



銘旺實業股份有限公司

HAKERS ENTERPRISE CO., LTD.

Procedures for Acquisition or Disposal of Assets

Article 1 Purpose

To safeguard investments and ensure transparency in information disclosure, the company shall follow this procedure when acquiring or disposing of assets.

Article 2 Basis

This procedure is based on the revision of the letter No. 1070053145 issued by the Taiwan Stock Exchange on December 3, 2018. In cases not covered by this procedure, relevant legal regulations shall apply.

Article 3 Scope of Application

The assets referred to in this procedure include the following:

1. Investments, such as stocks, government bonds, corporate bonds, financial securities, mutual fund units, depositary receipts, options (warrants), beneficiary certificates, and asset-backed securities.
2. Real estate (including land, buildings, investment properties, inventory of construction businesses), and equipment.
3. Membership certificates.
4. Intangible assets, such as patents, copyrights, trademarks, and licenses.
5. Right-of-use assets.
6. Claims against financial institutions (including accounts receivable, foreign exchange discount and lending, and collection of receivables).
7. Derivative products.
8. Assets acquired or disposed of due to mergers, divisions, acquisitions, or share transfers in compliance with legal requirements.
9. Other significant assets.

Article 4 Definitions

1. Derivative products: Refers to forward contracts, option contracts, futures contracts, margin contracts, swap contracts, combinations of the aforementioned contracts, or composite contracts containing derivative products, the value of which is derived from specific interest rates, financial instrument prices,

commodity prices, exchange rates, price or fee indices, credit ratings or credit indices, or other variables. Forward contracts, as referred to herein, exclude insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term purchase (sales) contracts.

2. Assets acquired or disposed of due to mergers, divisions, acquisitions, or share transfers in compliance with legal requirements: Refers to assets acquired or disposed of through mergers, divisions, acquisitions conducted under the Corporate Merger Act, Financial Holding Company Act, Financial Institution Merger Act, or other applicable laws, or assets acquired through the issuance of new shares in accordance with Article 156-3 of the Company Act, which involves the transfer of shares of another company.
3. Related parties, subsidiaries: Shall be determined in accordance with the Financial Reporting Standards for Issuers of Securities.
4. Professional appraisers: Refers to real estate appraisers or other individuals authorized by law to engage in real estate and equipment appraisal services.
5. Date of occurrence: Refers to the earlier of the following dates: the contract signing date, payment date, trade execution date, transfer date, board resolution date, or any other date sufficient to determine the counterparty and transaction amount. For investors requiring approval from the regulatory authority, the earlier date between the above-mentioned dates or the date of receiving approval from the regulatory authority shall prevail.
6. China investments: Refers to investments made in China in accordance with the Regulations for Permitting Investment or Technical Cooperation in China as stipulated by the Investment Review Committee of the Ministry of Economic Affairs.

Article 5

The company's valuation reports, opinions of accountants, lawyers, or securities underwriters, as well as the professional appraisers and their valuation personnel, accountants, lawyers, or securities underwriters should comply with the following requirements:

1. They should not have been sentenced to imprisonment of more than one year for violations of the Securities Exchange Act, Company Act, Banking Act, Insurance Act, Financial Holding Company Act, or Business Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or criminal activities related to their professions. However, this exclusion does not apply if the sentence has been served, the probation period has elapsed, or if the individual has been granted a pardon for over three years.

2. They should not have any relationships or substantial relationships with the parties involved in the transaction.
3. If the company is required to obtain valuation reports from two or more professional appraisers, different experts or valuation personnel should not have relationships or substantial relationships with each other.

Article 6

The Procedures for Acquisition or Disposal of Assets established by the company shall require the approval of more than half of all members of the Audit Committee, approved by the Board of Directors, and approved by the shareholders' meeting. Amendments must also go through the same procedures as above. In cases where a director raises objections and provides recorded or written statements, the company shall submit the director's objection materials to the Audit Committee.

The company has appointed independent directors in accordance with the Securities Exchange Act. When submitting this procedure to the Board of Directors for discussion, the opinions of the independent directors shall be fully considered. If any independent director opposes or expresses reservations, it shall be documented in the minutes of the Board of Directors' meeting.

