第一化成控股（開曼）股份有限公司
IKKA HOLDINGS(CAYMAN) LIMITED

Asset Acquisition or Disposal Procedure

Article 1 Purpose

To strengthen the Company's asset management, safeguard investments, and implement information transparency, the Company's acquisition or disposal of assets shall be handled in accordance with these Procedures.

Article 2 Legal Basis

This processing procedure is established in accordance with Article 36-1 of the Securities and Exchange Act of the Republic of China and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" promulgated

Article 3 Scope of assets referred to in these Procedures

1. Investments in stocks, government bonds, corporate bonds, financial debentures, securities representing funds, depositary receipts, call (put) warrants, beneficiary securities, and asset-backed securities.
2. Real estate (including land, houses and buildings, investment property, and inventory of construction businesses) and equipment.
3. Membership certificates.
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 purchases and discounts, loans, and overdue receivables).
7. Derivative products.
8. Assets acquired or disposed of through merger, division, acquisition, or share transfer under the laws of the Republic of China.
9. Other material assets.

Article 4 Definitions

1. Derivatives: refers to forward contracts, option contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the aforementioned contracts, or hybrid contracts or structured products with embedded derivatives, whose value

is derived from specified interest rates, financial instrument prices, 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 merger, division, acquisition, or share transfer under the laws of the Republic of China: refers to assets acquired or disposed of through merger, division, or acquisition conducted in accordance with the Republic of China Business Mergers and Acquisitions Act, the Financial Holding Company Act, the Financial Institutions Merger Act, or other laws, or the issuance of new shares to acquire shares of another company in accordance with Article 156-3 of the Republic of China Company Act (hereinafter referred to as share transfer).

3. Related parties and subsidiaries: Shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4. Professional appraiser: Means a real estate appraiser or any other person who may legally engage in the appraisal of real estate or equipment.

5. Date of occurrence: Means the earliest of the transaction signing date, payment date, order execution date, transfer date, board of directors resolution date, or any other date sufficient to determine the counterparty and transaction amount. However, for investments requiring approval from the competent authority of the Republic of China, the earlier of the above dates or the date of receipt of approval from the competent authority of the Republic of China shall apply.

6. Investment in Mainland China: Means investment in Mainland China conducted in accordance with the Regulations Governing Permission for Investment or Technical Cooperation in Mainland China of the Investment Commission of the Ministry of Economic Affairs of the Republic of China.

7. Professional investor: Means a financial holding company, bank, insurance company, bills finance company, trust enterprise, securities firm engaged in proprietary trading or underwriting business, futures commission merchant engaged in proprietary trading business, securities investment trust enterprise, securities investment consulting enterprise, or fund management company that is established in accordance with the law and regulated by the local financial competent authority. VIII. Stock Exchange: A domestic stock exchange of the Republic of China refers to the Taiwan Stock Exchange Corporation; a foreign stock exchange refers to any organized securities trading market regulated by the securities competent authority of the relevant country.

8. Place of Business of a Securities Firm: A domestic place of business of a securities

firm of the Republic of China refers to a place where a securities firm conducts transactions at a dedicated counter in accordance with the Regulations Governing Securities Trading on the Places of Business of Securities Firms; a foreign place of business of a securities firm refers to the place of business of a financial institution that is regulated by a foreign securities competent authority and is permitted to engage in securities business.

Article 5 The appraisal report obtained by the Company or the opinion letter issued by a certified public accountant, attorney, or securities underwriter shall meet the following requirements with respect to the professional appraiser and its appraisal personnel, certified public accountant, attorney, or securities underwriter:

I. Has not been finally sentenced to imprisonment for one year or more for violating the Securities and Exchange Act, Company Act, Banking Act, Insurance Act, Financial Holding Company Act, or Business Entity Accounting Act of the Republic of China, or for fraud, breach of trust, embezzlement, forgery of documents, or criminal acts committed in the course of business; provided, however, that this restriction shall not apply if three years have elapsed after completion of the sentence, expiration of the probation period, or pardon.

II. The appraiser shall not be a related party or a substantive related party to the parties to the transaction.

III. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal personnel shall not be related parties or substantive related parties to one another.

