

List concerning what information Publicly-held companies should announce to the public or report to the FSC.

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
I. Items to be handled on a regular basis 1 Monthly sales revenues	1 Financial and insurance enterprises 1 Operating revenue 2 Operating expenses 2 Other listing companies on the TSEC and GTSM 1 Invoice income ( Issuers are exempted from filing invoice income after adopting IFRSs ) 2 Operating revenue ( Issuers shall announce consolidated operating revenue after adopting IFRSs )	Must input relevant information into the Market Observation Post System (MOPS) prior to the 10th day of the following month	None	1 Paragraph 1 and 4, Article 36 of the Securities and Exchange Act and Article 5 of the Enforcement Rules of the Securities and Exchange Act 2 Securities and Futures Commission, Ministry of Finance (1) Document No. 08842, August 10, 1988 3 Securities and Futures Commission, Ministry of Finance (6) Document No. 003888, August 10, 1991 4 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910003639, June 28, 2002 5 Securities and Futures Commission, Ministry of Finance (6) Document No. 0910004197, August 6, 2002 6 Securities and Futures Commission, Ministry of Finance (6) Document No. 0910006432, December 31, 2002 7 Financial Supervisory Securities auditing Document No. 1010053322, November 23, 2012
2 Monthly Endorsement and Guarantee	The amount of endorsement and guarantee	Must input relevant information into MOPS prior to the 10th day of the following month	None	1 Article 36-1 of the Securities and Exchange Act. 2 "The Guidelines for the Lending of Capital, Endorsements and Guarantees by Public Companies" 3 Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639of June 28, 2002.

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3 Monthly capital lending	The amount of capital lending	Ditto	None	1 Article 36-1 of the Securities and Exchange Act. 2 "The Guidelines for the Lending of Capital, Endorsements and Guarantees by Public Companies" 3 Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639of June 28, 2002.
4 Information about derivative instrument transactions	Capital amount engaged in derivative instrument transactions	Ditto	None	1 Article 36-1 of the Securities and Exchange Act. 2"Guidelines for Handling Acquisition and Disposal of Assets by Public Companies" 3.Financial Supervisory Corporate Document No1010016743, April 24, 2012.
*5 Q1 financial report Q2 financial report Q3 financial report (apply to company has adopted IFRSs)	1 Quarterly Consolidated financial report reviewed by CPAs 2 Minutes of Board Meeting 3 Case checklist 4.A company that has published its complete financial forecast · analysis of the reasons for a discrepancy of 20 percent or more between actual and forecast income before taxes , and, if the financial forecast was reviewed by a CPA, also shall have	1 Must transmit it to the MOPS in electronic file format and file it to the FSC in paper file format within 45 days after the end of the first, second, and third quarters of each fiscal year 2Companies whose stocks are traded in the Emerging Market or whose stocks are no yet listed on TSE or GTSM are exempted from making public announcements and filing the first and third quarter consolidated financial reports except the bank, insurance or securities subsidiaries of the financial holding companies. 3. Domestic banks, bills finance companies, financial holding companies, insurance companies, securities firms and futures commission merchants must	* 1 Taiwan Stock Exchange * 2 GreTai Securities Market 3 Securities and Futures Institute	1 Paragraph 1 and 4, Article 36 of the Securities and Exchange Act 2 Article 23 of the "Guideline Governing the Preparation of Financial Reports by Securities Issuers." 3 "Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies" 4 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910003639, June 28, 2002 5 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910112978, April 23, 2003 6 Financial Supervisory Securities (6) Document No. 0950001436, March 24, 2006

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	<p>a CPA's opinion .</p> <p>5. Chairperson, managerial officers, and principal accounting officers shall produce a declaration that the report contains no misrepresentations or nondisclosures.</p>	<p>transmit second quarter financial report to the MOPS in electronic file format and file it to the FSC in paper file format within 2 month after the end of the second quarter.</p> <p>4. Financial holding companies, Domestic banks, bills finance companies, insurance companies, securities firms and futures commission merchants which are listed in TWSE or GTSM must transmit first and third quarter financial reports to the MOPS in electronic file format and file it to the FSC in paper file format within 45 days after the end of the first and third quarter (financial holding companies may extend to 60 days after the end of the quarter) .</p> <p>5. The content of the filing and type of report issued by the auditor (audited or reviewed) for financial institutions are governed by related laws and regulations for each financial industry.</p>		<p>7 Financial Supervisory Securities auditing Document No. 1000055872, November 11, 2011</p>
<p>6 Half-yearly financial report (apply to company which has not adopted IFRSs)</p>	<p>1 Half-yearly financial report audited by CPAs</p> <p>2. Consolidated financial report reviewed by CPAs.</p> <p>3 Minutes of Board Meeting</p> <p>4 Report recognized by the supervisors</p> <p>5 Case checklist</p> <p>6 A company that has</p>	<p>1 Must transmit it to the MOPS in electronic file format and file it to the FSC in paper file format within 2 months of the end of each half fiscal year.</p> <p>2 Consolidated financial report Must transmit it to the MOPS in electronic file format and file it to the FSC in paper file format within 2 months or 75 days of the end of each half fiscal year.</p>	<p>Securities and Futures Institute</p>	<p>1 Paragraph 1 and 4, Article 36 of the Securities and Exchange Act.</p> <p>2 Article 23 of "Guideline Governing the Preparation of Financial Reports by Securities Issuers."</p> <p>3 "Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies"</p> <p>4 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910003639, June 28, 2002</p>

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	<p>published its complete financial forecast · analysis of the reasons for a discrepancy of 20 percent or more between actual and forecast income before taxes , and, if the financial forecast was reviewed by a CPA, also shall have a CPA's opinion .</p> <p>7 Chairperson, managerial officers, and principal accounting officers shall provide a declaration that the report contains no misrepresentations or concealment.</p>			<p>5 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910112978, April 23, 2003</p> <p>6 Financial Supervisory Commission (6) Document No. 0940001317, March 29, 2005</p> <p>7 Financial Supervisory Securities (6) Document No. 0950001436, March 24, 2006</p> <p>8 Financial Supervisory Securities auditing Document No. 1000055872, November 11, 2011</p>
7 Yearly financial report	<p>1 Yearly parent company only and consolidated financial report audited by CPAs</p> <p>2 Minutes of Board Meeting</p> <p>3 Report accepted by supervisors</p> <p>4 Case checklist</p> <p>5 A company that has published its complete financial forecast · analysis of reasons for a discrepancy of 20</p>	<p>1 Companies whose stocks are listed on the TSEC or GTSM must transmit it to the MOPS in electronic file format and file it to the FSC in paper file format within 3 months after the end of each fiscal year</p> <p>2 Public announcement and filing must not be postponed by any reason.</p> <p>2 Companies whose stocks are traded in the Emerging Market or whose stocks are not yet listed on the TSEC or GTSM must transmit it to the MOPS in electronic file format and file it to the FSC in paper file format within</p>	<p>*1 Taiwan Stock Exchange</p> <p>*2 GreTai Securities Market</p> <p>3 Securities and Futures Institute</p>	<p>1 Paragraph 1 and 4, Article 36 of the Securities and Exchange Act</p> <p>2 Article 23 of the "Guideline Governing the Preparation of Financial Reports by Securities Issuers."</p> <p>3 "Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies"</p> <p>4 Securities and Futures Commission, Ministry of Finance (6) Documents No. 04448 and 04449, November 30, 1999</p> <p>5 Securities and Futures Commission, Ministry of Finance (1) Document No.</p>

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	<p>percent whose amount is equal to or over 0.5 percent of paid-in capital and NT30,000,000 between actual and forecast income or unaudited income before taxes , and, if the financial forecast was reviewed by a CPA, also shall have a CPA's opinion .</p> <p>6 Consolidated financial statement for parent and affiliated companies</p> <p>7 Chairperson, managerial officers, and principal accounting officers shall provide a declaration that the report contains no misrepresentations or concealment.</p>	4 months after the end of each fiscal year.		<p>0910003639, June 28, 2002</p> <p>6 Securities and Futures Commission, Ministry of Finance (1) Document No. 0910112978, April 23, 2003</p> <p>7 Financial Supervisory Securities (6) Document No. 0950001436, March 24, 2006</p> <p>8 Financial Supervisory Securities auditing Document No. 1000055872, November 11, 2011</p>
8 Changes to share ownership and pledged rights	<p>The changes to share ownership, arranged pledge and annulled pledge of the company's board directors, supervisors, managers, and shareholders holding 10 percent or more of the company's stocks (referred to as internal company personnel)</p> <p>(Reports should be</p>	<p>1 The company should input information regarding the changes of shares held by internal company personnel during the previous month into MOPS, prior to the 15<sup>th</sup> day of each month.</p> <p>2 If a pledge is arranged, the company should input relevant information into the MOPS within 5 days, and transmit a summary report in an electronic file to the MOPS before the 15th day of</p>	None	<p>1 Article 25 of the Securities and Exchange Act</p> <p>2 Securities and Futures Commission, Ministry of Finance (2) Document No.08954, August 26, 1988</p> <p>3 Securities and Futures Commission, Ministry of Finance (3) Document No.001191, February 8, 2002</p> <p>4 Securities and Futures Commission, Ministry of Finance (3) Document No.107897, March 15, 2002</p> <p>5 Securities and Futures Commission,</p>