In cases where the approval of more than half of all members of the Audit Committee, as mentioned in the first paragraph, is not obtained, it can be passed by the approval of more than two-thirds of all directors, and the resolution of the Audit Committee shall be documented in the minutes of the Board of Directors' meeting. The term "all members of the Audit Committee" and "all directors" as mentioned in the first paragraph refers to the actual incumbents.

Article 7

When the company acquires or disposes of real estate, equipment, or the right-of-use assets, except for transactions with domestic government agencies, self-development or leasing, or equipment or right-of-use assets acquired for operational use, if the transaction amount reaches 20% of the company's paid-in capital or exceeds TWD 300 million, a valuation report issued by professional appraisers must be obtained before the date of occurrence. The following conditions shall be met:

1. When, due to specific reasons, a limited price, specific price, or special price is used as a reference for the transaction price, the transaction shall be approved by the Board of Directors in advance. If there are subsequent changes to the transaction conditions, the same procedure shall apply.
2. When the transaction amount exceeds TWD 1 billion, two or more professional appraisers shall be engaged for the valuation.

3. If any of the following conditions apply to the valuation results of professional appraisers, except when the valuation results for asset acquisition are consistently higher than the transaction amount, or the valuation results for asset disposal are consistently lower than the transaction amount, the company shall consult with accountants and, in accordance with the self-regulation regulations of their respective industry associations, provide specific opinions on the reasons for the differences and the reasonableness of the transaction price:
 - (a) The deviation between the valuation results and the transaction amount exceeds 20% of the transaction amount.
 - (b) The deviation between the valuation results of two or more professional appraisers exceeds 10% of the transaction amount.
4. The date of issuance of the report by the professional appraisers shall not be more than three months before the date of contract formation. However, if the report is based on the same period's published fair value and does not exceed six months, an opinion letter from the original professional appraiser may be provided.

Article 8

When the company acquires or disposes of securities, it shall obtain the most recent financial statements audited or reviewed by accountants for the target company as of the date of occurrence to evaluate the transaction price. Additionally, when the transaction amount reaches 20% of the company's paid-in capital or exceeds TWD 300 million, the company shall consult with accountants and provide an opinion on the reasonableness of the transaction price before the date of occurrence. However, this requirement does not apply to publicly quoted securities with an active market or as otherwise stipulated by the Financial Supervisory Commission.

Article 9

When the company acquires or disposes of intangible assets or the right-of-use assets, or engages in transactions involving membership cards, and the transaction amount reaches 20% of the company's paid-in capital or exceeds TWD 300 million, except for transactions with domestic government agencies, the company shall consult with accountants to provide an opinion on the reasonableness of the transaction price before the date of occurrence.

Article 10

The calculation of the transaction amount for the preceding three articles shall be carried out in accordance with the provisions of Article 28, paragraph 2. The term "within one year" is based on the date of the occurrence of the current transaction,

calculated retroactively one year prior, and is exempt from further consideration if professional valuation reports or opinions of accountants have been obtained in accordance with this guideline.

Article 11

When the company acquires or disposes of assets through a court auction process, it may use a certificate issued by the court as a substitute for a valuation report or accountant's opinion.

Article 12

In transactions between the company and related parties, in addition to the required decision-making process and evaluation of the reasonableness of the transaction terms as stipulated, if the transaction amount reaches 10% of the company's total assets, the company shall also obtain a valuation report issued by professional appraisers or an opinion from an accountant in accordance with the provisions of the preceding section. The calculation of the transaction amount for the preceding paragraph shall be conducted in accordance with the provisions of Article 10.

When determining whether the transaction counterparty is a related party, consideration shall be given to the legal form and the substantive relationship.