The personnel referred to in the preceding paragraph shall, when issuing an appraisal report or opinion letter, comply with the self-regulatory rules of their respective professional associations and the following matters:

1. Before accepting an engagement, they shall carefully assess their own professional competence, practical experience, and independence.
2. When executing an engagement, they shall properly plan and carry out appropriate work procedures to form conclusions and issue the report or opinion letter based thereon; and shall record in detail the procedures performed, information collected, and conclusions in the engagement work papers.
3. They shall evaluate the appropriateness and reasonableness of the sources of data, parameters, and information used on an item-by-item basis, as the basis for issuing the appraisal report or opinion letter.
4. The statement of declarations shall include matters such as the professionalism and independence of the relevant personnel, the assessment that the information used is appropriate and reasonable, and compliance with applicable laws and regulations of

the Republic of China.

Article 6 This Procedure shall take effect after being approved by the Board of Directors and submitted to the Shareholders' Meeting for consent.

From the time the Company establishes an Audit Committee, any amendment to this Procedure shall, before being submitted to the Board of Directors for resolution, be approved by more than one-half of all members of the Audit Committee, and after resolution by the Board of Directors, be submitted to the Shareholders' Meeting for consent. If any director expresses dissent and such dissent is recorded or stated in writing, the Company shall also submit the director's dissent materials to the Audit Committee.

If the approval of more than one-half of all members of the Audit Committee is not obtained, the amendment may be adopted by the affirmative vote 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.

The term "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 actually holding office.

Article 7

Where the Company's acquisition or disposal of assets is required under the prescribed handling procedures or other laws and regulations of the Republic of China to be approved by the board of directors after discussion, the opinions of each independent director shall be fully taken into consideration. If any independent director has an objection or reservation, such objection or reservation shall be recorded in the minutes of the board meeting.

Any material asset or derivative product transaction of the Company shall be approved by at least one-half of all members of the Audit Committee and submitted to the board of directors for resolution, and the provisions of Paragraphs 3 and 4 of Article 6 shall apply mutatis mutandis.

Article 8 The limits for the Company and its subsidiaries to acquire assets are as follows:

1. The total amount of real estate and rights-of-use assets acquired by the Company for non-business use shall not exceed 40% of the Company's net worth; the total amount of real estate and rights-of-use assets acquired by subsidiaries for non-business use shall not exceed 40% of the Company's net worth.
2. The total amount of securities acquired by the Company shall not exceed 300% of the Company's net worth; the total amount of securities acquired by subsidiaries shall

not exceed 300% of the Company's net worth.
3. The amount of individual securities acquired by the Company shall not exceed 300% of the Company's net worth; the amount of individual securities acquired by subsidiaries 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 rights-of-use assets are as follows:
1. When the Company acquires or disposes of real estate, equipment, or rights-of-use assets, except for transactions with government agencies of the Republic of China, self-built on self-owned land, commissioned construction on leased land, or the acquisition or disposal of equipment or rights-of-use assets for operational use, if the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, an appraisal report issued by a professional appraiser shall be obtained prior to the date of the occurrence of the fact, and the following requirements shall be complied with:

(1) If, due to special reasons, a restricted price, specific price, or special price is to be used as the reference basis for the transaction price, such transaction shall first be submitted to and approved by the board of directors; the same shall apply if there are subsequent changes to the transaction terms.

(2) If the transaction amount reaches NT$1 billion or more, the appraisal shall be conducted by two or more professional appraisers.

(3) If the appraisal results of the professional appraisers fall under any of the following circumstances, unless the appraisal results for the acquisition of assets are all higher than the transaction amount, or the appraisal results for the disposal of assets are all lower than the transaction amount, the Company shall engage a certified public accountant to express specific opinions on the reasons for the differences and the fairness of the transaction price:
1. The difference between the appraisal result and the transaction amount reaches 20% or more of the transaction amount.
2. The difference between the appraisal results of two or more professional appraisers reaches 10% or more of the transaction amount.
(4) The date of the report issued by the professional appraiser and the date of contract establishment shall not exceed three months. However, if the same announced current value of the period applies and the period
2. For the acquisition or disposal of real estate, equipment, or the right-of-use assets thereof with an amount not exceeding NT$30 million, such action shall be taken only

after approval at each level in accordance with the Company's "Approval Authority Regulations"; for amounts exceeding NT$30 million, such action shall additionally be submitted to and approved by the Board of Directors before it may be undertaken.

