2. The parties to the transaction must not be related parties or have substantial related parties.
3. If a company needs to obtain valuation reports from two or more professional appraisers, different professional appraisers or appraisers shall not be related parties to each other or have substantial related parties.

When issuing valuation reports or opinions, the personnel in the preceding paragraph shall comply with the self-regulatory regulations of each trade association to which they belong and the following matters:

1. Before accepting a case, one should carefully evaluate one's professional abilities, practical experience and independence.
2. When executing a case, appropriate operational procedures should be properly planned and executed to form conclusions and issue reports or opinions accordingly; the procedures executed, information collected, and conclusions should be published in detail in the case working papers.
3. The appropriateness and rationality of the data sources, parameters and information used should be assessed item by item as the basis for issuing a valuation report or opinion letter.
4. The statement should include matters such as the professionalism and independence of relevant personnel, the assessment that the information used

is appropriate and reasonable, and compliance with relevant laws and regulations of the Republic of China.

Article 6 This procedure shall be implemented after being approved by the board of directors and submitted to the shareholders' meeting for approval.

From the time the company establishes the audit committee, amendments to this procedure must be approved by more than half of all members of the audit committee before being submitted to the board of directors for resolution, and must be submitted to the shareholders' meeting for approval after the board of directors resolution is submitted. If any director expresses objection and there is a record or written statement, the company shall also send the director's objection information to the audit committee.

If there is no consent from more than one-half of all members of the Audit Committee, it may be carried out 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 of Directors meeting.

All members of the audit committee referred to in Paragraph 3 and all directors referred to in the preceding Paragraph shall be calculated based on those who are actually in office.

Article 7 If the company acquires or disposes assets that must be discussed and approved by the board of directors in accordance with the prescribed procedures or other laws of the Republic of China, the opinions of each independent director shall be fully considered. If the independent directors have any objections or reservations, they shall be recorded in the minutes of the board meeting. stated.

The company's major asset or derivatives transactions must be approved by more than half of all members of the audit committee and submitted to the board of directors for resolution. The provisions of paragraphs 3 and 4 of Article 6 shall apply mutatis mutandis.

Article 8 The amount of assets acquired by the company and its subsidiaries is as follows:

1. The total amount of real estate and right-of-use assets acquired by the company not for business use shall not exceed 40% of the company's net worth; the total amount of real estate and right-of-use assets acquired by the subsidiary not for business use shall not exceed 40% of the company's net worth. More than 40% of the company's net worth.
2. The total amount of marketable securities obtained by the company shall not exceed 300% of the company's net worth; the total amount of marketable securities obtained by a subsidiary shall not exceed 300% of the company's net

worth.

3. The amount of individual marketable securities obtained by the company shall not exceed 300% of the company's net worth; the amount of individual marketable securities obtained by a subsidiary shall not exceed 300% of the company's net worth.

Article 9 The evaluation and operating procedures for acquiring or disposing of real estate, equipment or their right-to-use assets are as follows:

1. The company acquires or disposes of real estate, equipment or its right-of-use assets, except for transactions with domestic government agencies of the Republic of China, commissioning construction on self-owned land, leasing land and commissioning construction, or acquiring or disposing of equipment or its right-of-use assets for business use. , if the transaction amount reaches 20% of the company's paid-in capital or more than NT\$300 million, a valuation report issued by a professional valuer must be obtained before the date of occurrence and meet the following requirements:

(1) When a limited price, a specific price or a special price must be used as a reference for the transaction price due to special reasons, the transaction must first be approved by a resolution of the board of directors; the same applies if there are subsequent changes in transaction conditions.

(2) If the transaction amount exceeds NT\$1 billion, more than two professional valuers should be invited to conduct valuation.

(3) If the valuation results of a professional appraiser fall into any of the following circumstances, except that the valuation results of the acquired assets are all higher than the transaction amount, or the valuation results of the disposed assets are lower than the transaction amount, an accountant should be consulted to analyze the reasons for the differences and the transaction price.

Express specific opinions on the appropriateness of:

1. The difference between the valuation result and the transaction amount is more than 20% of the transaction amount.

2. The difference in valuation results between 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 establishment of the contract shall not exceed three months. However, if the current value announced in the same period is applicable and it is less than six months ago, the original professional valuer may issue an opinion letter.