Article 13

When the company acquires or disposes of real estate or its right-of-use assets from related parties, or acquires or disposes of other assets outside of real estate or its right-of-use assets with a transaction amount equal to or exceeding 20% of the company's paid-in capital, 10% of total assets, or TWD 300 million, except for the purchase and sale of domestic government bonds, bonds with repo and reverse repo conditions, or subscriptions or repurchases of money market funds issued by domestic securities investment trust enterprises, the following information shall be provided: with the agreement of over half of all Audit Committee members and a resolution from the Board of Directors. Only after these steps can the company sign the transaction contract and make the payment, applying the provisions of Article 6, paragraphs 2, 3, and 4:

1. The purpose, necessity, and expected benefits of acquiring or disposing of assets.
2. The reasons for selecting related parties as transaction counterparts.
3. Relevant information for evaluating the reasonableness of the intended transaction terms in accordance with Articles 14 and 15 when acquiring real estate or its right-of-use assets from related parties.
4. Information on the original acquisition date, price, transaction counterparts, and their relationship with the company and related parties.

5. A monthly cash flow forecast for the coming year, starting from the expected contract month, and an assessment of the necessity and reasonableness of fund utilization for the transaction.
6. A valuation report issued by professional appraisers obtained in accordance with the preceding article, or an accountant's opinion.
7. Restrictive conditions and other significant terms of the current transaction.

If the company or its subsidiary, which is not a domestic publicly traded company, has transactions specified in the first paragraph with a transaction amount equal to or exceeding 10% of the total assets of the publicly traded company, the company shall submit the information listed in the first paragraph for approval at a shareholders' meeting before signing the transaction contract and making the payment. However, transactions between the company and its parent company, subsidiary, or the subsidiaries of its subsidiary are exempt from this requirement.

For transactions conducted between the company and its subsidiary, or between its subsidiary and another subsidiary holding 100% of the issued shares or total capital, and engaged in the following transactions, the board of directors may authorize the chairman, taking into account factors such as transaction amounts, levels, executing units, and processes, to conduct them within a certain limit, subject to subsequent approval by the most recent board of directors:

1. Acquisition or disposition of equipment or right-of-use assets for operational use.
2. Acquisition or disposition of right-of-use assets for real estate used for operational purposes.

The calculation of the transaction amount for the first paragraph and the preceding paragraph shall be carried out in accordance with the provisions of Article 28, paragraph 2. The term "within one year" is based on the date of occurrence of the current transaction, calculated retroactively one year prior, and is exempt from further consideration if submitted for approval in accordance with this guideline by a shareholders' meeting, board of directors, and acknowledged by the Audit Committee.

Article 14

When the company acquires real estate from related parties, it shall evaluate the reasonableness of the transaction cost by the following methods:

1. The transaction price of the related party plus the necessary interest on funds and costs borne by the buyer according to the law. The necessary interest cost on funds is calculated based on the weighted average interest rate of the funds borrowed in the year of asset acquisition by the company. However, this rate should not exceed the highest non-financial industry borrowing rate announced by the Ministry of

Finance.

2. If the related party has previously set up a mortgage loan with financial institutions for the subject matter, the financial institution's total loan value assessment for the subject matter. However, the actual cumulative loan value of the subject matter by financial institutions should reach at least 70% of the loan value assessment and the loan period should exceed one year. This provision does not apply when the financial institution and the transaction are related parties to each other.

In the case of the combined acquisition or lease of land and buildings for the same subject matter, the company may evaluate the transaction cost separately for land and buildings using any one of the methods specified in the preceding paragraph.

When the company acquires real estate or its right-of-use assets from related parties, it shall evaluate the cost of real estate or its right-of-use assets according to the provisions in the preceding paragraph, and shall request an accountant to review and provide specific opinions.

For acquisitions of real estate or its right-of-use assets from related parties with any of the following circumstances, the provisions of the previous three paragraphs do not apply:

1. The related party acquired the real estate or its right-of-use assets due to inheritance or as a gift.
2. The related party acquired the real estate or its right-of-use assets more than five years before the transaction date.
3. The company and the related party signed a co-development contract, or commissioned the related party to construct real estate through methods such as land consignment or lease.
4. The company and its subsidiary or its subsidiary holding 100% of the issued shares or total capital, when engaging in the acquisition of the right-of-use assets for operational use of real estate.