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 shall be submitted to the General Manager and the Chairman for approval. Any single transaction amount exceeding NT$30 million shall also be submitted to the Board of Directors for review.
2. Before the date of occurrence, the Company and its subsidiaries acquiring securities investments shall obtain the most recent financial statements of the target company audited and certified or reviewed by a certified public accountant as a reference for evaluating the transaction price. In addition, if the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, a certified public accountant shall be engaged before the date of occurrence to provide an opinion on the reasonableness of the transaction price. However, this shall not apply if the securities have public quotations in an active market or if otherwise provided by the Financial Supervisory Commission of the Republic of China.
3. The acquisition or disposal of securities shall be handled in accordance with the Company's "Authorization Approval Procedures."

Article 11 The evaluation and operating procedures for the Company's acquisition or disposal of intangible assets, rights-of-use assets, or membership certificates are as follows:

I. Where the amount of a transaction for the acquisition or disposal of intangible assets, rights-of-use assets, or membership certificates by the Company reaches 20% of the Company's paid-in capital or NT$300 million or more, except for transactions with government agencies of the Republic of China, the Company shall, prior to the date of the transaction, engage a certified public accountant to express an opinion on the reasonableness of the transaction price.

II. The acquisition or disposal of intangible assets, rights-of-use assets, or membership certificates by the Company shall be handled in accordance with the Company's "Rules for Approval Authority."

Article 12: The calculation of transaction amounts in the preceding three articles shall be handled in accordance with the provisions of Article 30, Paragraph 2. The term "within one year" shall be based on the date on which the current transaction occurs, tracing backward for one year. Portions for which an appraisal report issued by a professional appraiser or an opinion from a certified public accountant has already been obtained in accordance with the provisions of these Procedures shall not be counted again.

Article 13 Where the Company acquires or disposes of assets through a court auction procedure, the certification documents issued by the court may be substituted for the appraisal report or the accountant's opinion.

Article 14 Where the Company acquires or disposes of assets with a related party, in addition to following the relevant resolution procedures and evaluating the reasonableness of the transaction terms in accordance with Articles 9, 10, 11, or 12 of these Procedures and Articles 14 through 18 hereof, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report issued by a professional appraiser or an accountant's opinion in accordance with Articles 9, 10, 11, or 12 of these Procedures.
The calculation of the transaction amount referred to in the preceding paragraph shall be conducted in accordance with Article 12.
When determining whether a transaction counterparty is a related party, in addition to considering the legal form, the substantive relationship shall also be taken into account.

Article 15 Where the Company acquires or disposes of real property or rights-of-use assets from/to a related party, or acquires or disposes of assets other than real property or rights-of-use assets from/to a related party and the transaction amount reaches 20% of the Company's paid-in capital, 10% of its total assets, or NT$300 million or more, unless the transaction involves the purchase or sale of Republic of China government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by securities investment trust enterprises within the Republic of China, the following information shall be submitted for the approval of more than one-half of all members of the Audit Committee, and shall be presented to the Board of Directors for approval before the transaction contract may be signed and payment may be made:
I. The purpose, necessity, and expected benefits of acquiring or disposing of assets.
II. The reasons for selecting the related party as the transaction counterparty.
III. Relevant information for evaluating the reasonableness of the proposed transaction terms for acquiring real property or rights-of-use assets from a related party, as assessed in accordance with Articles 16 and 17.
IV. Details such as the date and price of the related party's original acquisition, the

transaction counterparty, and its relationship with the Company and the related party.

V. A cash flow forecast table for each month of the upcoming year starting from the expected contract signing month, along with an assessment of the necessity of the transaction and the reasonableness of fund utilization.

VI. An appraisal report issued by a professional appraiser obtained in accordance with the preceding article, or an accountant's opinion.

VII. Restrictions on this transaction and other significant agreed terms.

For transactions between the Company and its parent company, subsidiaries, or subsidiaries in which the Company directly or indirectly holds one hundred percent of the issued shares or total capital, the Chairman may make a decision in advance for transaction amounts within NT$30 million, and subsequently report to the most recent board meeting for ratification:

1. Acquisition or disposal of equipment for operational use or its right-of-use assets.
2. Acquisition or disposal of right-of-use assets of real property for operational use.