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	submitted by: directors of the board, supervisors, managers, and shareholders holding more than 10 percent of the company's stocks, including their spouses, under-age children and nominal third party holders. This also applies to representatives appointed by the government or corporate shareholders and the insiders of the subsidiary of the financial holding company and their spouses, children or nominal third party shareholders)	each month. The same is valid for annulled pledges.		Ministry of Finance (1) Document No.0910003639, June 28, 2002
9.Information about shareholders meetings (1)meeting notice, proxy form and complementary meeting materials	1 Meeting notice. 2 proxy form 3 proposals for ratification, matters for deliberation, election or dismissal of directors or supervisors, and other matters on the shareholders' meeting agenda	The company shall within 30 days prior to a regular shareholder meeting, or 15 days prior to a special shareholders meeting, transmit meeting notice proxy form, proposals for ratification, matters for deliberation, election or dismissal of directors or supervisors, and other matters on the shareholders' meeting agenda in an electronic file to the MOPS.	None	1.Paragraph 2, Article 177-3 of the Company Act 2.Paragraph 1, Article 5 <del>—6—</del> of the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies"
(2) Shareholders' Meeting Agenda Handbooks	shareholders' meeting agenda handbook and supplemental	The company shall within 21 days before a company is to convenes regular shareholders' meeting, or 15	None	1 Paragraph 2, Article 177-3 of the Company Act 2 Paragraph 2, Article 6 of the

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	materials	days before it convenes special shareholders' meeting, prepare an electronic file of the shareholders' meeting agenda handbook and the supplemental materials, and upload it to the MOPS.		"Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies"
<p>10. Matters regarding calls for proxies</p> <p>(1) Summarize the materials of Public announcements for solicitor</p>	Summarize the solicited materials for the solicitor	<p>1.38days prior to a shareholders meeting, or 23days prior to a special shareholders meeting, the solicitor shall send the solicited materials to the solicited companies, and submit copies to the Securities and Futures Institute.</p> <p>30 days prior to a shareholders meeting, or 15 days prior to a special shareholders meeting, the company shall compile the Solicitor Solicitation Information and transmit it in an electronic file for disclosure by the Securities and Futures Institute, or shall publicly announce it in a daily newspapers for two consecutive days.</p> <p>2.If any change in the agenda of the shareholders meeting occurs from the date of expiry of the period for submission by the solicitor of the solicitation information pursuant to the preceding paragraph to the date of mailing of the shareholders meeting notice, the company shall immediately notify the solicitor with a copy to the Securities and Futures Institute and shall prepare an electronic file of the solicitation information as revised by the solicitor on the basis of the changed agenda and transmit to the Securities and Futures</p>	<p>1 The filing of publicly announced in newspapers, could be omitted</p> <p>2 Copies of the solicitor's forms for material solicitation shall be submitted to the Securities and Futures Institute.</p>	<p>1 Article 25-1 of the Securities and Exchange Act.</p> <p>2 Paragraph 1,2, Article 7 of the "Regulations Governing the Use of Proxies for Attendance at Shareholders Meetings of Public Companies"</p>

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		Institute for disclosure.		
(2) Submit the report of materials obtained by the solicitor	A detailed summary form about proxies information	On the day of the shareholders meeting, the public company or its agent for stock affairs shall compile a statistical statement of the number of shares obtained by the solicitor through solicitation and transmit it to the Securities and Futures Institute in electronic file format, and shall make an express disclosure of the same at the site of the shareholders meeting.	None	1 Article 25-1 of the Securities and Exchange Act 2 Article 12 of the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies"
(3) Submit report on non-solicited authorized representation materials	A detailed summary form shall be compiled of non-solicited proxies authorizations for representation	On the day of the shareholders meeting, the public company or its agent for stock affairs shall compile a statistical statement of the number of shares represented by the consigned agent transmit it to the Securities and Futures Institute in electronic file format, and shall make an express disclosure of the same at the site of the shareholders meeting.	None	1 Article 25-1 of the Securities and Exchange Act. 2 Item 3, Article 13 of " Regulations Governing the Use of Proxies for Attendance at Shareholders Meetings of Public Companies"
(4) Change of the tallying and verification institution.	When the tallying and verification institution is changed, the company shall publicize the new institution immediately.	Where there is a proposal for election of directors or supervisors on the agenda of the company shareholders meeting, the company shall state the tallying and verification institution in the shareholders meeting notice. When the institution is changed, the company shall immediately publicize the new institution on the MOPS.	None	1 Article 25-1 of the Securities and Exchange Act 2.Paragraph 1, Article 13-1 of the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies"
11. Annual report	Annual report	1 Annual report should be distributed to shareholders at regular meetings of shareholders 2 Electronic files should be sent to the MOPS prior to a shareholders	* 1 Taiwan Stock Exchange * 2 GreTai Securities Market	1 Paragraph 3 and 4, Article 36 of the Securities and Exchange Act 2 Securities and Futures Commission, Ministry of Finance (1) Document No. 100116, January 3, 2000

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		meeting. Notwithstanding the foregoing, if the annual report is to be used as a supplemental material to the agenda handbook for the shareholders' meeting, the company shall upload such electronic file of the annual report to the aforementioned information reporting website within the time limit required by the Regulations Governing Content and Compliance Requirements for shareholders' Meeting Agenda Handbooks of Public Companies.	3 Securities and Futures Institute	<p>3 Securities and Futures Commission, Ministry of Finance (1) Document No. 00371, February 1, 2000</p> <p>4 Securities and Futures Commission Ministry of Finance (1) Document No. 000536, March 2, 2001</p> <p>5 Securities and Futures Commission Ministry of Finance (1) Document No. 0920112978, April 23, 2002</p> <p>6 Article 23 of the "Regulations Governing Information to be Published in Annual Reports of Public Companies"</p> <p>7 Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>
12. Status of internal audit execution	<p>1.Next year's audit plan.</p> <p>2.Basic information of internal auditors and training received.</p> <p>3.execution report of previous year's annual audit plan.</p> <p>4.corrections of any defects and irregularities of the internal control system discovered during the past year.</p>	<p>1 Before the end of January each year, basic information(names, ages, educational background, experience, senioring and training received) of internal auditors should be enter into the MOPS</p> <p>2 Within 2 months following the end of each fiscal year, the status of the execution of the audit plan for the previous year shall be entered into the MOPS.</p> <p>3 Within 5 months following the end of each fiscal year, the status of improvements to internal control defects and irregularities discovered during the previous year shall be entered into the MOPS</p> <p>4 Prior to the end of each fiscal year, the audit plan for the following year shall be entered into the</p>	None	<p>1 Article 18, 19 and 20 of the "Standards for Publicly Held Companies to Establish Internal Control Systems".</p> <p>2 Financial Supervisory Securities auditing Document No. 10100013901, January 16, 2012</p>

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		MOPS		
13.Internal control declaration	Internal control declaration	<p>1. Companies whose stocks are listed on the TSEC or GTSM : Within 3 months following the end of each fiscal year, the internal control declaration shall be transmitted in an electronic file to MOPS for the commission's reference.</p> <p>2. Companies whose stocks are traded in the Emerging Market or whose stocks are not yet listed on TSE or GTSM : Within 4 months following the end of each fiscal year, the internal control declaration shall be transmitted in an electronic file to MOPS for the commission's reference.</p>	None	<p>1. Paragraph 3, Article 14 of the Securities Exchange Act.</p> <p>2. Paragraph 1, Article 24 of the "Standards for Publicly Held Companies to Establish Internal Control Systems".</p> <p>3. Financial Supervisory Securities auditing Document No. 10100013901, January 16, 2012.</p> <p>4. Financial Supervisory Securities auditing Document No. 1020021398, June 26, 2013.</p>
14.The shareholders' rights of table motions	announcement of the shareholder's table motions · the place and the period to deal with those motions	The company should make an announcement including the shareholder's table motions · the place and the period to deal with those motions before the book closure date. And also, the period which we mention above must be no less than 10 days.	None	Paragraph 2, Article 172-1 of the Company Act.
15.The system of directors and supervisors nomination.(Including nomination of the Independent Directors)	announcement of the directors or supervisors nominating	1.The company which adopts the nomination system should make an announcement including the period for accepting the nomination of director or supervisor candidates, the quota of directors or supervisors to be elected, the place designated for accepting the roster of candidates nominated and other necessary	None	<p>1 .Article 192-1 and 216.-1 of the Company Act</p> <p>2 Paragraph 2, Article 5 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"</p>