Article 15

When the results of the evaluations conducted in accordance with the provisions of the preceding two articles are lower than the transaction price, the company shall follow the provisions of Article 16. However, in the following circumstances, provided that objective evidence is presented and specific rational opinions are obtained from real estate appraisers and accountants, this requirement does not apply:

1. The related party is the original owner of the land or obtained the land through lease and subsequently constructed the buildings. Evidence is presented that meets one of the following conditions:

- (1) The land is evaluated according to the method specified in the preceding article, and the buildings are assessed based on the related party's construction cost plus reasonable construction profit, resulting in a total that exceeds the actual transaction price. The term "reasonable construction profit" should be determined based on either the average operating profit margin of the related party's construction department for the most recent three years or the most recent construction industry profit margin announced by the Ministry of Finance, whichever is lower.
 - (2) Other transactions involving similar areas within the same subject property or in neighboring regions by unrelated parties within one year, with similar areas and conditions deemed appropriate by customary real estate buying or leasing practices.
2. The company provides evidence that the real estate acquired from the related party or leased for the right-of-use assets is equivalent to transactions within one year by unrelated parties in nearby areas, with similar areas.

In this article, "nearby area transaction examples" are based on the same or adjacent street blocks, within a radius not exceeding 500 meters from the subject property or with similar publicly announced values. "Similar areas" are considered when the area in other transactions by unrelated parties is not less than 50% of the subject property's area. The term "within one year" is based on the actual date of the acquisition or right-of-use asset occurrence, looking back one year.

Article 16

When the company acquires real estate or right-of-use assets from related parties and the results of the evaluations conducted in accordance with the preceding two articles are lower than the transaction price, the following actions should be taken:

1. The company shall set aside the difference between the transaction price of the real estate or right-of-use assets and the assessed cost as a special surplus reserve as required by regulations. This amount shall not be distributed or used for increasing share capital through stock issuance. For investors in the company assessed using the equity method, if the investor is a publicly traded company, they shall also set aside the specified special surplus reserve in proportion to their shareholding.
2. The Audit Committee shall carry out its duties as stipulated in Article 218 of the Company Act.
3. The company shall report the handling of the preceding two items to the shareholders' meeting and disclose detailed transaction information in the annual

report and public offering prospectus.

In cases where the company has set aside a special surplus reserve in accordance with the preceding paragraph, the reserve may only be utilized after the assets acquired at a higher price have been recognized as impairment losses, or the lease agreement has been terminated, or appropriate compensation has been made, or the assets have been restored to their original state, or other evidence has confirmed that there is no unreasonable situation. This must also be approved by the competent authority.

If there is evidence of any non-standard business practices in the transaction of acquiring real estate or right-of-use assets from related parties, the provisions of the preceding two paragraphs shall also apply.

Article 17

If the company engages in derivative commodity trading, it shall follow the company's "Derivative Commodity Trading Procedures." If authorized personnel are involved in the trading, they shall report to the most recent board of directors after the fact.

The board of directors should exercise effective oversight based on the following principles:

1. Designated senior executives should continuously monitor and control the risks associated with derivative commodity trading.
2. Regularly evaluate whether the performance in derivative commodity trading aligns with established business strategies and whether the risks taken are within the company's acceptable limits.

Senior executives authorized by the board of directors should manage derivative commodity transactions based on the following principles:

1. Regularly assess the appropriateness of the current risk management measures used and ensure compliance with this guideline and the company's established Derivative Commodity Trading Procedures.
2. Evaluate positions held in derivative commodity trading at least weekly. However, for hedging transactions carried out for business purposes, the evaluation should be done at least twice a month. Evaluation reports should be submitted to the senior executives authorized by the board of directors.
3. Monitor trading activities and profit or loss situations. If any abnormal situations are identified, necessary measures should be taken, and the board of directors should be informed. In the case of companies with independent directors, an independent director should be present at the board of directors' meeting and

provide opinions.

If the company does not intend to engage in derivative commodity trading, it may submit a proposal to the board of directors for approval to exempt from establishing Derivative Commodity Trading Procedures. However, if the company later decides to engage in derivative commodity trading, it should still comply with relevant regulations.