When reporting to the board of directors for discussion pursuant to Paragraph 1, the opinions of each independent director shall be fully considered. If any independent director has dissenting or qualified opinions, such opinions shall be recorded in the minutes of the board meeting.

Where, pursuant to Paragraph 1, the matter requires prior approval by more than one-half of all members of the audit committee and resolution by the board of directors, the provisions of Article 6, Paragraphs 3 and 4 shall apply mutatis mutandis.

Where the Company or a subsidiary of the Company that is not a domestic public issuer engages in a transaction under Paragraph 1, and the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall submit the information listed in each item of Paragraph 1 to the shareholders' meeting for approval before entering into the transaction contract and making payments. However, this restriction shall not apply to transactions between the Company and its parent company or subsidiaries, or between subsidiaries of the Company.

The calculation of transaction amounts under Paragraph 1 and the preceding paragraph shall be handled in accordance with Article 30, Paragraph 2. The term "within one year" shall be calculated retrospectively for one year from the date on which the transaction occurs. Amounts already submitted to and approved by the shareholders' meeting, the audit committee, and the board of directors in accordance with these Procedures shall not be counted again.

Article 16 When the Company acquires real estate or right-of-use assets from a related party, the reasonableness of the transaction cost shall be evaluated by the following methods:

1. The transaction price with the related party plus necessary funding interest and costs that the buyer is legally required to bear. The necessary funding interest cost shall be calculated based on the weighted average interest rate of borrowings in the year the Company purchased the asset, provided that it shall not exceed the maximum borrowing interest rate for non-financial industries published by the Ministry of Finance of the Republic of China.
2. If the related party has previously mortgaged the subject property to a financial institution for a loan, the financial institution's total appraised lending value of the subject property may be used, provided that the cumulative actual loan amount extended by the financial institution for the subject property has reached at least seventy percent (70%) of the total appraised lending value and the lending period has exceeded one year. However, this shall not apply if the financial institution and either party to the transaction are related parties.

Where the purchase or lease of the land and the building pertaining to the same subject matter is combined, the transaction cost may be assessed separately for the land and the building by any of the methods set forth in the preceding paragraph.

Where the Company acquires real property or the right-of-use asset of real property from a related party, the cost of the real property or the right-of-use asset of real property shall be assessed in accordance with the provisions of the preceding two paragraphs, and a certified public accountant shall be engaged to review the assessment and provide a specific opinion.

Where the Company acquires real property or the right-of-use asset of real property from a related party under any of the following circumstances, the provisions of the preceding article shall apply, and the provisions of the preceding three paragraphs shall not apply:

1. The related party acquired the real property or the right-of-use asset of real property through inheritance or donation.
2. The time between the related party's execution of the contract to acquire the real property or the right-of-use asset of real property and the date of execution of this transaction exceeds five years.
3. The Company enters into a joint construction contract with the related party, or commissions the related party to construct real property on land owned by the Company or leased land, thereby acquiring the real property.
4. The Company acquires the right-of-use asset of real property for business use from its parent company, subsidiary, or a subsidiary in which the Company directly or indirectly holds one hundred percent of the issued shares or total capital.

Article 17 If the Company's evaluation results under Paragraphs 1 and 2 of the preceding Article are both lower than the transaction price, the Company shall handle the matter in accordance with Article 18. However, this restriction shall not apply under the following circumstances, provided that objective evidence and specific opinions of reasonableness from a professional real estate appraiser and a certified public accountant are submitted:

1. Where the related party acquired bare land or leased land and then constructed buildings thereon, the Company may provide evidence demonstrating compliance with any of the following conditions:

(1) The bare land is evaluated using the methods set forth in the preceding Article, while the buildings are valued based on the related party's construction costs plus a reasonable construction profit, and the combined amount exceeds the actual transaction price. The term "reasonable construction profit" shall be determined based on the lower of the related party's average gross profit margin from its construction department over the most recent three fiscal years or the most recent gross profit margin for the construction industry published by the Ministry of Finance of the Republic of China.

(2) Other non-related party transaction cases involving the same property's other floors or neighboring areas within one year, where the floor areas are similar, and the transaction terms are comparable after adjusting for reasonable floor-level or area price differentials customary in real estate sales or leasing practices.