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		<p>items before the share transfer suspension date. And also, the length of the period mentioned above must be no less than 10 days.</p> <p>2.The company should make an announcement about the roster of candidates and their academic background, past experience, the number of their shareholdings, the name of the government or corporation which they represent and other related information. The announcement has to be made no later than 40 days prior to a regular shareholder meeting date ( 25 days prior to a special meeting date )</p>		
<p>II. Non-regular matters:</p> <p>1. An incident sufficient to affect stock prices and stockholders' equity.</p>	<p>1. The dishonoring of negotiable instruments due to insufficient deposit, the refusal to transact by banking services, or other events that result in the loss of good credit standing.</p> <p>2. Litigation, non-litigious proceeding, administrative disposition, administrative dispute, security procedure, or compulsory execution, which has had a significant</p>	<p>Enter the information into the MOPS within 2 days commencing immediately from the date of occurrence of the event.</p>	<p>None</p>	<p>1 Paragraph 3 and 4, Article 36 of the Securities Exchange Act.</p> <p>2 Article 7 of the Enforcement Rules of the Securities and Exchange Act.</p> <p>3 Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>

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	<p>impact on the financial status or business of the company.</p> <p>3. Serious drop in the output, complete or partial suspension of work, lease of the company factory or its main facilities, or complete or partial pledge of the material assets which has had a significant impact on the company business.</p> <p>4. Any event specified under Article 185, paragraph 1 of the Company Act.</p> <p>5. Judgment by the competent court to prohibit the transfer of the company's shares under Article 287, paragraph 1, item 5 of the Company Act.</p> <p>6. Change in the chairman of the board, general manager, or one-third or more of the directors of the company.</p> <p>7. Change in the auditing and certifying</p>			

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	<p>accountant. However, where the change is due to internal adjustments in the accounting office, this [matter] shall not be included [in the above definition].</p> <p>8 Execution, amendment, termination, and rescindment of the important memoranda, strategic alliances or other cooperative business plans, or important contracts, change in the material contents of the business plan, completion of new product development, successful development of trial products, and formal entrance into mass production, or acquisition of other enterprises, acquisition or assignment of patent rights, exclusive trademark use rights, copyrights, or other intellectual property rights transactions, which have a major</p>			

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	<p>effect on the finances or business of the company.</p> <p>9. Other important events that have had significant impact on the continuation of company operation.</p>			
<p>2 Effective registration for offering and issuing of securities.</p> <p>(1) announcement of securities issuing.</p>	<p>Matters listed in Article 252 or Article 273 of the Company Act.</p>	<p>Must input relevant information into the MOPS within 30 days after receiving notice of effective registration.</p>	<p>None</p>	<p>1 Article 252 and Article 273 of the Company Act.</p> <p>2 Subparagraph 1 and 3, Paragraph 1, Article 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>3 Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>
<p>(2) Proof of full receipt of Designated bank account information.</p>	<p>Relevant information regarding the name of the designated bank account and receipt of full amount of collection.</p>	<p>1 Enter information regarding the name of the bank and dates of the payment collection and deposit agreement(s) into the MOPS within 2 days from the signing of such agreement(s)</p> <p>2. The bank of the designated account shall only allow an issuer to withdraw or use the money after the bank has received all the money due within 2 days after receipt of all the money due, the issuer shall enter the information on full collection of the proceeds into the MOPS.</p> <p>* 3 In case the issuer must notify <del>this</del> the FSC of each disbursement as a condition specified in the notice of effective</p>		<p>1. Subparagraph 2, Paragraph 1, Article 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>2 Securities and Futures Commission, Ministry of Finance (I) Document No. 0910004191, August 6 2002</p>

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		registration, an application letter proposed by the issuer must be sent to the FSC for reference prior to each disbursement		
(3) Announcement prior to delivery of stocks or corporate bonds.	Securities delivery to subscribers or places	Relevant information must be input into the MOPS on the next day after the receipt of the approval letter for permission of incorporation or the amendment registration certificate of issuing new shares from the Ministry of Economic Affairs..	None	<p>1 Article 34 of Securities and Exchange Act.</p> <p>2 Subparagraph 3, Paragraph 1, Article 9 of the "Regulations Criteria Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>3 Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>
(4) Implementation status of cash capital increase or corporate bond issuance plan.	Quarterly report of cash capital increase of public company or corporate bond issuing plan and fund utilization status.	<p>The issuer shall enter the following information to the MOPS:</p> <p>1. Within one day after receiving notice of effective registration from the FSC, company basic information, offering status, project items, and scheduled progress should be input into the MOPS.</p> <p>2. Within 10 days after the end of each quarter, the quarterly report on "the plan for cash capital increase or corporate bond issuance and capital utilization" shall be input into the MOPS.</p> <p>* 3. Where a TWSE-listed or GTSM-listed company conducts a cash capital increase or corporate bond issuance, it shall contact the original underwriter or the attesting CPA to comment on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital, and on whether there has been any</p>	None	<p>1 Subparagraph 5~7, Paragraph 1, Article 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>2 Securities and Futures Commission, Ministry of Finance (I) Document No.00574 of February 8, 1999.</p> <p>3 Financial Supervisory Corporate Document No. 0990041685 of December 8, 2010.</p>

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		change from the capital utilization plan, and within 10 days after the end of each quarter shall post this information together with the information referred to in the preceding subparagraph into the MOPS.		
(5) Change in cash capital increase or corporate bond issuance plan.	<p>1 Minutes of board meeting.</p> <p>2. Letter of consent from competent authorities in charge of target industry. (only if available) , and letter of consent from the foreign exchange of Central Bank for issuance of overseas securities)</p> <p>3 Assessment opinions of original primary underwriter (only if available)</p>	<p>1 Relevant information shall be input into the MOPS within 2 days upon the amendment was ratified by resolution of the board of directors, and it shall be submitted to stockholders' meeting for ratification.</p> <p>*2 TWSE- listed and GTSM- listed companies shall input into MOPS the original primary underwriter's opinions concerning the reasonableness of the uses of funds not disbursed and fund implementation timetable within 10 days after the end of each quarter.</p>	None	<p>1 Subparagraph 9, Paragraph 1, Article 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>2 Subparagraph 6, Paragraph 1, Article 11 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Securities Issuers."</p> <p>3 Securities and Futures Commission, Ministry of Finance (I) Document No.03693 of December 22, 1998.</p> <p>4 Securities and Futures Commission, Ministry of Finance (I) Document No.138830 of August 1, 2001.</p> <p>5. Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>
(6) Information of corporate bonds issuance	<p>1 Actual issuance amount, maturity, interest rate and repayment methods.</p> <p>2 Any change to the filed material for the first issuance of corporate bonds occurring within the scheduled issuance date in the event the issuer conducts a</p>	<p>1. Within 2 days from the date of completion of the bond issuance and prior to the 10th day of each month during the issuance period of the corporate bonds, information related to the issuance of the corporate bonds shall be input into the MOPS.</p> <p>2. Any change to the filed material for the first issuance of corporate bonds occurring within the scheduled issuance date shall be</p>	None	<p>1 Subparagraph 5, Paragraph 1 and 2, Article 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."</p> <p>2. Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p>

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	shelf registration to issue corporate bonds.	input into the MOPS.		
(7) Status of requests for conversion of corporate bonds and requests for exercising corporate bond with equity warrants and preferred stocks with equity warrants.	Issuers must quarterly disclose the amount of new shares issued under requests for conversion of corporate bonds and requests for exercising bonds with equity warrants and preferred stocks with equity warrants.	Information shall be input into the MOPS within 15 days after the end of each quarter.	None	<p>1 Paragraph 6, Article 14, Paragraph 3 Article 34 and Paragraph 3, Article 49 of the “ Regulations Governing the Offering and Issuance of Securities by Securities Issuers.”</p> <p>2. Financial Supervisory Corporate Document No. 0990041685, December 8, 2010.</p> <p>3. Securities and Futures Commission, Ministry of Finance (1) Document No. 0910143206, September 16, 2002.</p>
(8) Status of issuance of overseas securities. ①item reported jointly : I the funds utilization plan and the status of funds utilization	Table of funds utilization plan and status of funds utilization	<p>The issuer shall enter the following information to the MOPS :</p> <p>1. Within 10 days after the end of each quarter posting the funds utilization plan and the quarterly report on the status of funds utilization.</p> <p># 2.A TWSE-Listed or GTSM-listed company shall, on a quarterly basis, request the original securities underwriter or CPA to prepare an evaluation opinion on progress in implementation of the funds utilization plan, the legitimacy of the purpose of the unused funds, and a statement concerning whether there has been any change to the plan. Within 10 days after the end of each quarter, the issuer shall post such opinion together with the information referred to in the preceding subparagraph to the MOPS.</p>	None	Subparagraph 3 and 4, Paragraph 3, Article 11 of the “Regulations Governing the Offering and Issuance of Overseas Securities by Issuers.”

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
II a change to the funds utilization plan	1.The change of funds utilization plan 2 Original underwriter's evaluation opinion on the progress of implementation of the funds utilization plan and the legitimacy of the purpose of the unused	1.The issuer shall enter the amendment of the plan and, within 2 days after the amendment is approved by a resolution of the board of directors, the issuer shall enter the information into the MOPS. The issuer shall also submit the change to a shareholders meeting for confirmation. 2.Where the funds utilization plan is amended, the issuer shall, upon such change and within 10 days after the end of each subsequent quarter, also request the original underwriter to issue an evaluation opinion on the progress of implementation of the funds utilization plan and the legitimacy of the purpose of the unused.	None	Subparagraph 6, Paragraph 1, Article 11 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
III strategic investors or overseas securities subscribed by specific persons	the roster of subscribers and individual subscription prices and quantities.	If the underwrite plan has not yet been fully executed, ( before disclosing day ) , the issuer shall disclose the information in the prospectus and posting this information to the MOPS.	None	Paragraph 2, Article 11 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
②item reported separately : I Overseas depositary receipts a. Basic information	1. total dollar amount, unit price, volume, and issue date of the overseas depositary receipts issued; provided, however, that if the overseas depositary receipts are for conversion of overseas corporate bonds, the issuer may opt	The issuer shall enter the information to the MOPS within 2 days after signing a deposit contract. After the announcement of the items referred to in the preceding paragraph, should there be any change to any of these items, such change shall be entered to the MOPS within 2 days after the closing of the offering.	None	Article 19 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>to announce only the estimated number of units to be issued;</p> <p>2. the number of shares of the underlying securities and their unit price; provided, however, that if the overseas depositary receipts are for conversion of overseas corporate bonds, the issuer may opt to announce only the estimated number of shares;</p> <p>3. place of issuance and transaction;</p> <p>4. the issuer's reason for arranging for subscription by the specific person(s), the total number of units subscribed by the specific person(s), total dollar amount, and the relationship between the specific person(s) and the issuer (the statement of issuance methods provides that a portion of the depositary receipts shall be subscribed</p>			

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>by specific person or persons);</p> <p>5. the proceeds plan and the expected returns (where the issuer is sponsoring issuance of overseas depositary receipts through cash capital increase);</p> <p>6. the name of the company involved in such acquisition or share exchange, the number of shares involved, the schedule for implementation and completion of the plan, the expected returns, the share exchange ratio, the method (and legitimacy thereof) for determining the value of the overseas depositary receipts for which the issuer is to sponsor issuance, and the method (and legitimacy thereof) for determining the value of the assets to be acquired by the issuer (the above disclosures are to be made</p>			

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>where the issuer intends to acquire a foreign company, to acquire the shares of a foreign company, or to issue new shares for the purpose of an acquisition or split of a foreign company conducted in accordance with the law);</p> <p>7. the primary impact on shareholders' equity (e.g. expenses incurred by the issuer in sponsoring issuance of the overseas depositary receipts, impact on shareholding structure, etc.).</p>			
<p>b . The documents subject to submit to the FSC for recordation after issuance of the overseas depositary receipts</p>	<p>1.A prospectus prepared in accordance with the securities acts and regulations of the country where the offering took place; provided, however, that these requirements do not apply to the issuance of overseas depositary receipts for conversion of or</p>	<p>The issuer shall submit the documents mentioned within 10 days after issuance of the overseas depositary receipts. If an issuer sponsoring issuance of overseas depositary receipts is required by a deposit contract to provide any information to a depositary institution, within 3 days after providing such information the issuer shall report such provision to the FSC for recordation.</p>	<p>None</p>	<p>Article 20 of "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>subscription to overseas corporate bonds;</p> <p>2.a duplicate copy of the deposit contract;</p> <p>3.a duplicate copy of the custody contract;</p> <p>4.an opinion letter in Chinese issued by an ROC attorney-at-law confirming that there is no material discrepancy between the issuance rules and the particulars of the issuance as set forth in a registration that the FSC has allowed to become effective, or in an application that the FSC has approved;</p> <p>5.documentary evidence providing proof of deposit of funds collected in full;</p> <p>6.a list of those whose subscriptions account for 10 percent or more of the total value of the issue as well as the individual subscription prices and quantities thereof;</p> <p>7.other documents required by the FSC.</p>			

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
c . Documents, subject to submit to the FSC for recordation monthly.	A statement of Outstanding Balance of Overseas Depository Receipts and Securities Represented Thereby	After the issuance, the sponsor shall post separately, both by the 20th day and within 5 days after the end of each month, to the MOPS, and shall also submit a report to the Central Bank for recordation	None	Paragraph 1, Article 21 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
d . Documents for additional overseas depository receipts issuance.	The total dollar amount of the overseas depository receipts, total units, and the number of the underlying securities.	In the event that the sponsor carries out a cash capital increase through a new share issue, a new share distribution from earnings, or a new share distribution from capital reserve, and the depository institution issues additional overseas depository receipts in a corresponding amount pursuant to Article 14, paragraph 1, subparagraph 2, the sponsor shall, within 2 days after issuance of the overseas depository receipts, report to the competent authority for foreign exchange business , and shall post the relevant information to the MOPS.	None	Paragraph 2, Article 21 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
e .others	Where the issuer is sponsoring issuance of overseas depository receipts through capital increase, and its purpose in so doing is to acquire a foreign company, acquire the shares of a foreign company, or sponsor issuance of new shares for the purpose of an acquisition or split of a foreign company conducted in accordance with the law, the issuer shall	The issuer shall, on a quarterly basis for the first year following completion of registration, post information to the MOPS.	None	Subparagraph 5, paragraph 1, Article 11 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	request the original underwriter to prepare an opinion evaluating the impact of such matters upon the issuer's financial operations, business operations, and shareholders' equity.			
II Overseas corporate bonds a. Basic information	<ol style="list-style-type: none"> <li>1. Total dollar amount of the offered overseas corporate bonds, the face value of each bond certificate, the issue price, and the projected date of issuance;</li> <li>2. interest rate(s) for the overseas corporate bonds to be offered;</li> <li>3. repayment method and term of maturity of the overseas corporate bonds to be offered;</li> <li>4. type of security (where the bonds are secured);</li> <li>5. conversion terms and important stipulations (where the issuance rules provide for conversion);</li> <li>6. method of warrant exercise and</li> </ol>	<p>After the registration becomes effective, the issuer shall, within 2 days after pricing the offering, enter the information into the MOPS. After the announcement, should there be any change to any of these items, a public announcement on the MOPS of such change shall be made within 2 days after the closing of the offering.</p>	None	Article 26 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>important stipulations (where the issuance rules set forth warrant exercise conditions)</p> <p>7. place of issuance and transaction;</p> <p>8. the reason why a specific person(s) is being contacted to subscribe through negotiation (in the event that such is the case), the total number of certificates to be subscribed to by the specific person(s), the total dollar amount thereof, and the relationship between the specific person(s) and the issuer;</p> <p>9. a funds utilization plan, and a statement of the expected benefits thereof;</p> <p>10. the principal impact on shareholders' equity.</p>			
b . Documents subject to submit to the FSC for recordation after issuance of the overseas	1. a prospectus prepared in accordance with the securities acts and regulations of the country in which the	After the registration becomes effective, the issuer shall submit the documents mentioned to the FSC within 10 days of the issuance of the overseas corporate bonds; Any information that the issuer is	None	Article 27 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
depository receipts	<p>bonds are offered;</p> <p>2. a duplicate copy of the issuance agreement;</p> <p>3. a duplicate copy of the deposit contract and custody contract (if the bonds are convertible or have warrants for the purchase of overseas depository receipts);</p> <p>4. a duplicate copy of the paying agency agreement;</p> <p>5. a duplicate copy of the purchase agreement;</p> <p>6. a duplicate copy of the trust deed;</p> <p>7. an opinion letter in Chinese issued by an ROC attorney-at-law confirming that there is no material discrepancy between the issuance rules for the overseas corporate bonds and the particulars of the issuance as set forth in a registration that the</p>	required, pursuant to the acts and regulations of the country where the stocks are issued, to provide or disclose, shall also be filed with the FSC within 3 days after such provision.		