Article 18

If the company engages in derivative commodity trading, it shall establish a record book in which it shall diligently record details regarding the types, amounts, the date of board of directors' approval, and the matters required to be prudently assessed under the preceding Article. These details shall be kept in the record book.

Internal audit personnel shall regularly assess the propriety of the internal controls for derivative commodity trading and, on a monthly basis, audit the compliance with the Derivative Commodity Trading Procedures conducted by the Finance and Accounting Department. They shall prepare audit reports, and if significant violations are identified, they shall notify the Audit Committee in writing.

Article 19

The company shall not abandon its future capital injection commitments to Carltext Co., Ltd. (hereinafter referred to as "CARLTEXT"). CARLTEXT shall not abandon its future capital injection commitments to Vietnam Hakers Enterprise Co., Ltd. In the future, should the company need to abandon its capital injection commitments to the above-mentioned companies or dispose of these companies due to considerations related to strategic alliances or other reasons approved by the Taipei Exchange, such actions require a special resolution passed by the company's board of directors.

Article 20

When the company engages in mergers, divisions, acquisitions, or stock transfers, it shall, before convening a board of directors meeting, appoint an accountant, attorney, or securities underwriter to provide opinions on the reasonableness of the exchange ratio, acquisition price, or the distribution of cash or other assets to shareholders. These opinions shall be submitted to the board of directors for discussion and approval. However, mergers between companies that directly or indirectly hold 100% of the issued shares or total capital of each other or mergers of their subsidiaries holding 100% of the issued shares or total capital are exempt from obtaining expert opinions on the reasonableness.

Article 21

The contents of significant agreements related to mergers, divisions, or acquisitions, as well as relevant matters, shall be included in a public document addressed to shareholders, prepared before the shareholders' meeting, and delivered to the shareholders together with the expert opinions mentioned in the preceding article and the notice of the shareholders' meeting. This will serve as a reference for whether to approve the merger, division, or acquisition. However, if other laws stipulate that it is not necessary to convene a shareholders' meeting to decide on merger, division, or acquisition matters, this provision does not apply.

In cases where a participating company in the merger, division, or acquisition is unable to convene or pass a resolution at its shareholders' meeting due to insufficient attendance, voting rights, or other legal restrictions, or if the proposal is rejected by the shareholders' meeting, the participating company shall immediately provide a public explanation of the reasons, the subsequent handling procedures, and the anticipated date for convening the shareholders' meeting.

Article 22

Unless otherwise provided by other laws or with the prior consent of the competent authority for special reasons, the company shall convene both the board of directors and the shareholders' meeting on the same day to decide on merger, division, or acquisition matters.

Companies involved in stock transfers shall convene a board of directors meeting on the same day unless otherwise provided by other laws or with the prior consent of the Taiwan Stock Exchange Corporation.

Companies involved in mergers, divisions, acquisitions, or stock transfers listed on the stock exchange or traded at securities firms shall prepare a complete written record that includes the following information and keep it for five years for auditing purposes:

1. Personal information: Including the names, titles, and identification numbers (or passport numbers for foreigners) of all individuals involved in the merger, division, acquisition, or stock transfer plan or its execution before the public announcement.
2. Important dates: Including the dates of signing letters of intent or memoranda, retaining financial or legal advisors, contract signings, and board of directors meetings.
3. Important documents and meeting records: Including the merger, division,

acquisition, or stock transfer plan, letters of intent or memoranda, significant contracts, and board of directors meeting minutes, and other documents.

Companies involved in mergers, divisions, acquisitions, or stock transfers listed on the stock exchange or traded at securities firms shall, within two days from the date of board resolution, report the information as described in the first and second paragraphs to the competent authority through the Internet-based information system, using the prescribed format.

Companies involved in mergers, divisions, acquisitions, or stock transfers that are not listed on the stock exchange or traded at securities firms shall enter into an agreement with listed companies and follow the provisions of the first two paragraphs.

Article 23

Everyone who is involved or has knowledge of the company's merger, division, acquisition, or stock transfer plan shall provide a written confidentiality commitment and, before the public disclosure of information, shall not disclose the content of the plan to the public. They shall also refrain from trading the stocks of all companies related to the merger, division, acquisition, or stock transfer in their own name or through others, or trading any other valuable securities with equity characteristics.

Article 24

In the company's participation in mergers, divisions, acquisitions, or stock transfers, the exchange ratio or acquisition price shall not be arbitrarily altered, except for the following circumstances where alterations are permissible and should be stipulated as changeable in the merger, division, acquisition, or stock transfer contract:

1. The company conducts a cash capital increase, issues convertible corporate bonds, free allotment of shares, issues corporate bonds with attached stock warrants, special preferred shares with attached stock warrants, stock warrant certificates, and other valuable securities with equity characteristics.
2. Significant actions that affect the company's financial operations, such as disposing of significant company assets.
3. Significant events affecting shareholder rights or security prices, such as major disasters or significant technological changes.
4. Adjustment by any of the companies participating in mergers, divisions, acquisitions, or stock transfers to buy back treasury stocks in accordance with the law.

5. Changes in the entity or the number of shareholders participating in mergers, divisions, acquisitions, or stock transfers.
6. Other conditions stipulated as changeable in the contract and already publicly disclosed.

Article 25

In participation in mergers, divisions, acquisitions, or stock transfers, the contract shall specify the rights and obligations of the participating companies and include the following matters:

1. The handling of defaults.
2. The principles for handling valuable securities with equity characteristics issued by the company to be dissolved or divided before the merger or treasury stocks that have been repurchased.
3. The quantity of treasury stocks that the participating company may repurchase after the calculation date for the exchange ratio, and the principles for handling them according to the law.
4. The method of handling changes in the participating entity or the number of shareholders.
5. The expected implementation progress and anticipated completion schedule.
6. The related processing procedures for the anticipated convening date of the shareholder meeting to be held in accordance with legal requirements when the plan is overdue.

Article 26

If any of the participating companies in a merger, division, acquisition, or stock transfer intends to engage in another merger, division, acquisition, or stock transfer after disclosing information to the public, except in the case where the number of participating entities decreases, and the shareholders' meeting has resolved and authorized the board of directors to change the authority, the participating companies may skip convening another shareholder meeting for resolution. However, with regard to procedures or legal actions already completed in the original merger, division, acquisition, or stock transfer case, all participating companies must redo them.

Article 27

For companies participating in a merger, division, acquisition, or stock transfer that are not public companies, the Company shall enter into an agreement with them and shall follow the provisions of Articles 22, 23, and the preceding article.

Article 28

When the Company acquires or disposes of assets and meets any of the following conditions, the Company shall, based on the nature of the transaction, announce and report the relevant information in the prescribed format on the Financial Supervisory Commission's designated website within two days from the occurrence of the event:

1. Acquiring or disposing of real estate or its right of use from related parties, or engaging in transactions involving assets other than real estate with related parties, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or over 300 million New Taiwan Dollars. However, this does not apply to transactions involving the purchase or sale of domestic bonds, bonds with buyback or sellback conditions, the purchase or sale of investment trust funds issued by securities investment trust enterprises, or money market funds.
2. Participating in mergers, divisions, acquisitions, or stock transfers.
3. Incurring losses in derivative product trading that reach the entire or individual contract loss limit amount according to the prescribed processing procedures.
4. Acquiring or disposing of equipment or its right of use for business purposes, where the counterparty is not a related party, and the transaction amount reaches the following criteria:
 - (1) For publicly traded companies with paid-in capital of less than 10 billion New Taiwan Dollars, the transaction amount is less than 500 million New Taiwan Dollars.
 - (2) For publicly traded companies with paid-in capital of 10 billion New Taiwan Dollars or more, the transaction amount is 1 billion New Taiwan Dollars or more.
5. Acquiring real estate through self-development, land leasing and development, joint development and sale of individual buildings, joint development and profit-sharing, or joint development and sale methods, where the counterparty is not a related party, and the expected transaction amount is less than 500 million New Taiwan Dollars.
6. Other asset transactions, disposal of debt claims by financial institutions, or investments in mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or over 300 million New Taiwan Dollars. This excludes the purchase or sale of domestic bonds or foreign bonds with credit ratings at or above the country's sovereign rating, as well as the purchase or sale of bonds with buyback or sellback conditions and the purchase or sale of money market funds issued by securities investment trust enterprises.