2. Where the Company provides evidence that the real estate purchased from a related party or the right-of-use assets for real estate acquired through leasing have transaction terms comparable to other non-related party transaction cases in neighboring areas within one year, with similar floor areas.

The neighboring area transaction cases referred to in the preceding paragraph shall, in principle, be those within the same or adjacent street block and within a radius of no more than 500 meters from the subject property, or those with similar announced land values; the term "similar area" shall, in principle, mean that the area of other non-related-party transaction cases is not less than 50 percent of the area of the subject property; the term "within one year" shall be calculated retrospectively for one year from the date on which the acquisition of the real property or the right-of-use asset occurred.

Article 18 Where the Company acquires real property or right-of-use assets from a related party, and the results of the evaluation conducted in accordance with the preceding two articles are both lower than the transaction price, the Company shall handle the following matters:

1. The Company shall set aside a special capital reserve for the difference between the transaction price and the evaluated cost of the real property or right-of-use assets in accordance with Article 41, paragraph 1 of the Securities and Exchange Act of the Republic of China, and such reserve shall not be distributed or capitalized through bonus shares. If an investor that accounts for its investment in the Company using the equity method is a public company, it shall also set aside a special capital reserve in proportion to its shareholding ratio based on the amount so set aside, in accordance with Article 41, paragraph 1 of the Securities and Exchange Act of the Republic of China.
2. The independent directors of the Company's Audit Committee shall handle the matter in accordance with Article 218 of the Company Act of the Republic of China.
3. The handling of the matters in the preceding two subparagraphs shall be reported to the shareholders' meeting, and the detailed content of the transaction shall be disclosed in the annual report and prospectus.

Where the Company has set aside a special capital reserve in accordance with the preceding paragraph, it may use such special capital reserve only after the assets purchased or leased at a high price have been recognized for impairment losses, or have been disposed of, or the lease has been terminated, or appropriate compensation has been made, or the original condition has been restored, or there is other evidence confirming that there is no unreasonableness, and after obtaining the consent of the Financial Supervisory Commission of the Republic of China.

Where the Company acquires real property or right-of-use assets from a related party, and there is other evidence indicating that the transaction is not in the ordinary course of business, the Company shall also handle the matter in accordance with the preceding two paragraphs.

Article 19 When engaging in derivative product transactions, the Company shall adopt the following risk management measures:
1. The scope of risk management shall include credit, market price, liquidity, cash flow, operational, and legal risk management.
2. Personnel who trade derivative products and personnel who handle confirmation, settlement, and other operational matters shall not concurrently serve in each other's roles.
3. Personnel responsible for risk measurement, monitoring, and control shall be in a different department from the personnel referred to in the preceding subparagraph, and shall report to the board of directors or to senior management personnel who do not bear responsibility for trading or position decision-making.
4. Positions held in derivative product transactions shall be evaluated at least once per week; provided, however, that hedging transactions conducted for business needs

5. Other important risk management measures.

Article 20 When the Company engages in derivative transactions, the board of directors shall supervise and manage in accordance with the following principles:
1. Designate senior management personnel to remain vigilant at all times regarding the supervision and control of risks associated with derivative transactions.
2. Periodically assess whether the performance of derivative transactions aligns with established business strategies and whether the risks undertaken fall within the scope the Company is willing to tolerate.
Senior management personnel authorized by the board of directors shall manage derivative transactions in accordance with the following principles:
1. Periodically evaluate whether current risk management measures are appropriate and are indeed implemented in accordance with these procedures and the Company's established procedures for engaging in derivative transactions.
2. Supervise transaction and profit/loss conditions; if any irregularities are detected, take necessary responsive measures and immediately report to the board of directors, and the board of directors shall have independent directors present to express their opinions.
Where the Company engages in derivative transactions and authorizes relevant personnel to handle them in accordance with the established procedures for derivative transactions, such transactions shall be reported to the most recent board meeting thereafter.

Article 21 When the Company engages in derivative product transactions, it shall establish a reference book and shall record in detail in the reference book for future reference the types and amounts of derivative product transactions, the date of approval by the board of directors, and the matters that should be carefully evaluated pursuant to Article 19, Paragraph 4, and the preceding Article, Paragraph 1, Subparagraph 2, and Paragraph 2, Subparagraph 1.
The Company's internal auditors shall periodically understand the adequacy of internal controls over derivative product transactions, and shall conduct monthly audits of the trading department's compliance with the handling procedures for derivative product transactions, and prepare audit reports. If any material violation is discovered, it shall be notified in writing to the members of the Audit Committee and each independent director.

