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1. In order to make the company's handling of transactions with related parties, specific companies and the group defined of operation and management. Strategies and specifications to achieve the purpose of internal control, safeguard the rights and interests of the company, and protect the investment interests of shareholders. This method is specially formulated.
2. According to "[T-6-201707-005] Financial Reporting Standards for Securities Issuers" and "[T-6-201707-037] International Accounting Standards" No. 24 definition and covered objects of related parties, including one of the following situations :
 - (1) Investee companies evaluated by the company using the equity method.
 - (2) The company's directors, supervisors, general manager, deputy manager, and assistant deputy manager (director, deputy director).
 - (3) spouses or cohabitants of the company's directors, supervisors, general manager, deputy general manager, assistant deputy general manager (director, deputy director) of Children.
 - (4) the spouse or cohabitant of the company's directors, supervisors, general manager, deputy general manager, assistant deputy general manager (director, deputy director) of Children.
 - (5) The company's directors, supervisors, general manager, deputy general manager, assistant deputy general manager (director, deputy director) or dependent relatives of their spouses or cohabitants.
 - (6) "[T-6-201707-038] Financial Supervisory Commission Letter Order 0920001301" Managers and their children, spouses or cohabitants specified or his spouse or cohabitant of children, or the dependent relatives of his spouse or cohabitant.
 - (7) Chapter 6-1 of the "[T-6-201707-002] Company Law" Affiliated enterprises and their directors, supervisors and managers as referred.
 - (8) Companies or institutions listed as related enterprises in the information published or published by the company.

When determining whether a transaction object is a related party, in addition to paying attention to its legal form, the actual relationship still needs to be considered.

3. The term "specific company" as mentioned in these Measures refers to any specific company that meets any of the following circumstances and is deemed to be a specific company:
 - (1) Those who hold more than 20% but not more than 50% of the total number of issued shares of the company.
 - (2) The directors, supervisors and shareholders holding more than 10% of the total shares. If the total number of issued shares of the company exceeds 30%, and the two parties have financial or business records, The stocks held by the above-mentioned persons include their spouses, minor children and those who hold them in the name of others.
 - (3) More than 30% of the company's operating income from the company and its affiliated companies.
 - (4) The company's main product raw materials (referring to those that account for more than

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30% of the total purchase amount and manufacturing products of key raw materials) or major commodities (referring to those accounting for more than 30% of total operating income), the quantity or the total purchase amount more than 50% from other companies and their affiliated companies.

4. The term "group enterprise" as mentioned in these Measures refers to any group enterprise as following :
- (1) The parent company and subsidiaries.
 - (2) The company directly or indirectly controls the personnel, finance or business operators of another company; or another company directly or indirectly controls the personnel, finance or business operators of the company. The main of direct or indirect control of its personnel, finance or business operations refers to those who meet one of the following circumstances:
 - i. Obtain more than half of the other party's director seats.
 - ii. The designated person is hired as the the other party of general manager.
 - iii. Those who have the right to operate the other party in accordance with the joint venture contract.
 - iv. The amount of financial financing of the other party reaches more than one-third of the total assets of the other party.
 - v. Endorse and guarantee the amount of the other party's total assets for more than one-third of the other party's total assets.
 - (3) The mutual investment between the company and another company reaches more than one-third of the total voting shares or total capital of the other company, and it can directly or indirectly control the other party's personnel, finance or business operators for each other.
 - (4) The total directors, supervisors and general managers of the company and others are more than half. The calculation method includes the spouses, children and relatives of these persons within the second degree of consanguinity.
 - (5) More than half of the total issued shares with vote or total capital of the company and others are held or contributed by the same shareholders.
 - (6) Other investment companies that evaluate the company using the equity method and their related parties collectively hold more than half of the issued voting shares of the company; or the company and its related parties collectively hold other investments in the company that use the equity method. More than half of the company's issued voting shares.
 - (7) Although the one of the above situations of No (4) to (6) exists, this does not apply if it can be proven that there is no controlling or subordinate relationship.
5. Transactions as mentioned in these Measures refer to the transfer of resources or obligations between related parties, specific companies and group enterprises, regardless of payment of the price.