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>FSC has allowed to become effective, or in an application that the FSC has approved;</p> <p>8. documentary evidence providing proof of deposit of funds collected in full;</p> <p>9. a list of those whose subscriptions account for 10 percent or more of the total value of the issue as well as the individual subscription prices and quantities thereof;</p> <p>10. other items as specified by the FSC.</p>			
c . Documents subject to submit to the FSC for recordation monthly.	A Statement of Outstanding Overseas Corporate Bonds	After the issuance, the sponsor shall both by the 20th day and within 5 days after the end of each month, post separately a statement of Outstanding Overseas Corporate Bonds to the MOPS and shall also submit a report to the Central Bank for recordation	None	Paragraph 1, Article 28 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
d . Documents for warrant exercise by overseas investors	instances of warrant exercise by overseas investors	After conversion of the overseas corporate bonds or exercise of the warrants is accepted by an issuer, the issuer shall, within 10 days after completion of a cash capital increase through a new share issue, report any instances of warrant exercise by overseas investors to	None	Paragraph 2, Article 28 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
		the Investment Commission of the Ministry of Economic Affairs.		
<p>III Overseas stocks</p> <p>a .basic information</p>	<p>1. Where the offering is to raise funds;</p> <p>① number of shares issued, issue price per share, total issue size, and projected date of issuance;</p> <p>② place of issuance and transaction;</p> <p>③if the statement of issuance methods provides that a portion of the depositary receipts shall be subscribed to by specific person(s), then the announcement shall state the purpose for subscription by the specific person(s) through negotiation, the total number of shares subscribed to by the specific person(s), the total dollar amount, and the relationship between the specific person(s) and the issuer;</p> <p>④the funds utilization</p>	<p>1.Where the offering is to raise funds, a public announcement of the mentioned particulars shall be made within 2 days after the issue pricing;</p> <p>2.Where the offering is not for the purpose of raising funds, a public announcement of the mentioned particulars shall be made within 2 days after listing,</p> <p>Should there be any change after the announcement or reporting of items referred, a public announcement of such change shall be made and a report shall be filed with the FSC within 2 days after the closing of the offering.</p>	None	Article 34 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>plan and the expected benefits thereof (in the case of cash capital increase through a new share issue);</p> <p>①the main impact on shareholders' equity (such as expenses incurred through issuance of overseas stocks, or impact on shareholding structure).</p> <p>2. Where the offering is not for the purpose of raising funds;</p> <p>①number of shares listed, listed price per share, and total size of listing;</p> <p>②place of listing;</p> <p>③the main impact on shareholders' equity (such as expenses incurred through issuance, or impact on shareholding structure).</p>			
b .The documents subject to submit to the FSC for recordation after	1.a prospectus prepared in accordance with the securities acts of the	the issuer shall submit the documents mentioned to the FSC within 10 days after issuance or listing; Any information that the	None	Article 35 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
issuance of the overseas stocks.	<p>country where the stocks are issued; provided, however, that these requirements do not apply to cases where the shares have not been issued for the purpose of raising capital;</p> <p>2.a duplicate copy of the overseas stock service agency agreement;</p> <p>3.a duplicate copy of the custody contract;</p> <p>4.an opinion letter in Chinese issued by an ROC attorney-at-law confirming that there is no material discrepancy between the issuance rules for the overseas stock issuance and the particulars of the issuance as set forth in a registration that the FSC has allowed to become effective, or in an application that the FSC has approved;</p> <p>5.documentary evidence providing proof of deposit of funds collected in full;</p> <p>6.a list of those whose subscriptions</p>	<p>issuer is required, pursuant to the acts and regulations of the country where the stocks are issued, to provide or disclose, shall also be filed with the FSC within three days after such provision.</p>		

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>account for 10 percent or more of the total value of the issue as well as the individual subscription prices and quantities.</p> <p>7.other documents required by the FSC.</p>			
c. Documents subject to submit to the FSC for recordation monthly.	A Statement of Outstanding Balance of Overseas Stocks	After the issuance of overseas stocks, the issuer shall, both by the 20th day and within 5 days after the end of each month, post the statement to the MOPS, and shall further report such issuance to the Central Bank.	None	Paragraph 1, Article 36 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
d. Documents for additional issuance.	The number of stocks issued and the total dollar amount	In the event that the issuer carries out a cash capital increase through an additional share issue, a new share distribution from earnings, or a new share distribution from capital reserve pursuant to Article 31, paragraph 1, subparagraph 2, the issuer shall, within 2 days after issuance thereof, report to the the Central Bank the number of stocks issued and the total dollar amount and post the relevant information to the MOPS.	None	Paragraph 2, Article 36 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Issuers."
* (9) Merger, receiving transfer of shares of another company, acquisition or demerger in accordance with related laws.	Ask the original lead underwriter of a company to provide an assessment opinion as to whether any of the aspects of the merger would have an effect on the finances, business and shareholder's equity of	Input the information to the MOPS within 10 days after the end of each quarter during the 1st year after completion and registration of the merger, receipt of transfer of sales, or acquisition or demerger.	None	<p>1. Securities and Futures Commission, Ministry of Finance(1) Document No.04783, December 22, 1999</p> <p>2. Financial Supervisory corporate Document No. 0990041685, December 8, 2010.</p> <p>3. Subparagraph 8, Paragraph 1, Article 9, of the "Regulations Governing the Offering and Issuance of Securities by</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	the issuer.			Securities Issuers.” 4 Subparagraph 5, Paragraph 1, Article 11 of the “Regulations Governing the Offering and Issuance of Overseas Securities by Securities Issuers.”
(10) employee stock warrants	<ol style="list-style-type: none"> <li>1. Make public announcement for the main content of the requirements for issuance and subscription. If performance of contract is conducted by means of issuance of new shares, any possible dilution of the shareholders' equity shall also be publicly announced.</li> <li>2. Input the status of the issuance</li> <li>3. Where the issuer executes its contractual obligations using already issued shares, publicly announce the cost of the shares which it anticipates to obtain, the difference between the price of the employee stock options and the company's cost of obtaining the shares, and any</li> </ol>	<ol style="list-style-type: none"> <li>1. On the day next following the arrival of the notification of effective reporting, make public announcement for the main content of the requirements for issuance and subscription.</li> <li>2. After the registration has become effective, input the status of the issuance into the MOPS on the day following the issuance or the expiry of the issuance period.</li> <li>3. Where the issuer executes its contractual obligations using already issued shares, once the registration with the FSC has become effective, the issuer shall, within 2 days of a directors' meeting resolving that the company shall repurchase its own shares for use as employee stock warrants as part of the execution of its contraction obligations, publicly announce the cost of the shares which it anticipates to obtain, the difference between the price of the employee stock warrants and the company's cost of obtaining the shares, and any effects on the shareholders' equity.</li> <li>4. Any change in the main content regarding the terms and conditions of the issuance shall be made only after being approved by the majority votes in</li> </ol>	one	Paragraph 1 through 4, Article 57, of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers.

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>effects on the shareholders' rights and interests.</p> <p>4. Any change in the main content regarding the terms and conditions of the issuance, public announce the relevant materials regarding the amendment.</p>	<p>a meeting of Board of Directors at which two-thirds (2/3) or more directors are present, and public announcement shall be made after the minutes of the meeting of the Board of Director and relevant materials regarding the amendment have been submitted to the FSC for recordation</p>		
(11) New restricted employee shares	<p>1. Publicly announce the main content of the issuance rules, and shall simultaneously announce any possible dilution of shareholders' equity.</p> <p>2. Input the status of the issuance.</p> <p>3. While the employees meet or miss the vesting conditions, input the status of the lifting of the restrictions on the new restricted employee shares, the redemption or buyback of the shares.</p>	<p>1. On the day following the day of receipt of the effective registration, publicly announce the main content of the issuance rules.</p> <p>2. After the registration has become effective, input the status of the issuance into the MOPS on the day following the date of issuance of the shares.</p> <p>3. After issuing the new restricted employee shares, the issuer shall, on the day following the time that the employees meet the vesting conditions, input the status of the lifting of the restrictions on the new restricted employee shares into the MOPS.</p> <p>4. If an issuer redeems or buys back already-issued new restricted employee shares, it shall, on the day following the redemption or buyback of the shares, input the status of the redemption or buyback into the MOPS.</p>	None.	Paragraph 1 through 4, Article 60-7, of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."
3.Private placements	For further information, please refer to former Securities-Futures Commission, Ministry	1 The TWSE-listed, GTSM-listed and Emerging Stocks companies should input Private placements information into the MOPS within 2 days after the date of the resolution	None.	<p>1.Paragraph 5, of Article 43-6 of the Securities and Exchange Act.</p> <p>2. Securities and Futures Commission, Ministry of Finance (1) Document</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	of Finance letter (1) Document No.112794 of April 3, 2002, Financial Supervisory Corporate Document No. 0970051388, of October 21, 2008 and Financial Supervisory Commission Document No. 0990046878 of September 1, 2010.	<p>of the board of directors within 2 days after the date of arranged date if the offerees are arranged after the distribution of shareholder meeting notices , within 2 days after the issue pricing, within 15 days of the date the share payments or payments of the price of the corporate bonds or other securities have been made in full, and within 10 days after the end of each quarter.</p> <p>2 A company carrying out private placement of overseas securities must additionally submit information that has been input into the MOPS to the Central Bank.</p> <p>3 A company carrying out private placement of bonds must input information regarding the balance of bonds to the MOPS prior to the 10th day of each month. A company carrying out private placement of overseas securities must additionally submit information that has been input into the MOPS to the Central Bank.</p>		<p>No.176305, December 25, 2001</p> <p>3. Securities and Futures Commission, Ministry of Finance (1) Document No.112794, April 3, 2002</p> <p>4. Securities and Futures Commission, Ministry of Finance (1) Document No.0920001991, May 8, 2003</p> <p>5 Financial Supervisory corporate Document No. 0970051388, October 21, 2008.</p> <p>6 Financial Supervisory corporate Document No. 0990046878, September 1, 2010.</p> <p>7 Financial Supervisory corporate Document No. 0990041685, December 8, 2010.</p>
4 Acquisition or disposal of assets	For further information, please refer to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" (including and not limiting to acquisition or disposal of securities, real estates, other fixed assets and intangible assets, derivative	<p>1 Must input relevant information into the MOPS within 2 days commencing immediately from the date of occurrence of the event.</p> <p>2 Companies participating in merger, demerger, and acquisition of shares of another company must have the approval of the FSC in advance if they can not hold board meetings on the same day or hold shareholders meetings on</p>	None	<p>1 Article 36-1 of the Securities and Exchange Act.</p> <p>2 "Regulations Governing the Acquisition and Disposal of Assets by Public Companies"</p> <p>3 Financial Supervisory corporate Document No. 0990041685 of December 8, 2010.</p> <p>4 Financial Supervisory Corporate Document No.1010016743, April 24, 2012.</p>

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Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	instrument transaction, merger, demerger, issuance of new shares due to acquisition of the shares of another company, and investment in mainland area.)	the same day.		
5.Loaning of Funds	For further information, please refer to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"	Must input relevant information into the MOPS within <del>two</del> 2 days commencing immediately from the date of occurrence of the event.	None	1 Article 36-1 of the Securities and Exchange Act. 2 "Regulations Governing Loaning of Funds and Making Endorsements/ Guarantees by Public Companies" 3 Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639 of June 28, 2002.
6. Endorsement and Guarantee	Ditto	Ditto	None	1 Article 36-1 of the Securities and Exchange Act. 2 " Regulations Governing Loaning of Funds and Making Endorsements /Guarantees by Public Companies" 3 Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639 of June 28, 2002.
7.Basic company information		A company conducting retroactive public issuance must input relevant information to the MOPS after receiving FSC notification of effective registration , and after any changes are made regarding basic information	None	1.Notice accompanying letter from the Commission notifying company of effective registration. 2. Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639 of June 28, 2002.
8 Financial forecasts	1 Financial forecast. 2 Case checklist. 3 Minutes of board meeting.	1. A public company that voluntarily publishes a financial forecast shall input relevant information into the MOPS within 2 days commencing immediately from the date of publication.	* 1 Taiwan Stock Exchange. * 2 GreTai Securities Market. 3. Securities and	1 Securities and Futures Commission, Ministry of Finance (6) Document No.02435 of April 9, 1997.. 2. Securities and Futures Commission, Ministry of Finance (6) Document

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
		2. A public company that must publish a complete financial forecast because of a circumstance under Article 6 of Regulations Governing Publication of Financial Forecasts of Public Companies shall publicly disclose and report within 10 days counting inclusively from the date it receives the notice to prepare the report.	Futures Institute	<p>No.005847 of Oct.26,2001.</p> <p>3. Securities and Futures Commission, Ministry of Finance (I) Document No.0910003639of June 28, 2002.</p> <p>4. Securities and Futures Commission , Ministry of Finance (6) document No.0910005765 of November 14,2002.</p> <p>7. Securities and Futures Commission, Ministry of Finance (6) Document No. 0910006093 of December 9, 2002.</p> <p>6. Financial Supervisory Securities (6) Document No. 0940004351 of October 5, 2005.</p>
#9. Accounting policy changes (Apply to companies which have adopted IFRSs)	<p>1. 5 documents such as the nature, reasons and Review opinions of CPA of the change in accounting policy.</p> <p>2. the actual effect for the financial year preceding the earliest financial year affected by retrospective application of the new accounting policy.</p> <p>Note: changes an accounting policy after the beginning of a financial year should provide additional information on:</p>	<p>1. These shall be submitted as a proposal for adoption by resolution of the board of directors and for recognition by the supervisors after which they shall be publicly disclosed and filed.</p> <p>within 2 months after the beginning of the financial year in which the new accounting policy is adopted, the issuer shall submit those for adoption by the board of directors and for recognition by the supervisors, after which they shall be publicly disclosed and filed, and shall also be submitted to the next following shareholders meeting.</p>	none	Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." ( Amended 2011 . 12 . 22)

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	<p>1. the prior periods affected by retrospective application of the new accounting policy.</p> <p>the reasonableness and necessity for the change in accounting policy after the beginning of the financial year.</p>			
<p>#10. Accounting estimate changes (Apply to companies which have adopted IFRSs)</p>	<p>the nature, reasons and Review opinions of CPA of the change in accounting estimate.</p> <p>Note: changes an accounting estimate after the beginning of a financial year should provide additional information on:</p> <p>1. the prior periods affected by application of the new accounting estimate.</p> <p>2. the reasonableness and necessity for the change in accounting estimate after the beginning of the financial year.</p>	<p>These shall be submitted as a proposal for adoption by resolution of the board of directors and for recognition by the supervisors after which they shall be publicly disclosed and filed. And shall also be submitted to the next following shareholders meeting.</p>	<p>none</p>	<p>Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." ( Amended 2011 . 12 . 22)</p>
<p>#11.Change of accounting principles</p>	<p>1 Application (containing reasons for and theoretical</p>	<p>An application must be made to the FSC at the end of the year prior to the planned change of accounting</p>	<p>*1 Taiwan Stock Exchange.</p>	<p>Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers. ( Amended 2009 . 1 .</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
(1) Approval of application (Apply to companies which have not adopted IFRSs)	basis of change in accounting principles, specific evidence of superiority of new accounting principles, and cumulative impact number of change of accounting principles), follow-up audit opinions of CPA.  2 Minutes of board meeting.	principles.	*2 GreTai Securities Market. *3 Chinese Securities Association. 4 Securities and Futures Institute	10)”
(2) announcement after the FSC has approved the application(Apply to companies which have not adopted IFRSs)	1 Estimated cumulative impact figures of accounting principle changes,  2 Review opinions of CPA	Must input relevant information into the MOPS after receiving notification of approval from the FSC.	none	Article 6 of the “Regulations Governing the Preparation of Financial Reports by Securities Issuers.” ( Amended 2009 . 1 . 10)
(3)Reporting and announcing cumulative impact figures. (Apply to companies which have not adopted IFRSs)	1. Cumulative impact figures of accounting principle changes. 2.Minutes of board meeting.	Unless it is impracticable to determine the cumulative impact figures of accounting principle changes, the actual cumulative impact figures of the change of accounting principles must be calculated and reported to the FSC after submission to board of directors within 2 months after the beginning of the fiscal year in which the new accounting principles are adopted. If the difference between the actual cumulative effect of a change in accounting principles and the original estimated cumulative effect of a change in accounting principles is NT\$10 million or more, and if the	*1 Taiwan Stock Exchange. *2 GreTai Securities Market. *3 Chinese Securities Association. 4 Securities and Futures Institute	Article 6 of the “ Regulations Governing the Preparation of Financial Reports by Securities Issuers.” ( Amended 2009 . 1 . 10)

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
		amount is also one percent or more of net operating revenues for the immediately preceding financial year, or five percent or more of paid-in capital, the issuer shall analyze the reasons for the difference and request a CPA to provide an opinion on its reasonableness. The analysis and the attesting CPA's opinion shall be publicly announced and reported to the FSC.		
# 12 Accounting estimate changes (changes in service life of depreciable and depletable assets, and in periods benefited by effective period of intangible assets).  (1) Approval of application(Apply to companies which have not adopted IFRSs)	1 Application (containing reason for and theoretical basis of accounting estimate changes and specific evidence of superiority of new accounting estimates), and review opinions of CPA.  2 Minutes of board meeting.	An application must be made to the FSC at the end of the year prior to the planned adoption of new accounting estimates.	*1 Taiwan Stock Exchange. *2 GreTai Securities Market. *3 Chinese Securities Association *4 Securities and Futures Institute.	Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." ( Amended 2009 . 1 . 10)
(2) Announcement after the FSC has approved the application(Apply to companies which have not adopted IFRSs)	1 the impact figures of accounting estimate changes,  2 Review opinions of CPA	Must input relevant information into the MOPS after receiving notification of approval from the FSC.	none	Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." ( Amended 2009 . 1 . 10)
13. Reporting of repurchase of company shares by a TWSE-listed or GTSM-listed company.	In accordance with Paragraph 1, Article 28-2 of the Securities and Exchange Act, a TWSE-listed or GTSM- listed company may, upon	1. The company must make an announcement and report to the FSC within 2 days counting inclusively of the day on which the resolution was made at a meeting of the board of directors.	None	1Article 28-2 of the Securities and Exchange Act.  2 Article 2 of the "Regulations Governing share Repurchase by a exchange-listed and OTC- listed Companies." and Financial Supervisory Securities(3)

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	the approval of a majority of the directors, present at a directors meeting attended by two-thirds or more of directors, buy back its shares from the centralized securities exchange market or an over-the-counter market for the purpose of transferring shares to employees, converting equity, or maintaining the company's credibility and stockholders equity.	2. Relevant reporting form may be downloaded from the Commission's website. (www.sfb.gov.tw)		Document No.09600100251, March 16, 2007.
14.Reporting before transferring stocks by directors and supervisors.	<p>1.Before change to share ownership of the company's board directors, supervisors, managers, and shareholders holding 10 percent or more of the company's stocks , they should report to the TWSE or OTC, and send the same report to the company.</p> <p>2.The company should input the report to the MOPS upon receiving the report.</p>	<p>1.The company should input the report to the MOPS no later than 17:30 on the day receiving the said report.</p> <p>2.The exchange-listed company and the company that is neither listed on the TWSE nor the GTSM should fax the report to the TWSE (Fax: 02-81013038).The OTC-listed company and emerging stock company should fax it to GTSM (Fax: 02-23692586).</p>	None	<p>1.Article 22-2 of the Securities and Exchange Act</p> <p>2.Securities and Futures Commission , Ministry of Finance (3) Document No.0910003657,July 1,2002</p> <p>【 Relevant filing forms can be downloaded from the Securities and Futures Bureau website ( www.sfb.gov.tw )】</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
15. Announce share repurchase when meeting certain criteria.	Each time that the accumulative number of shares repurchased accounts for at least two percent of the shares issued by the company or the accumulative value of shares repurchased amounts to at least NT\$300 million, the company shall, within 2 days, make an announcement of the date, number, type, and price of the shares, and report the same to the FSC.	Each time that the accumulative number of shares repurchased accounts for at least two percent of the shares issued by the company or the accumulative value of shares repurchased amounts to at least NT\$300 million, the company shall, within 2 days counting inclusively the day of the occurrence of one of the above facts, make an announcement of the date, number, type, and price of the shares, and report the same to the FSC.	None	1 Article 28-2 of the Securities and Exchange Act. 2 Article 3 of the "Regulations Governing Share Repurchase by Exchange-listed and OTC-listed Companies."
* 16. Report after TWSE-listed and GTSM-listed companies completes repurchase of company shares or repurchase period ends.	Company completes repurchase of company shares or repurchase period ends	1.The company must make an announcement and report to the FSC within 5 days counting from and inclusively of the date at the end of repurchase period or after completion of the repurchase.  2. Please download the relevant reporting form from the Commission's website. (www.sfb.gov.tw)	A copy of the report shall be sent to the Banking Bureau, the FSC if the company is a financial holding company, a bank or a bill finance company; a copy shall be sent to the Insurance Bureau if the company is an insurance company.	1 Article 28-2 of the Securities and Exchange Act. 2 Article 5 of the "Regulations Governing Share Repurchase by exchange-listed and OTC-listed Companies."
* 17. Report of change in originally reported purpose of stock repurchase.	A company may through a majority vote at a meeting of the board of directors attended by at least a two-thirds quorum, may amend the originally reported purpose of the stock repurchase.	A company shall file a report with the FSC the change within 2 months counting from and inclusively of the day of expiration of the reporting period for the planned repurchase.	Ditto	1Article 28-2 of the Securities and Exchange Act. 2 Article 2 of the "Regulations Governing Share Repurchase by exchange-listed and OTC-listed Companies."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
18. Prospectus	Prospectus ( inclusive of issuing overseas and domestic securities )	<p>1.The draft prospectus shall be posted, as an electronic file in the format prescribed by the FSC, to the MOPS. Receipt of the uploading is required to be submitted to the FSC together with other written registration materials. Within 30 days from the date of effective registration or receipt of the FSC's notice, the final amended/revised prospectus, together with call warrant and other prospectus, if any, shall be posted, as an electronic file in the format prescribed by the FSC, to theMOPS.</p> <p>2.Prospectus of overseas depository receipts, overseas corporate bonds and overseas shares prepared in accordance with the securities laws of the country where the offering and issuance take place shall be input into the MOPS within 10 days after issuance of the overseas securities.</p>	<p>1 Taiwan Stock Exchange. 2 GreTai Securities Market. 3 Chinese Securities Association. 4 Securities and Futures Institute</p>	<p>1.Article 30 of the Securities and Exchange Act. 2. Article 6 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers." 3.Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses. 4. Securities and Futures Commission, Ministry of Finance (1) Document No. 0910003639, June 28, 2002 5 Article20, 27 and 35 of the "Regulations Governing the Offering and Issuance of Overseas Securities by Securities Issuers." 6 Article 10, 25, 34, 36, 40 and 50 of the "Regulations Governing the Offering and Issuance of Securities by Foreign Issuers."</p>
19.Report and announcement of public tender offer or competitive public tender offer by public companies	The report and announcement shall be made when Public Companies conduct public tender offer according to Regulations Governing public Tender Offers for Securities of Public Companies	<p>1.Any public tender offer to purchase the securities of a public company shall not be made until after a report has been filed with the FSC and a public announcement made.</p> <p>2.For any competitive public tender offer for securities issued by the same public company, a report of public tender offer shall be filed with the FSC and a public announcement made at least 5 trading days prior to the expiry date of the original public tender</p>	<p>1.Taiwan Stock Exchange and Gretai Securities Market. 2.Securities and Futures Investors Protection Center. 3.The public company whose securities are being acquired</p>	<p>1.Paragraph 2 and 4, Article 43-1 of the Securities and Exchange Act 2.Article 7,9 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies." and the Financial Supervisory Commission Trading DocumentNo.10100269271 of July 5, 2012.</p>

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
		offer period.		
20 Upon FSC's order to amend the particulars of the public tender offer report and carry out reporting and public announcement procedures anew	Where content reported or publicly announced by an offeror violates an act or regulation, the FSC may, as necessary to protect the public interest, order the offeror to amend the particulars of the public tender offer report and carry out reporting and public announcement procedures anew.	Before the deadline ordered by the FSC for carrying out a new report and public announcement	1.Taiwan Stock Exchange and Gretai Securities Market. 2.Securities and Futures Investors Protection Center. 3.The public company whose the securities are being acquired	1.Paragraph 2, Article 43-5 of the Securities and Exchange Act 2. Article 9 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies." ,and the Financial Supervisory Commission Trading Document No. 10100269271 of July 5, 2012.
21.Upon the public company's securities are being acquired	The public company whose securities are being acquired shall, within 7 days after its receipt of the Public Tender Offer Report Form delivered to it by the offeror, report related items in writing to the FSC and make public announcement.	1.The public company whose securities are being acquired shall report or make the announcement within 7 days after its receipt of the copy of the Public Tender Offer Report Form, the Public Tender Offer Prospectus and relevant documents delivered by the offeror. 2.The like manner shall apply when the FSC orders a new report and public announcement to be made by the company.	1.Taiwan Stock Exchange or Gretai Securities Market. 2.Securities and Futures Investors Protection Center.	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 14 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies."
22. The public company whose the securities are being acquired should establish a review committee and publicly announce the results of the review	After a public company whose securities are being acquired has received the copy of the Public Tender Offer Report Form, the public tender offer prospectus, and other documents reported and publicly	1 . After a public company whose securities are being acquired has received the copy of the Public Tender Offer Report Form, the public tender offer prospectus, and other documents reported and publicly announced, it shall promptly form a review committee, and publicly announce the results of	None	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 14-1 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies."