Article 22 When a company conducts a merger, split, acquisition, or share transfer, it shall, before convening a board of directors meeting to pass a resolution, engage certified public accountants, attorneys, or securities underwriters to provide opinions on the reasonableness of the share exchange ratio, acquisition price, or the cash or other property distributed to shareholders, and submit such opinions to the board of directors for discussion and approval. However, a public company merging with its directly or indirectly wholly-owned subsidiary (in terms of issued shares or total capital), or a merger between its directly or indirectly wholly-owned subsidiaries (in terms of issued shares or total capital), may be exempted from obtaining the aforementioned reasonableness opinions issued by such experts.

Article 23 When this Company participates in a merger, split, or acquisition, it shall prepare a public document to shareholders containing the material terms and related matters of the merger, split, or acquisition before the shareholders' meeting is convened, and deliver it to shareholders together with the expert opinion under Paragraph 1 of the preceding article and the notice of the shareholders' meeting, as a reference for whether to approve the merger, split, or acquisition proposal; provided, however, that this shall not apply where, in accordance with other laws and regulations of the Republic of China, a shareholders' meeting resolution is not required for the merger, split, or acquisition.
If the shareholders' meeting of any company participating in a merger, split, or acquisition cannot be convened or resolve the matter due to insufficient attendance, insufficient voting rights, or other legal restrictions under the laws of the Republic of China, or if the proposal is rejected by the shareholders' meeting, the companies participating in the merger, split, or acquisition shall immediately make a public announcement explaining the cause, the subsequent handling procedures, and the expected date of the shareholders' meeting.

Article 24 When the Company participates in a merger, split, or acquisition, unless otherwise provided by other laws of the Republic of China or where special factors have been reported in advance to and approved by the Financial Supervisory Commission of the Republic of China, it shall convene a board of directors meeting and a shareholders' meeting on the same day to resolve matters related to the merger, split, or acquisition.
When the Company participates in a share transfer, unless otherwise provided by other laws of the Republic of China or where special factors have been reported in advance to and approved by the Financial Supervisory Commission of the Republic of China, it shall convene a board of directors meeting on the same day.
When the Company participates in a merger, split, acquisition, or share transfer, it shall prepare complete written records of the following information and preserve them for five years for inspection:

1. Basic personnel information: including the titles, names, and national identification numbers (or passport numbers for foreigners) of all persons involved in the merger, split, acquisition, or share transfer plan or its execution prior to public disclosure of the information.
2. Dates of material events: including the dates of signing a letter of intent or memorandum, engaging financial or legal advisors, signing contracts, and board of directors meetings.
3. Material documents and meeting minutes: including the merger, split, acquisition, or share transfer plan, letter of intent or memorandum, material contracts, and board of directors meeting minutes.
When the Company participates in a merger, split, acquisition, or share transfer, the Company shall, within two days from the date of the board of directors' resolution, report the information specified in Items 1 and 2 of the preceding paragraph to the Financial Supervisory Commission of the Republic of China for recordation through the internet information system in the prescribed format.
If any company participating in the merger, split, acquisition, or share transfer is not a listed company or a company whose stocks are traded at the business places of securities firms, the Company shall enter into an agreement with such company and comply with the provisions of the preceding two paragraphs.

Article 25 All persons involved in or aware of a company merger, division, acquisition, or share transfer plan shall provide a written confidentiality commitment and shall not disclose the contents of the plan to the public before the information is made public, nor shall they, directly or through the name of others, trade stocks or other equity-type securities of any company related to the merger, division, acquisition, or share transfer case.