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6. Types of transactions with related parties, specific companies and the group, including:
- (1) Sales
 - (2) Purchase
 - (3) Asset transactions and long-term equity investment
 - (4) Financing
 - (5) Endorsement guarantee
 - (6) Labor transactions
 - (7) Lease transactions
 - (8) Other business transactions (commissions, technology licensing, donations, etc.)
7. For major transactions between the company and related parties, specific companies and the group, the transaction content and transaction results, including the impact on profits and losses and financial status, shall be determined in accordance with the Securities Issuer of the Republic of China [T-6-201707-005] "Financial Reporting Preparation Standards", generally accepted accounting principles and regulations of the securities issuance authority shall be fully disclosed in each financial report.
8. The procedures for sales and purchases, determination of transaction prices, and management of payment terms between the company and its related parties, specific companies, and the group are as follows:
- (1) Sales
 - i. Transaction-related processing procedures: In accordance with the sales and collection cycle operating procedures of the company's "internal control system".
 - ii. Transaction price determination: The company's price determination for related parties is the same as general commercial behavior, taking into account cost factors, such as: transaction conditions, payment methods, tariffs and customs declaration fees, transportation costs, etc., as well as the market competition situation in the location of each related party. After that, it will be decided by both parties.
 - iii. Receipt terms: The terms of payment shall be negotiated by both parties with reference to the transaction conditions of our clients. However, the actual repayment time by both parties after considering the following factors:
 - (a). Exchange rate risk: When the exchange rate is expected to fluctuate significantly, you can choose a more favorable time point to minimize exchange rate losses.
 - (b). Interest factors: Compare the interest differences between banks in the two places and make appropriate arrangements to minimize bank fees.
- If there are both accounts receivable and accounts payable for related companies, mutual offsets may be used when necessary to avoid exchange rate risks and exchange-related expenses.
9. When there are assets or investment transactions of equity method between the company and related parties, specific companies and the group, in addition to complying with the relevant

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regulations on internal control system, the company's "[T-FA-3-004] The Management of Acquisition and Disposal Assets" shall also be used to obtain or the provisions.

10. When necessary for financing between the company and related parties, specific companies and the group, the company's "[T-FA-3-007] Management Measures for Fund Loans to Others" and "[T-FA-3-005] Guarantee Management Measures" provide for handling.
11. When necessary for Endorsement Guarantees between the company and related parties, specific companies and the group, the company's "[T-FA-3-007] Management Measures for Fund Loans to Others" and "[T-FA-3-005] Guarantee Management Measures" provide for handling.
12. Other business between the Company and related parties, specific companies and the group, including but not limited to providing labor support and payment on behalf of others, need to consider the type, difficulty, manpower required, time required, and factors such as reasonable profits are used as the billing standard, and various transaction conditions for business transactions should be the same as general commercial practices.
13. If they discover any abnormality in the transactions of related parties, the company's supervisors perform their duties, and notify the board of directors and ask them to explain and make necessary improvements.

If the company's financial business with related parties are subject to board resolution, the opinions of each independent director shall be fully considered, and their clear opinions of agreement or objection and the reasons for the objection shall be included in the board of directors' records.
14. Other matters not covered shall be in accordance with the company's internal control system and relevant regulations.
15. These Measures shall come into effect after being approved by the Board of Directors, and the same shall apply when revised.
16. This Charter was formulated on May 17, 2019.

Reference Documents:

1. [T-6-201707-002] Company Act.
2. [T-6-201707-005] Financial Reporting Preparation Standards
3. [T-6-201707-037] International Accounting Standards
4. [T-6-201707-038] Financial Supervisory Commission Letter Order 0920001301
5. [T-FA-3-004] The Management of Acquisition and Disposal Assets
6. [T-FA-3-005] Guarantee Management Measures
7. [T-FA-3-007] Management Measures for Fund Loans to Others

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1. To ensure sound financial and business interactions between this Corporation and its affiliated enterprises and to prevent non arm's-length transactions and improper channeling of interests with respect to the purchase and sale of goods, the acquisition and disposal of assets, the provision of endorsements and guarantees, and loans of funds between this Corporation and its affiliated enterprises, these Rules are adopted pursuant to “[T-6-201707-008] The Corporate Governance Best-Practice Principles” of Article 17.
2. Except as otherwise provided by law and regulation or by the articles of incorporation, financial and business matters between this Corporation and any of its affiliated enterprises shall be handled in accordance with the provisions of these Rules.
3. The term "affiliated enterprise" as used herein means an enterprise that, in accordance with Article 369-1 of “[T-6-201707-002] The Company Act” exists independently and has either of the following relationships with this Corporation:
 - A. A relationship of control or subordination.
 - B. A relationship of mutual investment. In determining whether a relationship of control or subordination under the preceding subparagraph exists, the substance of the relationship shall be considered in addition to the legal form.
4. This Corporation shall establish an effective internal control system in regard to its own and its affiliated enterprises' overall operational activities, and shall continue to review the system in order to adapt to changes in the internal and external environment and ensure that the system's design and operation remain effective.