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	announced, it shall promptly form a review committee, and publicly announce the results of the review within 7 days.	the review within 7 days. 2. The like manner shall apply when the FSC orders a new report and public announcement to be made by the company.		
23.The public company is the Offeror buying back its own shares.	An Offeror buying back its own shares in accordance with Article 28-2 of the Securities and Exchange Act	Before the commencement date of the public tender offer period.	A copy of the report shall be sent to the Banking Bureau, the FSC if the company is a financial holding company, a bank or a bill finance company; a copy shall be sent to the Insurance Bureau if the company is an insurance company.	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 10 and 26 of the "Regulations Governing Public Tender Offers For Securities of Public Companies." and the Financial Supervisory Commission Trading Document No.10100269271 of July 5, 2012.
24.The public company is the offeror and make modifications to conditions in Public Tender Offer	When The public company is the offeror and makes modifications to conditions in Public Tender Offer	Before making any modifications to conditions, the offeror shall file a report with the FSC and make a public announcement.	1.Tenderers 2.The mandated institution takes deposit of securities 3.The public company whose securities are being acquired	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 17 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies."
25. The public company is the offeror and terminates a public tender offer or the FSC orders amend the particulars of the public tender offer report and carry out reporting and public announcement procedures anew.	The termination of a public tender offer proceeding is approved by the FSC or the FSC ordered a new report and public announcement	When termination of a public tender offer proceeding is approved by the FSC or upon receipt of the FSC's order to amend the particulars of the public tender offer report and public announcement, the public companies whose securities are being acquired shall make public announcement within 2 days of receiving FSC's approval notice or order.	1.Tenderers. 2.The mandated institution who takes deposit of securities 3.The public company whose the securities are being acquired	1.Paragraph 4, Article 43-1 and Paragraph 2, Article 43-5 of the Securities and Exchange Act 2.Article 21 and 26 of the "Regulations Governing Public Tender Offers for Securities of Public Companies."
26.The public company is the offeror and the public tender offer's condition has been achieved	By the expiration of the period the acquired securities has reached the minimum volume	When the condition of the public tender offer' has been achieved, the offeror shall report or make the announcement within 2 days.	The mandated institution who takes deposit of securities	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 19 and Article 26 of the

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	of the public tender offer, and at the same time if the public tender offer involves any matter that requires the approval of the FSC or other competent authority or that requires an effective registration, the approval shall have been obtained or the effective registration made.			"Regulations Governing Public Tender Offers for Securities of Public Companies."
27.The public company is the Offeror and the public tender offer period's expires	The public company is the Offeror and the public tender offer period's expires.	Within 2 days from the public tender offer period's expiration date, the report and public announcement should be made.	Informing the Offeree on the date of reporting to the FSC and publicly announcement.	1.Paragraph 4, Article 43-1 of the Securities and Exchange Act 2.Article 22 and Article 26 of the "Regulations Governing Tender Offers for Purchase of the Securities of a Public Company."
28 Information regarding acquisition of more than 10% of the total issued shares of a public company	1. Any person who acquires, either individually or jointly with other persons, more than 10% of the total issued equity shares of a public company shall file a statement with the FSC within 10 days after such acquisition, stating the purpose and the sources of funds for the purchase of shares and any other matters required to be	1. Make a public announcement and report to the FSC within 10 days after acquisition of more than ten percent of the total issued shares of a public company. The matters which shall be reported are specified in Article 5 of the Directions for Filing Reports on Acquisition of Shares in Accordance With Article 43-1, Paragraph 1 of the Securities and Exchange Act and shall be accompanied with one copy of the newspaper which carries a public announcement about the reported matters. 2. Make a public announcement and report to the FSC within 2 days	1. The company whose shares are acquired. 2. Taiwan Stock Exchange Corporation or GreTai Securities Market	1.Paragraph 1, Article 43-1 of the Securities and Exchange Act 2.Directions for Filing Reports on Acquisition of Shares in Accordance With Article 43-1, Paragraph 1 of the Securities and Exchange Act

Items to be announced publicly or filing	Summary of contents	Deadline for public announcement or filing	Agencies to which copies should be sent	Legal basis
	disclosed by the FSC. 2. Such persons shall file timely amendments with the FSC when there are changes in the matters reported.	of the occurrence of the event with any change to the matters reported pursuant to Paragraph 1, Article 43-1 of the Securities and Exchange Act. The matters which shall be reported are specified in Article 6 of the Directions for Filing Reports on Acquisition of Shares in Accordance With Article 43-1, Paragraph 1 of the Securities and Exchange Act and shall be accompanied with one copy of the newspaper which carries a public announcement about the reported matters.		
29. A managerial personnel or a director who does anything for himself or on behalf of another person that is within the scope of the company's business.	When a managerial personnel of a company operates, for the benefit of his/her own or others, any business which is the same as that of the company employs him/her, or when a director who does anything for himself or on behalf of another person that is within the scope of the company's business in the mainland area, the company shall input relevant information, such as resolution and major content of the behavior.	Input information into the MOPS within 2 days after the meeting of board of directors(or AGM) that approves such behavior or upon knowing such behavior..	None	1.Subparagraph2, Paragraph 2, Article 36 of the Securities and Exchange Act. 2. Securities and Futures Commission, Ministry of Finance (1) Document No. 0950120961, July 18, 2006
# 30.Change in the principal accounting officer	1. The approval date of the meeting of Board of Directors.	Must input relevant information into the SII within 2 days after the occurrence of the change.	None.	Article 9 of the "Regulations Governing the Qualification Requirements and Professional Development of Principal

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	<p>2.The starting date of the change of the principal accounting officer.</p> <p>3. The reasons for the change of the principal accounting officer.</p>			Accounting Officers of Issuers, Securities Firms, and Securities Exchanges.”
31.Appointment or discharge of internal audit officers	The approved day of the board of directors, the reasons of appointment or discharge of internal audit officers, and the relevant information of internal audit officers.	Input relevant information into the SII by the 10th day of the month next following passage by the board of directors .	None.	Paragraph 2, Article 11 of the “Regulations Governing Establishment of Internal Control Systems by Public Companies”.
32.Information regarding objection expressed at a meeting of the board of directors	<p>Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes :</p> <p>1 . Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.</p> <p>2. If the company has an audit committee, any matter that has not been passed by the audit committee, but</p>	Input information into the MOPS within 2 days of the meeting.	None.	<p>1. Paragraph 8, Article 26-3 of the Securities and Exchange Act</p> <p>2. Paragraph 2, Article 17 of the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies ”</p>

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	has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.			
33 Information regarding the Remuneration Committee	<p>1. Any appointment of or change in a member of the remuneration committee.</p> <p>2. The remuneration passed by the board of directors exceeds the recommendation of the remuneration committee.</p> <p>3. A remuneration committee member expresses an objection or reservation in relation to a resolution passed at a meeting of the remuneration committee that has been included in records or stated in writing.</p>	<p>Public announce and report it to the MOPS within 2 days counting from the date of occurrence of the event.</p> <p>Public announce and report the circumstance and cause for the difference to the MOPS within 2 days counting from the date of passage by the board of directors.</p> <p>Public announce and report it to the MOPS within 2 days counting from the date of occurrence of the event.</p>	None.	<p>1. Article 14-6 of the Securities Exchange Act.</p> <p>2. Paragraph 4, Article 4, Paragraph 6, Article 7 and Paragraph 2, Article 10 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter".</p>

## Notes:

1. "\*" indicates that a publicly-held company whose stock is not yet listed on Taiwan Stock Exchange or GTSM is temporarily exempt from this requirement; and unless there is a specific note, a company whose stock is traded in the Emerging Market is also temporarily exempt from this requirement.
2. "# " indicates that companies are not required to upload these materials to this institute's website (<http://sii.tse.com.tw/>).
3. When a publicly-held company makes a public announcement, it must input relevant information into the Market Observation Post System (MOPS) ◦ (<http://sii.tse.com.tw/>)
4. According to Regulations Governing the Handling Offering and Issuance of Securities by Securities Issuers ◦ the prospectus prepared for the registration (application) for

public offer and/or issue of securities shall transmit it to the MOPS in electronic file format and get the approved notice from Taiwan Stock Exchange.

5. When a publicly-held company makes a public announcement into the Market Observation Post System, except where specified below, no copy need to be sent to the FSC :

A. Report the below listed items to the Financial Supervisory Commission (FSC):

- (1) Report of stock repurchase : including basic information, criteria, period ends, and transferring stock.
- (2) Report of public tender offer : including Article 7,9,10,14,17,18,19 and 22 of the "Regulations Governing Public Tender Offers for Securities of Public Companies" which reports should be sent to FSC.
- (3) Financial reports( including yearly financial reports, half - yearly financial report, Q1,Q3 financial report) and financial forecasts.

B. Agencies to which copies should be sent:

- (1) Financial reports ( including yearly financial reports, half - yearly financial report, Q1,Q3 financial report) and financial forecasts: copies sent to the Securities and Futures Institute. Listed company must submitted copies to Taiwan Stock Exchange, and company whose shares are traded in the business places of securities firms must submitted copies to GreTai Securities Market.
- (2) Annual report: copies sent to the Securities and Futures Institute. Listed company must submitted copies to Taiwan Stock Exchange, and company whose shares are traded in the business places of securities firms must submitted copies to GreTai Securities Market.
- (3) Prospectus: copies sent to the Securities and Futures Institute and Chinese Securities Association. Listed company must submitted copies to Taiwan Stock Exchange; and company whose shares are traded in the business places of securities firms must submitted copies to GreTai Securities Market.

6. If a company making a public offering is a futures dealer (including companies that deal in futures among other service items), announcements must also be sent to the Chinese National Futures Association and the Taiwan Futures Exchange.

7. Securities and futures dealers shall comply with any specific regulations applicable to their types of business.