Article 26 When the Company participates in a merger, split, acquisition, or share transfer, the share exchange ratio or acquisition price shall not be arbitrarily changed except under the following circumstances, and the circumstances under which changes may be made shall be stipulated in the merger, split, acquisition, or share transfer contract:
1. Conducting a cash capital increase, issuing convertible corporate bonds, free distribution of shares, issuing corporate bonds with warrants, preferred shares with warrants, warrant certificates, or other securities with equity characteristics.
2. Disposing of major assets of the Company or other actions that affect the Company's financial or business operations.
3. Occurrence of major disasters, major technological changes, or other events that

affect the shareholders' equity of the Company or the price of its securities.
4. Adjustments due to any party to the merger, split, acquisition, or share transfer lawfully buying back treasury shares.
5. Changes in the number or composition of entities participating in the merger, split, acquisition, or share transfer.
6. Other conditions that have been stipulated in the contract as subject to change and have been publicly disclosed.

Article 27 In the event that the Company participates in a merger, split, acquisition, or share transfer, the contract shall specify the rights and obligations of the companies involved in the merger, split, acquisition, or share transfer, and shall also specify the following matters:
1. Handling of breach of contract.
2. The principles for handling equity-type securities previously issued by a company that is dissolved due to the merger or is split, or treasury shares that have already been repurchased.
3. The quantity of treasury shares that participating companies may repurchase in accordance with the laws of the Republic of China after the reference date for calculating the share exchange ratio, and the principles for handling such shares.
4. The method for handling changes in the number of participating entities or parties.
5. The expected progress of the plan and the expected completion schedule.
6. If the plan is not completed within the scheduled timeframe, the relevant handling procedures, including the scheduled date for convening a shareholders' meeting in accordance with the laws and regulations of the Republic of China.

Article 28 After information regarding any party to a merger, split, acquisition, or share transfer has been publicly disclosed, if such party intends to conduct a merger, split, acquisition, or share transfer with another company, unless the number of participating companies is reduced and the shareholders' meeting has resolved and authorized the board of directors to vary the authority, in which case the company may be exempt from convening a shareholders' meeting to pass a new resolution, all procedures or legal acts already completed in the original merger, split, acquisition, or share transfer shall be performed anew by all participating companies.

Article 29 Where a company participating in a merger, consolidation, acquisition, or share transfer is not a public company, this Corporation shall enter into an agreement with it and handle the matter in accordance with the provisions of Article 24, Article 25, and the preceding article.

Article 30 When the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature thereof and in accordance with the prescribed format, publicly announce 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:

I. Acquiring or disposing of real estate or rights-of-use assets from or with related parties, or engaging in transactions with related parties involving assets other than real estate or rights-of-use assets where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT$300 million or more. However, this restriction does not apply to the purchase or sale of Republic of China government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by securities investment trust enterprises within the territory of the Republic of China.

II. Conducting mergers, divisions, acquisitions, or share transfers.

III. Losses from derivative product transactions reaching the upper limit amount for all or individual contracts as stipulated in the established processing procedures.

IV. Acquiring or disposing of equipment for operational use or rights-of-use assets thereof, where the transaction counterparty is not a related party, and the transaction amount meets one of the following criteria:

(I) If the Company's paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.

(II) If the Company's paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more.

(III) If the Company's paid-in capital is NT$50 billion or more, the transaction amount reaches 5% or more of the paid-in capital.

5. If the Company engages in construction business and acquires or disposes of real estate or right-of-use assets for construction use, and the counterparty is not a related party, the transaction amount reaches NT$500 million or more; provided that if the Company's paid-in capital reaches NT$10 billion or more, and it disposes of real estate from a self-built completed construction project, and the counterparty is not a related party, the transaction amount reaches NT$1 billion or more.

6. If the Company acquires real estate through self-owned land with contracted construction, leased land with contracted construction, joint construction with unit allocation, joint construction with profit sharing, or joint construction with separate sales, and the counterparty is not a related party, the Company's projected investment amount reaches NT$500 million or more.

7. If the Company's paid-in capital reaches NT$50 billion or more, and it trades

government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) on the stock exchange or over-the-counter market of securities firms, and such transactions do not fall under any of the circumstances specified in the proviso items of Subparagraph 8, and the counterparty is not a related party, the transaction amount reaches 5% or more of the Company's paid-in capital.

8. Asset transactions other than those listed in the preceding seven items, disposal of creditor's rights by financial institutions, or investments in Mainland China, where the transaction amount reaches 20 percent of the Company's paid-in capital or NT$300 million or more; provided, however, that the following circumstances are excluded:

(1) Purchase or sale of Republic of China government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China.