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

5. The Corporation has set Subsidiary Management Policy separately to form clear strategy on management and specific procedure on operations. In addition to implementing the adopted internal control system, this Corporation shall pay close attention to the following matters when exercising supervision over the operation and management of its affiliated enterprises:
 - A. This Corporation shall obtain an appropriate number of director and supervisor seats in the affiliated enterprise in accordance with the percentage of the shares it holds.
 - B. The assignment of directors of subsidiaries this Corporation 100% owns shall comply with relevant regulations of board of directors. A director that this Corporation assigns to an affiliated enterprise shall regularly attend the affiliate's board meetings, and in order to monitor its operation, shall carefully review its corporate objectives and strategy, financial position, business performance, cash flows, and important contracts, as reported by the various members of the affiliate enterprise's management. The director assigned to the affiliated enterprise shall ascertain the cause of any irregularity found, compile a record, and report the matter to the chairperson or general manager of this Corporation.
 - C. The interconal control auditors of this Corporation shall supervise the affiliate's business operations, investigate its financial and business conditions, and review its books, records

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and audit reports, and may also request reports from the affiliate's board of directors or managerial officers. For any irregularity that may be found, the supervisor assigned to the affiliate shall ascertain the cause, compile a record, and report to the chairperson or general manager of this Corporation.

- D. This Corporation shall assign competent personnel to assume important positions at its affiliated enterprise, such general manager, financial officer, or internal audit officer, in order to assume the duties and responsibilities of management, decision-making, and supervision and evaluation.
 - E. This Corporation, in consideration of the type of business, scale of operations, and number of personnel of a subsidiary, shall instruct the subsidiary in the procedures and methods for establishing an internal audit unit and adopting internal control system self-inspection operations.
 - F. In addition to reviewing the audit reports or self-inspection reports submitted by each subsidiary, the internal audit personnel of this Corporation must also carry out audits of the subsidiaries on a scheduled or unscheduled basis. After audit findings and recommendations have been presented, they shall instruct the audited subsidiaries to make any necessary corrections, and shall prepare followup reports on a regular basis to ensure that the subsidiaries have taken appropriate corrective measures in a timely manner.
 - G. Subsidiaries of this Corporation shall submit their annual audit reports the Corporation after completed and within the time required by the Corporation's CPA. Subsidiaries of this Corporation shall regularly complete monthly financial statements for the preceding month. In the event of irregularities, analysis reports shall also be submitted to allow management and control by this Corporation. Other affiliated enterprises shall also regularly submit relevant financial statements for analysis and review by this Corporation.
6. Only if approved by a resolution of the board of directors of this Corporation, a managerial officer of this Corporation may concurrently serve as a managerial officer of any affiliated enterprise and operate the same type of business as this Corporation, either on the officer's own behalf or with another party. The division of powers and responsibilities between this Corporation and its affiliated enterprises with respect to personnel management shall be clearly identified, and personnel transfers between the two shall be avoided. However, where personnel support or transfer is indeed necessary, the scope of work, division of powers and responsibilities, and allocation of costs shall be specified in advance. Transactions as mentioned in these Measures refer to the transfer of resources or obligations between related parties, specific companies and group enterprises, regardless of payment of the price.
 7. This Corporation shall establish an effective system of communication with each affiliated enterprise with respect to financial and business matters, and to mitigate credit risks, shall regularly conduct comprehensive risk assessments of their banks, principal clients, and suppliers. With respect to an affiliated enterprise with which it has financial and business interactions, this Corporation shall especially maintain close control over material financial and business items for the purpose of risk management.
 8. Any loans or endorsements/guarantees between this Corporation and an affiliated enterprise shall be carefully assessed and carried out in compliance with the provisions of the "[T-6-201707-003] Regulations Governing Loaning of Funds and Making of Endorsements" and "[T-FA-3-007] Guarantees by Public Company with the procedures prescribed by this Corporation

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regarding loans to others “and “[T-FA-3-005] Guarantees by Public Companie with provision of endorsements/guarantees”.