2. Acquisition or disposal of real estate, equipment or their right-to-use assets with an amount of less than NT\$30,000,000 can only be done after step-by-step approval according to the company's "Regulations on Approval Authority"; if the

amount exceeds NT\$30,000,000 It can only be done after approval by the board of directors.

Article 10 The evaluation and operating procedures for the Company's acquisition or disposal of securities are as follows:

1. The acquisition or disposal of securities must be submitted to the general manager and chairman of the board for approval. If the amount of each transaction exceeds NT\$30 million, it still needs to be reported to the board of directors for approval.
2. When the company and its subsidiaries obtain securities investment, they should obtain the most recent financial statements of the target company that have been verified and certified by accountants before the date of occurrence as a reference for evaluating the transaction price, and the transaction amount must reach the company's paid-in capital. If the amount exceeds 20% or NT\$300 million, an accountant should be consulted to express an opinion on the reasonableness of the transaction price before the date of occurrence. However, this does not apply if the securities have public quotations in an active market or if the Financial Regulatory Commission of the Republic of China provides otherwise.
3. Acquisition or disposal of securities shall be handled in accordance with the Company's "Regulations on Approval Authority".

Article 11 The evaluation and operating procedures for the Company to acquire or dispose of intangible assets or their right-to-use assets or membership certificates are as follows:

1. If the company acquires or disposes of intangible assets or its right-to-use assets or membership certificates with a transaction amount exceeding 20% of the company's paid-in capital or NT\$300 million, except for transactions with domestic government agencies of the Republic of China, it shall Contact an accountant to express an opinion on the reasonableness of the transaction price before the date of occurrence.
2. The Company's acquisition or disposal of intangible assets or their right-to-use assets or membership certificates shall be handled in accordance with the Company's "Regulations on Approval Authority".

Article 12 The calculation of the transaction amount in the first three articles shall be carried out in accordance with the provisions of Paragraph 2 of Article 30, and the so-called "within one year" is based on the date when the transaction occurred. The processing procedures stipulate that the valuation report or accountant's opinion issued by a professional valuation person shall not be included in the calculation.

Article 13 If the company acquires or disposes of assets through court auction procedures, the valuation report or accountant's opinion may be replaced by certification documents issued by the court.

Article 14 When the company and its related parties acquire or dispose of assets, in addition to handling the relevant resolution procedures in accordance with Articles 9, 10, 11 or 12 of these procedures, as well as the provisions of this Article to Article 18 In addition to matters such as evaluating the reasonableness of transaction conditions, if the transaction amount reaches more than 10% of the company's total assets, a professional valuation shall also be obtained in accordance with Articles 9, 10, 11 or 12 of these procedures. Valuation report or accountant's opinion issued by the applicant.

The calculation of the transaction amount in the preceding paragraph shall be carried out in accordance with the provisions of Article 12.

When determining whether a transaction object is a related party, in addition to paying attention to its legal form, the substantive relationship should also be considered.

Article 15 The company acquires or disposes of real estate or its right-of-use assets from related parties, or acquires or disposes other assets other than real estate or its right-of-use assets with related parties, and the transaction amount reaches 2% of the company's paid-in capital. 10. Those whose total assets exceed 10% or NT\$300 million, except for buying and selling public bonds of the Republic of China, bonds with buy-back or sell-back conditions, and subscribing or buying back money market funds issued by securities investment trust enterprises in the Republic of China. , the following information should be submitted to the approval of more than half of all members of the audit committee and approved by the board of directors before signing the transaction contract and making payment:

1. The purpose, necessity and expected benefits of acquiring or disposing of assets.
2. Reasons for selecting the relevant person as the transaction object.
3. Obtain real estate or its right-of-use assets from related parties and evaluate relevant information on the reasonableness of predetermined transaction conditions in accordance with Articles 16 and 17.
4. The related party's original acquisition date and price, transaction object, and its relationship with the company and the related party, etc.
5. Prepare a cash income and expenditure forecast for each month of the next year starting from the contract month, and evaluate the necessity of the transaction and the rationality of the use of funds.

6. Valuation report issued by a professional appraiser obtained in accordance with the provisions of the preceding article, or an accountant's opinion.

7. Restrictions and other important agreements on this transaction.

The company and its parent company, subsidiaries, or its subsidiaries that directly or indirectly hold 100% of the issued shares or total capital engage in the following transactions. The chairman of the board of directors may make an initial decision if the transaction amount is within NT\$30 million, and then Let's report the latest ratification by the board of directors:

1. Acquire or dispose of equipment for business use or its right-to-use assets.
2. Acquire or dispose of real estate use rights assets for business use.

When submitting the matter to the board of directors for discussion in accordance with the provisions of Paragraph 1, the opinions of each independent director shall be fully considered. If the independent directors have any objections or reservations, they shall be stated in the minutes of the board meeting.

If it is necessary to obtain the consent of more than half of all members of the Audit Committee in accordance with the provisions of Paragraph 1 and submit a resolution to the Board of Directors, the provisions of Paragraphs 3 and 4 of Article 6 shall apply mutatis mutandis.

If the company or its subsidiary that is not a domestic public offering company has a transaction in the first paragraph, and the transaction amount reaches more than 10% of the company's total assets, the company shall submit the information listed in the first paragraph to the shareholders' meeting for approval. , before signing the transaction contract and making payment.

However, this does not apply to transactions between the Company and its parent company or subsidiaries, or between its subsidiaries.

The calculation of the transaction amount in Paragraph 1 and the preceding Paragraph shall be carried out in accordance with the provisions of Paragraph 2 of Article 30, and the so-called "within one year" is based on the date of occurrence of this transaction, and is retroactively extrapolated one year forward. The processing procedures stipulate that the parts submitted to the shareholders' meeting, approved by the audit committee and approved by the board of directors will be exempted from further calculation.

Article 16 When a company acquires real estate or its right-to-use assets from a related party, it shall evaluate the reasonableness of transaction costs according to the following methods:

1. Based on the transaction price between the related parties, the necessary capital interest and the costs that the buyer should bear according to law are

added. The so-called necessary capital interest cost is calculated based on the weighted average interest rate of the borrowings in the year when the company purchased the assets, but it shall not be higher than the highest borrowing rate for the non-financial industry announced by the Ministry of Finance of the Republic of China.

2. If the related party has used the subject matter to set up a mortgage loan with a financial institution, the financial institution's total loan appraisal value of the subject matter shall be equal to the loan appraisal value. However, the financial institution's actual cumulative loan value of the subject matter shall reach More than 70% of the total value and the loan period exceeds one year. However, this does not apply if the financial institution and one party to the transaction are related parties to each other.

If land and buildings of the same subject are purchased or leased together, the transaction costs may be assessed separately for the land and buildings according to any of the methods listed in the preceding paragraph.

The company obtains real estate or its right-to-use assets from related parties, evaluates the cost of the real estate or its right-to-use assets in accordance with the provisions of the previous two paragraphs, and should contact an accountant for review and specific opinions.

If the company acquires real estate or its right-to-use assets from a related party and any of the following circumstances occurs, it shall be handled in accordance with the provisions of the preceding article, and the preceding three provisions shall not apply:

1. The related party acquired the real estate or its right-to-use assets due to inheritance or donation.
2. The time when the related party contracted to acquire the real estate or its right-to-use assets has been more than five years since the contract date of this transaction.
3. Sign a joint construction contract with a related party, or obtain real estate by inviting a related party to build the real estate from a land construction commission, a land leasing construction commission, etc.
4. The company and its parent company, subsidiaries, or its subsidiaries that directly or indirectly hold 100% of the issued shares or total capital, acquire real estate use rights assets for business use.

Article 17 If the Company's evaluation results in accordance with the provisions of Paragraph 1 and Paragraph 2 of the preceding Article are both lower than the transaction price, it shall proceed in accordance with the provisions of Article 18. However, this does not apply if due to the following circumstances, objective

evidence and specific reasonable opinions of real estate professional appraisers and accountants are provided:

1. If the relevant person acquires original land or leased land for construction, he may provide evidence that he meets one of the following conditions:

(1) If the land is appraised according to the method stipulated in the preceding article, and the house is appraised based on the construction costs of the related party plus reasonable construction profits, the total amount exceeds the actual transaction price. The so-called reasonable construction profit shall be based on the average operating gross profit rate of the related party's construction department in the past three years or the most recent construction industry gross profit rate announced by the Ministry of Finance of the Republic of China, whichever is lower.

(2) Other non-related party transactions on other floors of the same subject property or adjacent areas within one year, the areas are similar, and the transaction conditions are equivalent after evaluating the reasonable floor or area price difference according to real estate sales or leasing practices. .

2. The company provides evidence that the real estate purchased from a related party or the real estate use right assets obtained by leasing are equivalent to other non-related party transactions in nearby areas within one year and the area is similar.

The so-called neighboring area transaction cases mentioned in the preceding paragraph shall be based on the same or adjacent streets and the distance from the transaction subject matter is less than 500 meters or its announced current value is similar; if the so-called area is similar, the transactions with other non-related parties shall be considered. The principle is that the area of the case should not be less than 50% of the area of the subject matter of the transaction; the so-called "within one year" is based on the date of acquisition of the real estate or its right-to-use assets, and is calculated retrospectively for one year.

Article 18 The company acquires real estate or its right-to-use assets from related parties. If the evaluation results in accordance with the provisions of the first two articles are lower than the transaction price, the following matters shall be handled:

1. The company shall set aside a special surplus reserve in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Law of the Republic of China for the difference between the transaction price of the real estate or its right-of-use assets and the appraisal cost, and shall not distribute or transfer capital to allotment of shares. . If the investors who use the equity method to evaluate the company's investments are publicly listed companies, they should

also set aside special surplus reserves based on their shareholding ratio in accordance with the provisions of Paragraph 1 of Article 41 of the Securities and Exchange Law of the Republic of China.

2. The independent directors of the company's audit committee shall comply with the provisions of Article 218 of the Company Law of the Republic of China.

3. The handling situation in the preceding two paragraphs should be reported to the shareholders' meeting, and the details of the transaction should be disclosed in the annual report and public prospectus.

If the company sets aside a special surplus reserve in accordance with the provisions of the preceding paragraph, it shall wait until the asset purchased or leased at a high price has been recognized as a loss in value or disposed of or the lease has been terminated or appropriate compensation or restoration to the original condition has been made, or there is other evidence to confirm that it is not unreasonable. , and the special surplus reserve may be used only with the consent of the Financial Supervisory Commission of the Republic of China.

If the company acquires real estate or its right-to-use assets from a related party, if there is other evidence showing that the transaction is inconsistent with business practices, it shall also be handled in accordance with the provisions of the previous two paragraphs.

Article 19 When a company engages in derivatives trading, it shall adopt the following risk management measures:

1. The scope of risk management should include credit, market price, liquidity, cash flow, operational and legal risk management.

2. Personnel engaged in trading of derivatives and personnel involved in confirmation, delivery and other operations shall not serve concurrently with each other.

3. Risk measurement, supervision and control personnel should belong to different departments from the personnel in the preceding paragraph, and should report to the board of directors or senior managers who are not responsible for transaction or position decision-making.

4. Positions held in derivatives exchanges should be evaluated at least once a week. However, if hedging transactions are required for business, they should be evaluated at least twice a month. The evaluation report should be sent to the senior executive authorized by the board of directors.

5. Other important risk management measures.

Article 20 When a company engages in derivatives trading, the board of directors shall supervise and manage it in accordance with the following principles:

1. Designated senior managers should pay attention to the supervision and

control of derivatives trading risks at all times.

2. Regularly evaluate whether the performance of derivatives transactions is in line with the established business strategy and whether the risks assumed are within the company's tolerable range.

Senior executives authorized by the board of directors shall manage derivatives transactions in accordance with the following principles:

1. Regularly evaluate whether the risk management measures currently used are appropriate and are actually handled in accordance with these procedures and the company's procedures for engaging in derivatives transactions.

2. Supervise transactions and profits and losses. When any abnormality is discovered, necessary countermeasures should be taken and reported immediately to the board of directors. The board of directors should have independent directors present and express their opinions.

If the company engages in derivatives transactions and authorizes relevant personnel to handle the transactions in accordance with the prescribed procedures for handling derivatives transactions, it shall be reported to the latest board of directors afterwards.

Article 21 When a company engages in derivatives transactions, it shall establish a record book to record the types and amounts of derivatives transactions, the date of approval by the board of directors, and the regulations in accordance with paragraph 4 of Article 19, paragraph 2 of paragraph 1 of the preceding article and Details of matters that should be carefully evaluated in Paragraph 1 of Paragraph 2 shall be recorded in the reference book for future reference.

The company's internal auditors should regularly understand the adequacy of internal controls on derivatives transactions, audit the trading department's compliance with the procedures for derivatives transactions on a monthly basis, and prepare an audit report. If any major violations are discovered, they should be notified in writing. Members of the Audit Committee and independent directors.

Article 22 When a company handles a merger, division, acquisition or share transfer, it shall, before convening a board of directors resolution, appoint accountants, lawyers or securities underwriters to determine the share exchange ratio, purchase price or allotment of cash or other property to shareholders. Express opinions on the rationality and submit them to the board of directors for discussion and approval. However, when a publicly listed company merges its subsidiaries that directly or indirectly hold 100% of the issued shares or total capital, or a merger between its subsidiaries that directly or indirectly holds 100% of the issued shares or total capital, it is not necessary

to obtain a reasonable certificate issued by a preliminary expert. sexual opinions.

Article 23 When a company participates in a merger, division or acquisition, it shall prepare a public document to the shareholders before the shareholders' meeting regarding the important stipulations and related matters of the merger, division or acquisition, and shall agree with the expert opinions and opinions in Paragraph 1 of the preceding Article. The meeting notice of the shareholders' meeting shall be delivered to the shareholders together as a reference for whether to agree to the merger, division or acquisition. However, this does not apply if other laws of the Republic of China prohibit convening a shareholders' meeting to resolve mergers, divisions or acquisitions.

If the shareholders' meeting of any party participating in a merger, split or acquisition cannot convene or resolve a resolution due to insufficient attendance, voting rights or other restrictions under the laws of the Republic of China, or the resolution is vetoed by the shareholders' meeting, the company participating in the merger, split or acquisition should Immediately publicly explain the cause of the occurrence, follow-up actions, and the expected date of the shareholders' meeting.

Article 24 When the company participates in a merger, division or acquisition, unless otherwise provided for by the laws of the Republic of China or there are special factors that have been reported to the Financial Supervisory Commission of the Republic of China for approval in advance, the company shall convene a board of directors and shareholders meeting on the same day to make a resolution. Matters related to mergers, divisions or acquisitions.

When the company participates in the transfer of shares, unless otherwise provided by the laws of the Republic of China or there are special factors that have been reported to the Financial Supervision and Administration Commission of the Republic of China for approval in advance, the board of directors shall be held on the same day.

When a company participates in a merger, split, acquisition or share transfer, it shall keep complete written records of the following information and keep them for five years for review:

1. Basic personnel information: including all persons involved in the merger, split, acquisition or share transfer plan or execution of the plan before the news is made public, including their professional titles, names, and ID numbers (passport numbers in the case of foreigners).
2. Dates of important events: including dates of signing letters of intent or memorandums, entrusting financial or legal advisors, signing contracts, and the

date of the board of directors.

3. Important documents and minutes: including merger, split, acquisition or share transfer plans, letters of intent or memorandums, important contracts and minutes of board meetings and other documents.

If the company participates in a merger, split, acquisition or share transfer, the company shall, within two days from the date of passing the resolution of the board of directors, submit the information in paragraphs 1 and 2 of the preceding paragraph to the Republic of China through the Internet information system in the prescribed format. For the record of the Financial Supervisory Commission.

If a company participating in a merger, split, acquisition or share transfer is a company that is not listed or whose stocks are traded at a securities firm's business premises, the company shall sign an agreement with it and handle the matter in accordance with the provisions of the preceding two paragraphs.

Article 25 All persons who participate in or are aware of the company's merger, division, acquisition or share transfer plan shall issue a written confidentiality commitment and shall not disclose the contents of the plan to the outside before the information is made public, nor may they themselves or use others to Nominally buy and sell stocks and other equity securities of all companies related to mergers, divisions, acquisitions or share transfer cases.

Article 26 When the company participates in a merger, division, acquisition or share transfer, the share exchange ratio or purchase price may not be changed arbitrarily except in the following circumstances, and shall be stipulated in the merger, division, acquisition or share transfer contract. Changes:

1. Handle cash capital increase, issuance of convertible corporate bonds, free allotment of shares, issuance of corporate bonds with stock options, special shares with stock options, stock warrants and other securities of an equity nature.
2. Disposing of the company's major assets and other actions that affect the company's financial business.
3. The occurrence of major disasters, major technological changes, etc. that affect the company's shareholders' rights or securities prices.
4. Adjustments to the legal repurchase of treasury shares by any party participating in a merger, split, acquisition or share transfer.
5. Increase or decrease in the number of entities or companies involved in mergers, divisions, acquisitions or share transfers.
6. Other conditions that may be changed have been stipulated in the contract and have been publicly disclosed.

Article 27 When a company participates in a merger, division, acquisition, or

share transfer, the contract shall specify the rights and obligations of the company participating in the merger, division, acquisition, or share transfer, and shall specify the following matters:

1. Handling of breach of contract.
2. Principles for the treatment of treasury shares that have been previously issued as equity securities or have been bought back by a company that has been eliminated or divided due to merger.
3. After the base date for calculating the share exchange ratio, the participating companies may repurchase the number of treasury shares and their treatment principles in accordance with the laws of the Republic of China.
4. How to handle changes in the number of participating entities or companies.
5. Estimated plan execution progress and estimated completion schedule.
6. When the plan is overdue and not completed, the scheduled date of the shareholders' meeting and other related procedures shall be convened in accordance with the laws of the Republic of China.

Article 28 If any party of a company participating in a merger, split, acquisition or share transfer intends to merge, split, acquire or transfer shares with another company after the information is made public, the number of participating companies will be reduced, and the number of shareholders will be reduced. If the meeting has resolved and authorized the board of directors to change the authority, the company may not convene a shareholders' meeting to reconsider the resolution. In addition to the original merger, division, acquisition or share transfer case, the completed procedures or legal actions shall be reconsidered by all participating companies. Behavior.

Article 29 If a company participating in a merger, split, acquisition or share transfer is a non-public offering company, the company shall sign an agreement with it and handle it in accordance with the provisions of Articles 24, 25 and the preceding article.

Article 30 If the company acquires or disposes of assets under any of the following circumstances, it shall make an announcement and report the relevant information on the website designated by the Financial Supervisory Commission of the Republic of China within two days from the date of occurrence according to the nature and in the prescribed format:

1. Acquire or dispose of real estate or its right-of-use assets from related parties, or artificially acquire or dispose of other assets other than real estate or its right-of-use assets with related parties, and the transaction amount reaches 20% of the company's paid-in capital and total assets Ten percent or more than NT\$300 million. However, this does not apply to the purchase and sale of public bonds of

the Republic of China, bonds with buy-back or sell-back conditions, and the subscription or buy-back of money market funds issued by domestic securities investment trust enterprises in the Republic of China.

2. Conduct mergers, divisions, acquisitions or share transfers.

3. The loss from derivatives trading reaches the total or individual contract loss limit stipulated in the prescribed handling procedures.

4. Acquire or dispose of equipment for business use or its right-to-use assets, and the transaction object is not a related party, and the transaction amount meets one of the following requirements:

(1) If the company's paid-in capital does not reach NT\$10 billion, the transaction amount exceeds NT\$500 million.

(2) If the company's paid-in capital exceeds NT\$10 billion, and the transaction amount exceeds NT\$1 billion.

5. If the company is engaged in construction business and acquires or disposes of real estate or its right-of-use assets for construction use and the transaction object is not a related party, the transaction amount exceeds NT\$500 million, of which the paid-in capital amount reaches NT\$1. If the amount exceeds NT\$10 billion, the real estate property that has been constructed and completed by oneself is disposed of, and the transaction object is not a related party, the transaction amount exceeds NT\$1 billion.

6. The company acquires real estate through self-owned land construction, leased land construction, joint construction and sub-housing, joint construction and sharing, and joint construction and sub-sale, and the transaction object is not a related party. The company estimates that the transaction amount invested will reach NT\$ More than 500 million yuan.

7. Asset transactions other than those listed in the preceding six paragraphs, disposal of creditor's rights by financial institutions, or investments in mainland China, where the transaction amount reaches 20% of the company's paid-in capital or more than NT\$300 million. However, this does not apply to the following circumstances:

(1) Buying and selling public bonds of the Republic of China or foreign public bonds with a credit rating no lower than my country's sovereign rating.

(2) Those who specialize in investment, buy and sell securities on stock exchanges or securities dealers' business premises, or subscribe for foreign public bonds or ordinary corporate bonds issued by raising funds and general financial bonds that do not involve equity in the primary market (not involving equity) (including second-ranked bonds), or subscribe for or buy back securities investment trust funds or futures trust funds, or subscribe for or sell back index

investment securities, or securities firms, due to the needs of underwriting business, serve as advisors for emerging companies and recommend securities firms according to the China Consortium Securities that are required to be subscribed by the Republic of China Securities Over-the-Counter Trading Center.

(3) Buying and selling bonds with buy-back or sell-back conditions, and subscribing for or buying back money market funds issued by securities investment trust enterprises within the Republic of China.

The transaction amount in the preceding paragraph is calculated according to the following method:

1. The amount of each transaction.
2. The cumulative amount of transactions with the same counterparty acquiring or disposing of the same nature of subject matter within one year.
3. The cumulative amount of acquisition or disposal (acquisitions and disposals are accumulated respectively) of the same development project real estate or its right-of-use assets within one year.
4. The cumulative amount of acquisition or disposal of the same securities within one year (acquisition and disposal are accumulated respectively).

The term “within one year” mentioned in the preceding paragraph is based on the date of occurrence of this transaction, and is calculated retrospectively for one year. The part that has been announced in accordance with the provisions of these procedures will not be included again.

The company shall, on a monthly basis, input the information on derivatives transactions of the company and its non-publicly issued subsidiaries in the Republic of China as of the end of the previous month in the prescribed format into the information reporting website designated by the competent authority of the Republic of China before the tenth of each month.

If there are errors or omissions in the items that should be announced in accordance with regulations and need to be corrected when announcing, the company shall re-announce and declare all items within two days from the date of becoming aware of it.

When a company acquires or disposes of assets, it shall keep relevant contracts, minutes of proceedings, reference books, valuation reports, and opinions from accountants, lawyers or securities underwriters with the company, and keep them for at least five years unless otherwise provided by other laws.

Article 31 After the company announces and declares transactions in accordance with the provisions of the preceding article, if it encounters any of the following circumstances, it shall submit the relevant information to the website designated by the Financial Supervision and Administration

Commission of the Republic of China within two days from the date of occurrence for announcement and declaration:

1. The relevant contract signed in the original transaction has been changed, terminated or terminated.
2. The merger, division, acquisition or share transfer is not completed according to the schedule scheduled in the contract.
3. The content of the original announcement has been changed.

Article 32 If the company's subsidiaries are not public companies of the Republic of China, if the acquisition or disposal of assets requires an announcement and declaration in accordance with the provisions of these procedures, the company will do so.

The subsidiaries mentioned in the preceding paragraph are subject to the provisions on paid-in capital or total assets of the announcement-required reporting standards in Article 30, Paragraph 1, which shall be based on the company's paid-in capital or total assets.

Article 33 The stipulation of 10% of total assets in this procedure is calculated based on the amount of total assets in the most recent individual or individual financial report stipulated in the financial reporting standards of the securities issuer.

If the company's stock has no par value or the par value is not NT\$10 per share, the transaction amount stipulated in this procedure is 20% of the paid-in capital, which shall be calculated based on 10% of the equity attributable to the owners of the parent company.

The provisions of this procedure regarding transaction amounts with paid-in capital exceeding NT\$10 billion shall be calculated based on the equity attributable to the owners of the parent company of NT\$20 billion.

Article 34 The company's subsidiaries should also formulate and implement "Procedures for the Acquisition or Disposal of Assets" in accordance with the provisions of these procedures and the relevant provisions of the "Criteria for the Handling of Assets Acquired or Disposed of by Publicly Offered Companies". If the subsidiary is not a publicly listed company, the formulation of this procedure shall be approved by the subsidiary's board of directors, and the same applies for revisions; if the subsidiary is a publicly listed company, the formulation of this procedure shall be in accordance with the "Principles for Handling Assets Acquired or Disposed of by Publicly Offered Companies" regulations.

Information related to the acquisition or disposal of assets by subsidiaries should be reported to the company on a regular basis.

Article 35 Employees of the Company who undertake the acquisition and

disposal of assets in violation of the provisions of these procedures shall be reported regularly for assessment in accordance with the Company's personnel management regulations and shall be punished according to the severity of the case.