(2) For entities whose business is investment, the purchase or sale of securities on a stock exchange or at the business premises of a securities firm, or the subscription in the primary market of foreign government bonds or publicly offered ordinary corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or the subscription or redemption of securities investment trust funds or futures trust funds, or the subscription or resale of exchange-traded notes, or securities subscribed by a securities firm due to underwriting business needs or as a recommending securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange.

(3) Purchase or sale of bonds with repurchase or resale conditions, or subscription or redemption of money market funds issued by securities investment trust enterprises within the Republic of China.

The transaction amount referred to in the preceding paragraph shall be calculated in the following manner:

1. The amount of each individual transaction.
2. The amount accumulated within one year of acquisition or disposition of assets of the same nature with the same counterparty.
3. The amount accumulated within one year of acquisition or disposition (acquisitions and dispositions accumulated separately) of real estate or right-of-use assets under the same development plan.
4. The amount accumulated within one year of acquisition or disposition (acquisitions and dispositions accumulated separately) of the same securities.

The term "within one year" in the preceding paragraph means one year retroactively calculated from the date on which the transaction in question occurs; portions already publicly announced in accordance with these Procedures need not be included again.

The Company shall, on a monthly basis, input the information on derivative transactions engaged in by the Company and its subsidiaries that are not public companies in the Republic of China as of the end of the preceding month, in the prescribed format, into the information reporting website designated by the competent

Article 31 After the Company has made the public announcement and filing of a transaction in accordance with the preceding article, if any of the following circumstances occurs, the relevant information shall be publicly announced and filed on the website designated by the Financial Supervisory Commission of the Republic of China within two days from the date of occurrence:

There is any amendment, termination, or rescission of the relevant contracts entered into for the original transaction.

The merger, split, acquisition, or share transfer is not completed in accordance with the schedule set forth in the contract.

There is any change to the content of the original public announcement or filing.

Article 32 If a subsidiary of the Company is not a public company in the Republic of China, and its acquisition or disposal of assets triggers the obligation to publicly announce and file a report in accordance with the provisions of these Procedures, such announcement and filing shall be made by the Company.

For the subsidiary referred to in the preceding paragraph, the standards for public announcement and filing set forth in Article 30, Paragraph 1, regarding paid-in capital or total assets, shall be based on the paid-in capital or total assets of the Company.

Article 33 The provisions of this Procedures regarding ten percent of total assets shall be calculated based on the total assets amount in the most recent individual or separate financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

For companies whose shares have no par value or whose par value per share is not NT$10, the provisions of this Procedures regarding transaction amounts equivalent to twenty percent of paid-in capital shall be calculated as ten percent of equity attributable to owners of the parent; the provisions of this Procedures regarding transaction amounts equivalent to five percent of paid-in capital shall be calculated as two point five percent of equity attributable to owners of the parent; the provisions of this Procedures regarding transaction amounts reaching NT$10 billion of paid-in capital shall be calculated as NT$20 billion of equity attributable to owners of the parent; and the provisions of this Procedures regarding transaction amounts reaching NT$50 billion of paid-in capital shall be calculated as NT$100 billion of equity attributable to owners of the parent.

Article 34 The Company's subsidiaries shall also establish and implement "Procedures for Acquisition or Disposal of Assets" in accordance with the provisions of these Procedures and the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." For subsidiaries that are not public companies, the establishment of such procedures shall be approved by the subsidiary's board of directors, and the same shall apply to any amendments; for subsidiaries that are public companies, the establishment of such procedures shall be handled in accordance with the provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." Information related to the acquisition or disposal of assets by subsidiaries shall be reported to the Company on a regular basis.

Article 35 If employees of the Company violate the provisions of these Procedures in handling the acquisition and disposal of assets, they shall be reported for performance evaluation on a regular basis in accordance with the Company's Personnel Management Measures, and penalties shall be imposed according to the severity of the circumstances.

Article 36 These Rules shall take effect after approval by the Board of Directors and adoption by the shareholders' meeting; the same shall apply to any amendments. These Rules were established on March 20, 2020.
First amendment on June 24, 2022.
Second amendment approved by the Board of Directors on March 11, 2026, submitted to the shareholders' meeting on June 26, 2026, for approval and implementation.

This English version is a translation based on the original Chinese version. Where any discrepancy arises between the two versions, the Chinese version shall prevail.