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

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

The company's subsidiaries that directly and indirectly hold more than 90% of the voting shares should be only handled after submitting a resolution to the company's board of directors, before endorsement guarantee, according to the second paragraph of Article 5 of “[T-6-201707-003] Handling Guidelines for Fund Loans and Endorsement Guarantees of Publicly Offered Companies”.

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

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

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

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

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

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

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

For professional or technical services provided between this Corporation and an affiliated enterprise, both parties shall prepare relevant, proper documents and procedures, signed by both parties, agreeing on the service content, service fees, period, payment terms, after-sales service, etc., and it should be submitted to the general manager or chairman for approval and all contract terms and conditions shall comply with normal business practice.

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

- 9-1. When sales or purchase transaction or service provision between this Corporation and affiliate enterprises with estimated whole year transaction amount reaches to 5% or NT\$300 million of the latest year consolidated assets or consolidated operating revenues, unless applicable to Regulations Governing the Acquisition and Disposal of Assets by Public Companies, or belong to transactions between this Corporation and its subsidiaries or between subsidiaries, shall submit following information for a resolution of board of directors:

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

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

- I. Actual transaction amount and term

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- II. Whether the transaction price is accordance with resolution of board of directors
 - III. Whether the total whole year transaction amount does not exceed the ceiling. If exceeds the ceiling, shall provide reasons, necessity, and reasonableness to explain.
10. Any asset transaction, derivative trading, merger, demerger, acquisition, or share transfer between this Corporation and an affiliated enterprise shall be conducted in accordance with the “[T-6-201707-009]Regulations Governing the Acquisition and Disposal of Assets by Public Companies” and “[T-FA-3-004] The procedures for acquisition and disposal of assets prescribed by this Corporation”.

When this Corporation makes an acquisition of securities from or a disposition of securities to an affiliated enterprise, or an acquisition of securities whose underlying is the stock of an affiliated enterprise, this Corporation shall first obtain the financial statements of the issuing company for the most recent period, audited and attested or reviewed by a certified public accountant (CPA), for reference in appraising the transaction price. If the amount of the transaction is 20 percent or more of this Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, it shall also request a CPA to provide an opinion on the reasonableness of the transaction price, except for securities quoted on an active market or applicable to regulations from Financial Supervisory Commission.

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

11. When this Corporation intends to conduct any acquisition or disposal of real property from or to any of its affiliated enterprises, or to conduct an acquisition or disposal of assets other than real property from or to any of its affiliated enterprises in which the transaction amount is furthermore 20 percent or more of this Corporation's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, with the exception of the purchase or sale of government bonds, repo or reverse repo bond transactions, or subscription to or redemption of domestic money market funds, it shall have the following matters approved by the board of directors and recognized by the supervisors before it may enter into a contract for the transaction and pay the required payments:
- I. An appraisal issued by a professional appraiser as required by regulations, or a CPA opinion.
 - II. The purpose, necessity, and projected benefits of the acquisition or disposal of real property.
 - III. The reason for choosing the affiliated enterprise as a trading counterparty.
 - IV. Information relating to appraisal of the reasonableness of the preliminary transaction terms in accordance with “[T-6-201707-009] Regulations Governing the Acquisition and Disposal of Assets by Public Companies” Article 16 and Article 17, when acquiring real property from an affiliated enterprise.
 - V. The date and price at which the real property was originally acquired by the affiliated enterprise, the trading counterparty, and the trading counterparty's relationship with this Corporation and its affiliated enterprises.

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VI. Monthly cash flow forecasts for a full year commencing from the scheduled month of contract signing, and an evaluation of the necessity of the transaction and the reasonableness of the utilization of funding.

VII. Any restrictions on the transaction and other important stipulations.

VIII. An opinion issued by a CPA engaged to review whether the transaction with the affiliated enterprise conforms with ordinary commercial terms and whether it is not damaging to the interests of this Corporation and its minority shareholders.