The transaction amount mentioned in the above paragraphs is calculated in the following ways:

- (1) The amount of each transaction.
- (2) The cumulative amount of transactions with the same counterparty for the same type of assets within one year.
- (3) The cumulative amount of transactions with the same development project for real estate or its right of use within one year.
- (4) The cumulative amount of transactions for the same security within one year.

The "one year" mentioned in the preceding paragraph is calculated backward from the date when the transaction event occurs. If certain items have already been announced in accordance with the Company's prescribed procedures, they are exempt from recalculation.

The Company shall report the status of its subsidiaries involved in derivative product trading, as of the end of the previous month, in the prescribed format on the designated information reporting website of the Financial Supervisory Commission, by the 10th day of each month.

If the Company is required to correct any items in the announcement as a result of errors or omissions, it shall rectify and report all items on the same day when such errors or omissions are identified. The Company shall keep the relevant contracts, meeting minutes, checkbooks, valuation reports, opinions of certified public accountants, lawyers, or securities underwriters, in accordance with applicable laws and regulations, for at least five years.

Article 29

After announcing and reporting transactions in accordance with the preceding article, if any of the following circumstances arise, the Company shall, within two days from the occurrence of the event, announce and report the relevant information on the Financial Supervisory Commission's designated website:

1. Amendments, termination, or rescission of related contracts originally signed in the transaction.
2. Failure to complete mergers, divisions, acquisitions, or stock transfers as scheduled in the contract.
3. Changes in the content of the original announcement and report.

Article 30

For subsidiaries of the Company that are not publicly traded companies in the domestic market and are involved in acquiring or disposing of assets that require announcements

and reports in accordance with the preceding article, the Company shall handle such matters.

For the subsidiaries mentioned in the preceding paragraph, the standards for announcements and reports in accordance with Article 28, paragraph 1, regarding paid-in capital or total assets, shall be based on the Company's paid-in capital or total assets.

The Company shall supervise its subsidiaries to establish and implement processing procedures for acquiring or disposing of assets.

Article 31 Investment Limits

This Company and its subsidiaries, when acquiring non-operational real estate and its right of use, marketable securities, membership cards, or intangible assets, shall observe the following limits:

1. The total value of non-operational real estate shall not exceed twenty percent (20%) of this Company's net worth.
2. The total value of marketable securities shall not exceed this Company's net worth.
3. The limit for investment in individual marketable securities shall not exceed thirty percent (30%) of this Company's net worth.
4. The transaction amount for the acquisition or disposal of membership cards or intangible assets shall not exceed twenty percent (20%) of this Company's paid-in capital.
5. The term "net worth" referred to above is based on the most recent audited financial statements of this Company's shareholders' equity.

Article 32

In relation to the provision of ten percent (10%) of total assets, the calculation of the total asset amount in the most recent individual or separate financial statements as stipulated in the financial report preparation standards of the issuer of securities.

For companies with shares that do not have a par value or have a value other than NT\$10 per share, the transaction amount related to twenty percent (20%) of the paid-in capital as mentioned in this procedure is calculated as ten percent (10%) of the equity attributable to the parent company owner. The transaction amount related to a paid-in capital of NT\$10 billion in this procedure is calculated as NT\$20 billion of equity attributable to the parent company owner.

Article 33

These rules were established on December 22, 2009.

The First amendment on May 13, 2011.

The Second amendment on May 10, 2012.

The Third amendment on June 14, 2013.

The Fourth amendment on June 12, 2014.

The Fifth amendment on June 15, 2017.

The Sixth amendment on June 18, 2019.

The Seventh amendment on June 23, 2020.

The Eighth amendment on June 14, 2022.

The ninth amendment on June 9, 2023.