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

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

When a transaction as described under the preceding paragraph has been approved by the board of directors and recognized by the supervisors, this Corporation shall set aside a special reserve against the difference between the transaction price and the appraised cost, and may not distribute the difference or use it for capital increase or for payout of dividends. In addition, this Corporation shall report the matters of the transaction listed in the first paragraph of Article 11 to the shareholders meeting and shall disclose the details of the transaction in the annual report and any prospectus. When any of the following circumstances is present in a transaction with an affiliated enterprise, after passage by the board of directors, the matter shall also be submitted to the shareholders meeting for passage of a resolution, and neither the affiliated enterprise nor any persons connected with the affiliated enterprise may participate in the voting:

This Corporation or its subsidiary not yet public domestically has transaction mentioned in the first paragraph of Article 11 and the transaction amount reaches to 10% or more of this Corporation's total assets. According to Company Act, articles of association, or internal procedures of this Corporation, the transaction amount or term has material effect on the operation or shareholders' equity of this Corporation.

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

This Corporation has established an audit committee. Matters that should be recognized by the audit committee in accordance with the provisions of this article must first be approved by

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more than half of all members of the audit committee and then submitted to the board of directors for resolution. The paragraph 4 and 5 of Article 6 of “[T-6-201707-009] Regulations Governing the Acquisition and Disposal of Assets by Public Companies” apply mutatis mutandis.

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

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

If spouse, direct relative within two degrees, or an affiliated company which the director has a controlling power has an interest in the matters of the preceding meeting, it shall be deemed that the director has his own interest in the matter. Upon discovering that, in the course of their duties, the board of directors or a director has committed a violation of law or regulation, the articles of incorporation, or a shareholders meeting resolution, audit committee shall immediately notify the board of directors or the individual director to cease the misconduct, and shall take appropriate measures to curb expansion of the misconduct. When necessary, audit committee shall also file a report with the relevant regulatory authority or agency.

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

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

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

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

14. When any of the following circumstances applies to an affiliated enterprise, this Corporation shall make a public disclosure and regulatory filing on its behalf: For a subsidiary whose shares have not been publicly issued domestically:

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- I. the amount of the subsidiary's acquisition or disposal of assets, endorsements or guarantees for others, and loans of funds to others meets the criteria for public disclosure and regulatory filing.
- II. The parent or the subsidiary undergoes bankruptcy or reorganization proceedings pursuant to applicable laws and regulations.
- III. A major policy is adopted by resolution of the affiliated enterprise's board of directors that has a material effect on the rights and interests of the shareholders or the securities prices of this Corporation.
- IV. Any matter regarding a subsidiary constitutes material information required to be announced under the provisions of "[T-6-201707-044] The Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities or the "[T-6-201707-066] Taipei Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities".

If the parent company of the company is a foreign company, the company shall make a declaration on its behalf before the start of trading on the next business day starting from the date when it becomes aware of the occurrence of the following facts of the parent company or the date of media reports:

- (a). Significant equity changes occur.
 - (b). Those who make major changes in business policies.
 - (c). Those who suffer from major disasters that severely reduce production or completely stop production.
 - (d). Changes in laws and regulations of the country of origin have a significant impact on shareholders' rights or company operations.
 - (e). The mass media's reports on the parent company are enough to affect the market conditions of the company's securities.
 - (f). Other major events that require immediate reporting in accordance with the laws of the country where the foreign company is located.
15. These Rules, and any amendments hereto, shall be implemented after adoption by the board of directors.
16. This Charter was formulated on May 17, 2019.
The first amendment was conducted on August 10, 2020.
The second amendment was conducted on December 11, 2024.

Reference Documents:

1. [T-FA-3-004] The procedures for acquisition and disposal of assets prescribed by this Corporation
2. [T-FA-3-005] Guarantees by Public Company with provision of endorsements/guarantees
3. [T-FA-3-007] Guarantees by Public Company with the procedures prescribed by this Corporation regarding loans to others
4. [T-6-201707-002] Company Act.

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5. [T-6-201707-003] Regulations Governing Loaning of Funds and Making of Endorsements
6. [T-6-201707-008] The Governance Best-Practice Principles
7. [T-6-201707-009] Regulations Governing the Acquisition and Disposal of Assets by Public Companies
8. [T-6-201707-038] Financial Supervisory Commission Letter Order 0920001301
9. [T-6-201707-044] The Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.
10. [T-6-201707-063] TWSE or GTSM rules governing the purchase of listed securities by reverse auction or rules governing the auction of listed securities.
11. [T-6-201707-064] Securities Investment Trust and Consulting Act
12. [T-6-201707-066] Taipei Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities