

外國發行人募集與發行有價證券應公告及向本會申報事項一覽表(2013-3-6)

Table of Items that Foreign Issuers are Required to Publicly Disclose and File with the Financial Supervisory Commission (FSC) When Offering and Issuing Securities(2013-3-6)

1. Regular Items.

(1) Primary Exchange-Listed, OTC-Listed, and Emerging Stock Companies

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
1. Annual financial report	<p>1. The issuer shall publicly disclose and file a CPA audited and attested consolidated financial report. In addition, if the issuer's country of registration requires it to produce a parent company only financial report, or if it uses the parent company only financial report as the basis for dividend distribution, it must disclose that report at the same time.</p> <p>2. The financial report shall be prepared in accordance with the International Financial Reporting Standards or US or international financial reporting standards, as endorsed by the ROC. Amounts shall be expressed in units of New Taiwan Dollars (NTD). The controlling version shall be in Chinese, but notation may be added in English. The report shall be published on the Market Observation Post System and a written copy filed.</p> <p>3. An audit report must be issued by two Taiwan CPAs approved by the FSC to attest the financial reports of public companies, or, the financial report must have been audited and attested by an international accounting firm that has a cooperative relationship with the firm to which the aforesaid CPAs belong, while in addition, an audit report is issued by</p>	<p>1. The annual financial report of a primary exchange listed or OTC listed company must be publicly disclosed and filed within 3 months after the close of each fiscal year.</p> <p>2. The consolidated financial report of an emerging stock company must be publicly disclosed and filed within 4 months after the close of each fiscal year.</p>	Taiwan Stock Exchange Corporation, GreTai Securities Market, Securities and Futures Institute, ROC, Taiwan Securities Association	<p>1. The Securities and Exchange Act, Article 14, paragraphs 2 and 3, Article 36, paragraph 1, and Article 37, paragraph 1, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No.</p>

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	<p>a Taiwan CPA that does not make reference to the auditing work of any other CPA.</p> <p>4. The minutes of the relevant board of directors meeting.</p> <p>5. The financial report recognized by the audit committee (or the supervisors).</p> <p>6. A case checklist.</p> <p>7. A duly disclosed or filed financial report, signed or sealed by the chairperson, managerial officers, and principal accounting officer, who shall also produce a declaration that the report contains no misrepresentation or nondisclosure.</p>			<p>1010043964.</p> <p>2. The FSC's 29 November 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010054392.</p>
2. Q2 financial report	<p>1. A CPA-reviewed consolidated financial report.</p> <p>2. The financial report shall be prepared in accordance with the International Financial Reporting Standards or US or international financial reporting standards, as endorsed by the ROC. Amounts shall be expressed in units of New Taiwan Dollars (NTD). The controlling version shall be in Chinese, but notation may be added in English. The report shall be published on the Market Observation Post System and a written copy filed.</p> <p>3. A review report must be issued by two Taiwan CPAs approved by the FSC to attest the financial reports of public companies, or, the financial report must have been audited and attested by an international accounting firm that has a cooperative</p>	The Q2 consolidated financial report of primary exchange listed, OTC listed, and emerging stock companies shall be publicly disclosed and filed within 45 days after the close of the second quarter.	Taiwan Stock Exchange Corporation, GreTai Securities Market, Securities and Futures Institute, ROC, Taiwan Securities Association	1. The Securities and Exchange Act, Article 14, paragraphs 2 and 3, Article 36, paragraph 1, and Article 37, paragraph 1, applied mutatis mutandis under Article 165-1 of the same Act.

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>relationship with the firm to which the aforesaid CPAs belong, while in addition, a review report is issued by a Taiwan CPA that does not make reference to the auditing work of any other CPA.</p> <p>4. The minutes of the relevant board of directors meeting.</p> <p>5. A case checklist.</p> <p>6. A duly disclosed or filed financial report, signed or sealed by the chairperson, managerial officers, and principal accounting officer, who shall also produce a declaration that the report contains no misrepresentation or nondisclosure.</p>			<p>2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010043964.</p> <p>2. The FSC's 29 November 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010054392.</p>
<p>3. Q1 financial report Q3 financial report (*)</p>	<p>1. A CPA reviewed consolidated financial report.</p> <p>2. The financial report shall be prepared in accordance with the International Financial Reporting Standards or US or international financial reporting standards, as endorsed by the ROC. Amounts shall be expressed in units of New Taiwan Dollars (NTD). The controlling version shall be in Chinese, but notation may be added in English. The report shall be published on the Market Observation Post System and a written copy filed.</p> <p>3. A review report must be issued by two Taiwan</p>	<p>Must be publicly disclosed and filed within 45 days after the close of the first and third quarters respectively.</p>	<p>Taiwan Stock Exchange Corporation, GreTai Securities Market, Securities and Futures Institute, ROC, Taiwan Securities Association</p>	<p>1. The Securities and Exchange Act, Article 14, paragraphs 2 and 5, Article 36, paragraph 1, and Article 37, paragraph 1, applied mutatis</p>

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	<p>CPAs approved by the FSC to attest the financial reports of public companies, or, the financial report must have been audited and attested by an international accounting firm that has a cooperative relationship with the firm to which the aforesaid CPAs belong, while in addition, a review report is issued by a Taiwan CPA that does not make reference to the auditing work of any other CPA.</p> <p>4. The minutes of the relevant board of directors meeting.</p> <p>5. A case checklist.</p> <p>6. A duly disclosed or filed financial report, signed or sealed by the chairperson, managerial officers, and principal accounting officer, who shall also produce a declaration that the report contains no misrepresentation or nondisclosure.</p>			<p>mutandis under Article 165-1 of the same Act.</p> <p>2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010043964.</p> <p>2. The FSC's 29 November 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010054392.</p>
4. Annual report	<p>Relevant particulars shall be specified in accordance with Article 21 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, and the content shall be in the Chinese language or a Chinese-English bilingual format. However, if an English-Chinese bilingual format is used and there is any discrepancy in the</p>	<p>1. An electronic file of the annual report shall be uploaded to the FSC-designated information disclosure website prior to the date on which the ordinary</p>		<p>1. The Securities and Exchange Act, Article 36, paragraph 4, applied mutatis mutandis</p>

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	interpretation of the meaning of the respective texts, the Chinese version shall prevail.	shareholders meeting is convened. 2. When the annual report is made a supplement to a shareholders meeting agenda handbook, however, then an electronic version of the annual report shall be uploaded to the FSC designated information disclosure website 21 days before the date on which the ordinary shareholders meeting is convened, in accordance with the deadline prescribed in Article 6 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies.		under Article 165-1 of the same Act. 2. Regulations Governing Information to be Published in Annual Reports of Public Companies, Article 23. 3. Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 21.
5. Changes in shareholding and pledge of shares	The status of changes in the shareholdings of any company directors, supervisors, managerial officers, and shareholders holding more than 10 percent of the company's total shares, and the creation and	1. By the 15th day of each month, the company shall compile information on any change in the	No copies required	1. The Securities and Exchange Act, Article 25,

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	<p>cancellation of share pledges. (Disclosure requirements apply to directors, supervisors, managerial officers, and shareholders with a more than 10 percent stake, including their spouses, minor children, and shares they hold under the names of other parties, and in addition, shares held by representatives of government or corporate shareholders, including their spouses, minor children, and shares they hold under the names of other parties.)</p>	<p>shareholdings of company insiders for the preceding month and transmit it to the FSC-designated information disclosure website. Upon doing so, it will be deemed to have completed disclosure and filing in accordance with regulations.</p> <p>2. The company shall transmit to the FSC-designated information disclosure website information on any pledges created within 5 days following their creation. The company shall additionally, by the 15th day of each month, compile and transmit to the FSC-designated information disclosure website information on all pledges created, and upon doing so, will be deemed to have completed</p>		<p>applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. The 26 August 1988 letter of the Ministry of Finance's former Securities and Futures Commission, Letter No. (77) Taiwan-Finance-Securities-II-08954.</p> <p>3. The 8 February 2002 order of the Ministry of Finance's former Securities and Futures Commission, Order No. (91)</p>

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		disclosure and filing in accordance with regulations. The same shall apply to information on cancellations of pledges.		Taiwan-Finance-Securities-III-001191. 4. The 28 June 2002 order of the Ministry of Finance's former Securities and Futures Commission, Order No. (91) Taiwan-Finance-Securities-I-091910003639 .
6. Monthly operating revenues	Consolidated operating revenue amount	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month. Upon doing so, it will be deemed to have completed disclosure and filing in accordance with	No copies required	The Securities and Exchange Act, Article 36, paragraph 1, subparagraph 3, applied mutatis mutandis under Article

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		regulations.		165-1 of the same Act.
7. Derivatives trading information	Amount of derivatives transactions	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month. Upon doing so, it will be deemed to have completed disclosure and filing in accordance with regulations.	No copies required	1. The Securities and Exchange Act, Article 36-1, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Acquisition and Disposal of Assets by Public Companies, Article 30, paragraph 4.
8. Monthly amount of endorsements, guarantees, and loans	Amount of endorsements, guarantees, and loans	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month. Upon doing so, it will be deemed to have completed	No copies required	1. The Securities and Exchange Act, Article 36-1, applied mutatis mutandis under Article 165-1 of the

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		disclosure and filing in accordance with regulations.		same Act. 2. Regulations Governing the Acquisition and Disposal of Assets by Public Companies, Articles 21, 24, and 26-1.
9. Status of internal auditing procedure implementation	<p>1. Information on internal auditing personnel, including names, ages, educational levels, previous experience, years of service, and training received.</p> <p>2. The company's auditing plan for the following year.</p> <p>3. Status of implementation of the previous year's auditing plan.</p> <p>4. Status of improvement in any deficiencies in internal controls or irregularities that were noted in the preceding year's internal audit.</p>	<p>1. Filing for recordation must be made each year by the end of January, in the prescribed format and through the FSC's designated Internet-based information system (the SII system).</p> <p>2. Filing for recordation must be made prior to the end of each fiscal year, in the prescribed format, through the SII system.</p> <p>3. Filing for recordation must be made within 2 months after the end of each fiscal year, in the prescribed format, through</p>	No copies required	<p>1. The Securities and Exchange Act, Article 14-1, paragraph 2, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing Establishment of Internal Control Systems by Public Companies,</p>

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>the SII system. 4. Filing for recordation must be made within 5 months after the end of each fiscal year, in the prescribed format, through the SII system.</p>		<p>Articles 18, 19, and 20.</p>
<p>10. Statement on Internal Controls</p>	<p>The Statement on Internal Controls</p>	<p>Must be publicly disclosed and filed within 4 months after the end of each fiscal year through the FSC-designated website.</p>	<p>No copies required.</p>	<p>1. The Securities and Exchange Act, Article 14, paragraph 4, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Qualification Requirements and Professional Development of Principal Accounting Officers of Issuers,</p>

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Securities Firms, and Securities Exchanges, Article 9.
11. Information on principal accounting officer	The principal accounting officer's name and status of professional development during the preceding year.	Must be filed for recordation through the SII system prior to the end of January each year.	No copies required.	1. The Securities and Exchange Act, Article 14, paragraph 4, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Qualification Requirements and Professional Development of Principal Accounting Officers of Issuers, Securities Firms, and

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Securities Exchanges, Article 9.

Note 1: Provisions governing Emerging Stock companies shall apply mutatis mutandis to companies whose stock is neither listed on an exchange market nor traded on an OTC market. With respect to the public disclosure and filing of Quarter 2 financial reports, however, disclosure and filing prior to the 2015 fiscal year must be done within 75 days after the end of the second quarter; beginning from the 2015 fiscal year, disclosure and filing of Quarter 2 financial reports must be done within 45 days after the end of the second quarter.

Note 2: Emerging stock companies and companies that have publicly issued stock but are not yet listed on an exchange market or traded on an OTC market are temporarily exempted from items marked with an " * ". The exemption does not apply to primary exchange-listed or primary OTC-listed companies.

(2) Secondary Exchange-Listed and OTC Listed Companies

Items to be Disclosed or Filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
<p>1. Annual financial report (☆)</p>	<ol style="list-style-type: none"> 1. Consolidated financial report. 2. The financial report shall be prepared primarily in Chinese, and attached shall be a version in English or in the official language of the country of original listing of the stock, and shall be published on the Market Observation Post System and submitted in a written filing. 3. The accounting principals employed in and the content of the financial report may be determined in compliance with the regulations of the issuer's home country or country in which its shares are listed. 4. However, if the financial report is prepared according to accounting standards other than the International Financial Reporting Standards or US or international financial reporting standards, as endorsed by the ROC, the company shall issue a statement explaining the differences, and the financial report shall be further reviewed by two ROC CPAs approved by the FSC to audit the financial reports of public companies, and their report shall be publicly disclosed and filed together with the financial report. 5. A financial report duly disclosed or filed shall be signed or sealed by the chairperson, managerial officers, and principal accounting 	<p>As required by the laws and regulations of the foreign issuer's home country or country in which its shares are listed, provided that the annual financial report shall have been audited by CPAs and shall be publicly disclosed and filed no later than six months after the close of each fiscal year.</p>	<p>Taiwan Stock Exchange Corporation, GreTai Securities Market, Securities and Futures Institute, ROC, Taiwan Securities Association</p>	<ol style="list-style-type: none"> 1. The Securities and Exchange Act, Article 36, paragraph 1, applied mutatis mutandis under Article 165-2 of the same Act. 2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010043964.

Items to be Disclosed or Filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>officer, who shall also produce a declaration that the report contains no misrepresentation or nondisclosure.</p>			
<p>2. Q1, Q2, and Q3 financial reports (☆)</p>	<ol style="list-style-type: none"> 1. Consolidated financial report. 2. The financial report shall be prepared primarily in Chinese and attached shall be a version in English or in the official language of the country of original listing of the stock, and shall be published on the Market Observation Post System and submitted in a written filing. 3. The accounting principals employed in and the content of the financial report may be determined in compliance with the regulations of the issuer's home country or country in which its shares are listed. 4. However, if the financial report is prepared according to accounting standards other than the International Financial Reporting Standards or US or international financial reporting standards, as endorsed by the ROC, the company shall issue a statement explaining the differences, and the financial report shall be further reviewed by two ROC CPAs approved by the FSC to audit the financial reports of public companies, and their report shall be publicly disclosed and filed together with the financial report. 5. A financial report duly disclosed or filed shall be signed or sealed by the chairperson, managerial officers, and principal accounting officer, who shall 	<p>As required by the laws and regulations of the foreign issuer's home country or country in which its shares are listed.</p>	<p>Taiwan Stock Exchange Corporation, GreTai Securities Market, Securities and Futures Institute, ROC, Taiwan Securities Association</p>	<ol style="list-style-type: none"> 1. The Securities and Exchange Act, Article 36, paragraph 1, Article 36, applied mutatis mutandis under Article 165-2 of the same Act. 2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No. 1010043964.

Items to be Disclosed or Filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	also produce a declaration that the report contains no misrepresentation or nondisclosure.			
3. Annual report	<ol style="list-style-type: none"> 1. The annual report prepared by the issuer in accordance with the laws and regulations of its home country or country where it is listed. 2. If a foreign issuer issuing straight corporate bonds is a branch of a foreign financial institution or is a controlled company of another company, in the event that the foreign issuer has not prepared an annual report, it shall file the annual report of its head office or of that other company. 3. Particulars in the annual report shall be recorded either in Chinese or in a Chinese-English bilingual format. (☆) 	The deadline shall be as required for public disclosure and filing with the competent authority, securities exchange, or securities market under the laws and regulations of the foreign issuer's home country or country in which its shares are listed, and the foreign issuer shall, no later than the date its ordinary shareholders meeting is to be held, transmit an electronic file of its annual report to the Internet information disclosure system specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 64, paragraph 2

Note: Companies issuing straight corporate bonds are temporarily exempted from items marked with a “☆”.

2. Non-Regular Items

(1) Filings Required by All Primary Exchange Listed, OTC Listed, Emerging Stock Companies, and Secondary Exchange- (or OTC-) Listed Companies

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
1. Occurrence of any material event for which immediate filing is required under the laws and regulations of the foreign issuer's home country, or of the country and its securities exchanges in which the foreign issuer's shares are listed. The same requirement applies to items disclosed by the foreign issuer on its own initiative.	Any material information for which immediate filing is required under the laws and regulations of the foreign issuer's home country or country in which its shares are listed.	On the occurrence of the event, the company shall enter any item specified herein on the information disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 1, subparagraph 7, and Article 64, paragraph 2
2. Any event with a material effect on shareholder equity or the price of securities.	Causes of occurrence of the event, the estimated effect on company finances and business, the estimated monetary amount of the effect, and countermeasures.	Within two days following the occurrence of the event, the company shall enter any item specified herein on the information disclosure website specified by the	No copies required	1. The Securities and Exchange Act, Article 36, paragraph 1, and Article 37, paragraph 3, subparagraph 2,

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		FSC.		applied mutatis mutandis under Articles 165-1 and 165-2 of the same Act. 2. Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 4, paragraph 2
3. Offering and issuance of domestic securities: (1) Public disclosure of issuance of securities	1. Public announcement of the delivery of securities to subscribers. 2. Public disclosure of the delivery of securities to holders of Taiwan Depositary Receipts.	1. Within 30 days following the competent authority for registration of the country in which the company is registered approve the issuance of new shares, and prior to the company delivering the securities to subscribers, the company shall make a public disclosure on the information disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 7, and Article 29, paragraph 2

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>2. Within 30 days following the date of issuance of stock as prescribed under the laws and regulations of the country in which the company is registered, the company shall deliver Taiwan depositary receipts to the holders, and shall enter the relevant information on the information disclosure website specified by the FSC.</p>		
(2) Specialized accounts (Note 1)	Information on specialized accounts and full collection of proceeds.	<p>1. Within two days following the signing of agreements, the company shall enter information on the name of the financial institution and the date of the agreement on the information disclosure website specified by the FSC.</p> <p>2. Within two days following the receipt of all the money due, the company shall enter</p>	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 1, subparagraph 1

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		information on full collection of proceeds on the information disclosure website specified by the FSC.		
(3) Plans for cash capital increase, offering corporate bonds, or sponsoring issuance of Taiwan depositary receipts, and status of fund utilization about such plans	Plans for cash capital increase or offering corporate bonds by foreign issuers, and quarterly fund utilization statements about such plans (secondary exchange listed and secondary OTC listed companies issuing straight corporate bonds are temporarily exempted).	The company shall enter the following information on the information disclosure website specified by the FSC: 1. Where, a primary exchange- (or OTC-) listed company or an emerging stock company issues corporate bonds, it shall, within two days following the completion of the funds offering and prior to the tenth day of each month during the issuance period of the corporate bonds, enter information related to the issuance of corporate bonds. 2. A primary exchange- (or OTC-) listed company or an emerging stock company shall, within 10 days from the end of each quarter,	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 1, subparagraph 2, 3, and 6.

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>submit the quarterly report on the plans for cash capital increase or corporate bonds issuance and the quarterly fund utilization statements about the said plans.</p> <p>3. When a primary exchange- (or OTC-) listed company conducts cash capital increase or issues corporate bonds, or when a secondary exchange-listed or OTC-listed company conducts a cash capital increase or sponsors the issuance of Taiwan Depository Receipts, it shall request the original underwriter or the attesting CPA to issue evaluation opinions on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital, and on whether there has been any departure from the capital utilization plan, and</p>		

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>enter the above information within 10 days from the end of each quarter.</p> <p>4. With the exception of making a domestic public offering of stock or sponsoring issuance of Taiwan depository receipts using shares that have already been issued and are held by shareholders, a secondary exchange-listed (or OTC-listed) company shall submit the plans for cash capital increase or sponsor issuance of Taiwan depository receipts and quarterly fund utilization statements about such plans.</p>		
(4) Changes in plans for cash capital increase, sponsoring issuance of Taiwan Depository Receipts, or offering corporate bonds	Details of changes in the plan and original underwriter's evaluation opinions.	After receiving the approval of the change from the Central Bank, the company shall register an amendment of the plan and make a public disclosure on the information disclosure website specified by the FSC, and in addition, upon	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 1,

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		such amendment and thereafter within 10 days from the end of each quarter, shall request the original underwriter to issue an evaluation opinion on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital, and enter the information required on the information disclosure website specified by the FSC. However, a secondary exchange-listed or OTC-listed company that sponsors the issuance of Taiwan Depositary Receipts with already issued shares held by shareholders is not subject to this restriction.		subparagraph 4
(5) Public disclosure of the liquidity of stock, Taiwan Depositary Receipts, or bonds	The liquidity of stock, Taiwan depositary receipts, or bonds	Within 10 days from the end of each month, the foreign issuer shall submit to the Central Bank the Monthly Report on the Liquidity of Domestic Stock Issued by Foreign Issuer, the Monthly	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		Report on the Liquidity and Redemption of Taiwan Depositary Receipts, or the Monthly Report on the Liquidity of Domestic Bonds Issued by Foreign Issuer; the issuer shall also enter the information required on the information disclosure website specified by the FSC.		Issuers, Articles 20, 42, and 52
(6) Conversion of convertible corporate bonds and exercise of corporate bonds with warrants	Number of new shares issued in the preceding quarter as publicly disclosed by the issuer of convertible corporate bonds or corporate bonds with warrants because it receives requests for conversion or exercise from holders of the said bonds and shall deliver newly issued shares.	Within 15 days from the end of current quarter, the primary exchange- (or OTC-) listed company shall enter the information required on the information disclosure website specified by the FSC.	No copies required	Article 34, paragraph 3, and Article 47, paragraph 3 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers applicable mutatis mutandis under Article 53 of the Regulations Governing the Offering and Issuance of

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Securities by Foreign Securities Issuers
(7) Issuance of new shares as a result of merger, transfer of shares from another company, acquisition, or demerger	Request the original underwriter to issue an evaluation opinion as to the impact of the merger, transfer of shares from another company, or other such matter, on the foreign issuer's financial operations, business operations, and shareholders' equity.	During the first year after completion and registration of issuance of new shares, the primary exchange- (or OTC-) listed company shall, within 10 days from the end of each quarter, enter the information required on the information disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 1, subparagraph 5
4. Prospectuses	Prospectuses (including prospectuses for securities offered and issued domestically or overseas, employee stock warrants, new restricted employee shares, and retroactive handling of public issuance procedures.)	1. In case of securities offered and issued domestically, the company shall upload the draft prospectus as an electronic file to the information disclosure website specified by the FSC and, after receiving the receipt showing file successfully uploaded, it shall enclose the application materials in writing with this receipt. Within 30 days from the	Taiwan Stock Exchange Corporation, GreTai Securities Market, Taiwan Securities Association, Securities and Futures Institute, ROC	1. Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 3, Article 17, Article 25, paragraph 2, Article 34, paragraph 2, Article 50, paragraph 3,

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>arrival of the notice of effective registration, the company shall upload the final revised prospectus as an electronic file to the information disclosure website specified by the FSC.</p> <p>2. In case of securities offered and issued overseas, the company shall, within 10 days from the issuance, submit the prospectus prepared in accordance with the securities laws and regulations of the country in which the securities are offered, to the information disclosure website specified by the FSC.</p>		<p>Article 58, paragraph 1, and Article 61, paragraph 1 2. Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses</p>
5. Change in the agent for litigious and non-litigious matters	The name of the <u>litigious and non-litigious agent, in Chinese and English, and their contact telephone number and address.</u>	Filing for recordation must be made through the FSC-designated website for the SII system.	No copies required.	Securities and Exchange Act, Article 165-3

Note 1: This requirement shall not apply to: the issuance of new shares or the sponsored issuance of Taiwan depository receipts as a result of merger, transfer of shares from another company, acquisition, or demerger; the issuance of ordinary corporate bonds; the issuance of employee stock warrants or sponsored issuance of Taiwan depository receipts for purposes of conversion of convertible corporate bonds or corporate bonds with warrants or the performance of warrant subscription obligations.

Note 2: When a foreign issuer mandates a shareholder services agent to carry out the above public disclosures, it must file the business offices of that agency and the name of its responsible person, and any subsequent change in those items, with the FSC.

Note 3: From 1 August 2002, any matters for which public disclosure or filing is required shall be transmitted to the FSC-designated information reporting website, and upon completion of the transmission, disclosure and filing will be deemed to have been completed. The information reporting website currently designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). If a foreign company makes a public disclosure or filing in a foreign language, a Chinese translation must be attached. If the foreign issuer issuing straight corporate bonds is a branch of a foreign financial institution or is a controlled company of another company, the information may be transmitted to the aforesaid information disclosure website in Chinese or English.

Note 4: Provisions governing Emerging Stock companies shall apply mutatis mutandis to companies whose stock is neither listed on an exchange market nor traded on an OTC market.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
1. Offering and issuance of overseas securities: (1) Matters to be jointly reported ① Implementation of plans for cash capital increase or offering corporate bonds	Plans for cash capital increase or offering corporate bonds by foreign issuers, and quarterly fund utilization statements about such plans.	The company shall enter the following information on the information disclosure website specified by the FSC: 1. Where, a primary exchange- (or OTC-) listed company or an emerging stock company issues corporate bonds, it shall, within two days following the completion of the funds offering and prior to the tenth day of each month during the issuance period of the corporate bonds, enter	No copies required	Article 10, paragraph 1, subparagraphs 2, 3, and 6 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, applied mutatis mutandis under Article 10, paragraph 3 of the same Regulations

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>information related to the issuance of corporate bonds.</p> <p>2. A primary exchange- (or OTC-) listed company or an emerging stock company shall, within 10 days from the end of each quarter, submit the quarterly report on the plans for cash capital increase or corporate bond issuance and the quarterly fund utilization statements about the said plans.</p> <p>3. Where, a primary exchange- (or OTC-) listed company conducts cash capital increase or issues corporate bonds, it shall request the original underwriter or the attesting CPA for to issue evaluation opinions on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital,</p>		

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		and on whether there has been any departure from the capital utilization plan, and enter the above information within 10 days from the end of each quarter.		
② Changes in plans for cash capital increase or offering corporate bonds	Details of changes in the plan and original underwriter's evaluation opinions.	After receiving the approval of the change from the Central Bank, the company shall register an amendment of the plan and make a public disclosure on the information disclosure website specified by the FSC. In addition, the primary exchange- (or OTC-) listed company or the emerging stock company shall, upon such amendment and thereafter within 10 days from the end of each quarter, request the original underwriter to issue evaluation opinions on the reasonableness of the progress made regarding	No copies required	Article 10, paragraph 1, subparagraph 4 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, applied mutatis mutandis under Article 10, paragraph 3 of the same Regulations

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		capital utilization and of the purposes for unused capital, and enter the information required on the information disclosure website specified by the FSC.		
③ Issuance of new shares as a result of merger, transfer of shares from another company, acquisition, or demerger; or sponsoring issuance of overseas depository receipts through capital increase	Request the original underwriter to issue evaluation opinions as to the impact, caused by the merger, transfer of shares from another company, or other such matter on the foreign issuer's financial operations, business operations, and shareholders' equity.	During the first year after completion and registration of issuance of new shares, the primary exchange- (or OTC-) listed company shall, within 10 days from the end of each quarter, enter the information required on the information disclosure website specified by the FSC.	No copies required	Article 10, paragraph 2, subparagraph 5 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers applicable mutatis mutandis under Article 10, paragraph 3, of the same Regulations
④ Occurrence of any material event for which immediate filing is required under the laws and regulations of the foreign issuer's home	Any material information for which immediate filing is required under the laws and regulations of the foreign issuer's home country or the country in which its shares are listed.	On the occurrence of the event, the company shall enter any item specified herein on the information disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
country, or is required by the country where the foreign issuer's shares are listed and the rules of its securities exchanges. The same requirement applies to items disclosed by the foreign issuer on its own initiative.				Issuers, Article 10, paragraph 1, subparagraph 7, and Article 64, paragraph 2, applied mutatis mutandis under Article 10, paragraph 2.
⑤ Subscription of overseas securities by specified persons or strategic investors	Subscription list of specified persons or strategic investors and their individual subscription prices and quantities.	The company shall disclose information required in the prospectus before the closing day of offering, and enter the same on the information disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 4
⑥ Written inquiry from the competent authority for securities of the country in which the overseas securities are listed	Content of the written inquiry and the issuer's response	Within two business days from the date on which the written inquiry was received and at the same time that the information requested by the inquiry was provided, the issuer shall enter information related to the inquiry on the information	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, Article 10, paragraph 4

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		disclosure website specified by the FSC.		
(2) Matters to be individually reported ① Overseas stock a. Basic data	<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>③ If the statement of issuance methods provides that a portion of the depositary receipts shall be subscribed to by specific person(s), then the disclosure 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>④ The funds utilization plan and the expected benefits thereof (in the case of cash capital increase through a new share issue).</p> <p>⑤ The main impact on shareholders' equity.</p> <p>2. Where the offering is not for the purpose of raising funds:</p>	<p>1. Where the offering is to raise funds, within two days from the issue pricing, the company shall make a public disclosure on the information disclosure website specified by the FSC.</p> <p>2. Where the offering is not for the purpose of raising funds, within two days from the listing, the company shall make a public disclosure on the information disclosure website specified by the FSC.</p> <p>Should there be any change after the disclosure or reporting of items referred to, the company shall make a public disclosure of such change within two days</p>	No copies required	Article 34 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<ul style="list-style-type: none"> ① Number of shares listed, listed price per share, and total size of listing; ② Place of listing. ③ The main impact on shareholders' equity. 	from the closing of the offering.		
b. Registration documentation required after issuance	<ul style="list-style-type: none"> 1. A prospectus prepared in accordance with the securities acts of the country where the stock is issued; provided, however, that these requirements do not apply to cases where the shares have not been issued for the purpose of raising capital. 2. A duplicate copy of the overseas stock service agency agreement. 3. A duplicate copy of the custody contract. 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. 5. Documentary evidence providing proof of deposit of funds collected in full. 6. A list of persons whose subscriptions 	Submit within 10 days from the issuance.	No copies required	Article 35 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	account for 10 percent or more of the total value of the issue as well as the individual subscription prices and quantities thereof. 7. Other documents required by the FSC.			
c. Matters to be reported monthly	Statement of Outstanding Balance of Overseas Stock	After the issuance of overseas stock, the issuer shall, both by the 20th day and within five days from the end of each month, enter the outstanding balance of overseas stock as of the 15th day of the current month or as of the end of the previous month, as the case may be, on the information disclosure website specified by the FSC, and shall further report such issuance to the Central Bank.	No copies required	Article 36, paragraph 1, of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers
d. Matters to be reported in the event of additional issuance	Number of additional shares issued and total dollar amount	In the event that a foreign issuer carries out a cash capital increase through an	No copies required	Article 36, paragraph 2, of the Regulations

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		additional share issue, a new share distribution from earnings, or a new share distribution from capital reserve, when duly conducting a follow-on offering as required, the issuer shall, within two days after issuance thereof, report to the Central Bank the number of shares issued and the total dollar amount, and shall enter the relevant information on the information disclosure website specified by the FSC.		Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers
② Overseas depository receipts a. Basic data	1. Total dollar amount, unit price, volume, and issue date of the overseas depository receipts issue; provided, however, that if the overseas depository receipts are for conversion of overseas corporate bonds, the issuer may opt to disclose only the estimated number of units to be issued. 2. The number of shares of the underlying securities and their unit price; provided,	Within two days from signing a deposit contract, the issuer shall make a public disclosure on the information disclosure website specified by the FSC. Should there be any change after the disclosure or reporting of items	No copies required	Article 19 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>however, that if the overseas depositary receipts are for conversion of overseas corporate bonds, the issuer may opt to disclose 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 to 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 to 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</p>	referred to, the issuer shall make a public disclosure of such change within two days from the closing of the offering.		under Article 55, paragraph 5, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>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 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 separation of a foreign company conducted in accordance with the law).</p> <p>7. the primary impact on shareholders' equity .</p>			
b. Registration documentation required after issuance	<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 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</p>	<p>Submit within 10 days after the issuance. In addition, if an issuer sponsoring issuance of overseas depositary receipts is required by a deposit contract to provide any information to a depositary institution, within three days from providing the information, the issuer shall report to the FSC.</p>	<p>No copies required</p>	<p>Article 20 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 55, paragraph 5, of the Regulations</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>the issuance rules and the particulars of the issuance as set forth in a registration that the FSC has allowed to become effective.</p> <p>5. Documentary evidence providing proof of deposit of funds collected in full.</p> <p>6. A list of persons 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>			Governing the Offering and Issuance of Securities by Foreign Securities Issuers
c. Matters to be reported monthly	Statement of Outstanding Balance of Overseas Depositary Receipts and Securities Represented Thereby	After the issuance of overseas depositary receipts, the issuer shall, both by the 20th day and within five days from the end of each month, enter separately the outstanding balance of overseas depositary receipts and securities represented thereby as of the 15th day of the current month or as of the end of the previous month, as the case may be, on the information disclosure website specified by the FSC, and shall	No copies required	Article 21, paragraph 1, of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 55, paragraph 5, of the Regulations Governing the Offering and Issuance of

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		further report such issuance to the Central Bank.		Securities by Foreign Securities Issuers
d. Matters to be reported in the event of additional issuance	Total dollar amount of the overseas depositary receipts, total units, and the number of securities represented by the given issuance of overseas depositary receipts.	In the event that a sponsoring issuer 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 depositary institution carries out a follow-on issue of overseas depositary receipts in a corresponding amount, the sponsoring issuer shall, within two days from the said issuance of the overseas depositary receipts, report to the Central Bank, and shall enter the relevant information on the information disclosure website specified by the FSC.	No copies required	Article 21, paragraph 2, of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 55, paragraph 5, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers
③ Overseas corporate	1. Total dollar amount of the offered	Within two days from the	No copies	Article 26 of the

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
bonds a. Basic data	<p>overseas corporate bonds, the face value of each bond certificate, the issue price, and the projected date of issuance.</p> <ol style="list-style-type: none"> 2. Interest rate(s). 3. Repayment method and term of maturity. 4. Type of security (where the bonds are secured). 5. Conversion terms and important stipulations (where the issuance rules provide for conversion). 6. Method of warrant exercise and important stipulations (where the issuance rules set forth warrant exercise conditions). 7. Place of issuance and transaction. 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. 9. A funds utilization plan, and a statement of the expected benefits thereof. 10. The principal impact on shareholders' 	<p>issue pricing, the company shall make a public disclosure on the information disclosure website specified by the FSC. Should there be any change after the disclosure or reporting of items referred to, the company shall make a public disclosure of such change within two days from the closing of the offering.</p>	required	<p>Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 56, paragraph 4, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	equity.			
b. Registration documentation required after issuance	<ol style="list-style-type: none"> 1. A prospectus prepared in accordance with the securities acts and regulations of the country in which the bonds are offered. 2. A duplicate copy of the issuance agreement. 3. A duplicate copy of the deposit contract and custody contract (if the bonds are convertible or have warrants for the purchase of overseas depositary receipts). 4. A duplicate copy of the paying agency agreement. 5. A duplicate copy of the purchase agreement. 6. A duplicate copy of the trust deed. 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 FSC has allowed to become effective. 8. Documentary evidence providing proof of deposit of funds collected in full. 9. A list of persons whose subscriptions account for 10 percent or more of the total 	Submit within 10 days from the issuance.	No copies required	Article 27 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 56, paragraph 4, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	value of the issue as well as the individual subscription prices and quantities thereof. 10. Other items as specified by the FSC.			
c. Matters to be reported monthly	Statement of Outstanding Overseas Corporate Bonds	After the issuance of overseas depositary receipts, the issuer shall, both by the 20th day and within five days from the end of each month, enter separately the outstanding balance of overseas corporate bonds as of the 15th day of the current month or as of the end of the previous month, as the case may be, on the information disclosure website specified by the FSC, and shall further report such issuance to the Central Bank.	No copies required	Article 28, paragraph 1, of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 56, paragraph 4, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers
2. Retroactive handling of public issuance procedures and basic information of the company	Basic company information.	After the retroactive handling of public issuance procedures becomes effective or following any	No copies required	Article 64, paragraph 2, of the Regulations Governing the

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		change in the relevant information, the company shall immediately submit updates of such handling or change to the information disclosure website specified by the FSC.		Offering and Issuance of Securities by Foreign Securities Issuers
3. Subscription of employee stock warrants	<p>1. Main content of the requirements for issuance and subscription; if performance of contract is conducted by means of issuance of new shares, any possibility of dilution of the shareholders' equity shall also be publicly disclosed.</p> <p>2. Status of issuance.</p> <p>3. If the issuer executes its contractual obligations using already issued shares, it shall publicly disclose 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 shareholders' equity.</p> <p>4. Information on any change in the main content regarding the terms and conditions of issuance and subscription.</p>	<p>1. On the next day following the arrival of the notification of effective reporting, the company shall make a public disclosure about the main content of the requirements for issuance and subscription.</p> <p>2. On the day of the issuance of employee stock warrants or on the next day following the expiry of the issuance period, the company shall enter the status of issuance on the information disclosure website specified by the FSC.</p> <p>3. Where the company</p>	No copies required	Article 57 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers applicable mutatis mutandis under Article 60, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>executes its contractual obligations using already issued shares, it shall, within two days following the 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, make a public disclosure of such resolution.</p> <p>4. Where there is a change in the main content regarding the terms and conditions of the issuance and subscription, after such change is approved in a meeting of Board of Directors, the company shall make a public disclosure after reporting to the FSC for approval.</p>		
4. Status of new restricted employee shares	1. Principal content of the issuance rules, and matters in regard to the possible	1. On the day following receipt of notification of	No copies required.	Article 60, paragraph 7 of the

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	<p>dilution of shareholder equity shall also be disclosed at the same time.</p> <p>2. The status of issuance.</p> <p>3. The status of the release of restrictions on new restricted employee shares.</p> <p>4. The status of redemptions or buybacks of new restricted employee shares.</p>	<p>effective registration, the issuer shall publicly disclose the main content of the issuance rules, and at the same time disclose any possible resulting dilution in shareholder equity.</p> <p>2. On the day following the issuance date of the new shares, the issuer shall input information on the issuance into the FSC-designated information reporting website.</p> <p>3. On the day after employees meet the vesting conditions, the issuer shall input the status regarding lifting of restrictions on the new restricted employee shares into the FSC-designated information reporting website.</p> <p>4. If the issuer redeems or buys back already-issued new restricted employee</p>		<p>Regulations Governing the Offering and Issuance of Securities by Securities Issuers, applied mutatis mutandis under Article 60, paragraph 2 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers.</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		shares, then on the day following the redemption or buyback, it shall input the status of the redemption or buyback into the FSC-designated information reporting website.		
5. Private placements	Please refer to the 3 April 2002 Letter No. Taiwan-Finance-Securities-I-112794 and 21 October 2008 Letter No. Financial-Supervisory-Securities-I-097005 13381 of the former Securities and Futures Commission, Ministry of Finance, and the Directions for Public Companies Conducting Private Placements of Securities.	1. Information on the private placement shall be transmitted to the FSC-designated information reporting website within 2 days from the date of the board of directors resolution (and, if placees are only determined after issuance of the notification for a shareholders meeting, within 2 days from the date of such determination), where the placees are determined after issuance of the notification for a shareholders meeting, within 2 days from the date on which the placees are	No copies required.	1. Article 43-6, paragraph 5 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. The 25 December 2001 Public Announcement No. Taiwan-Finance-Securities-I-176305 of the former Securities and Futures Commission of the

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>determined, within 2 days from the date on which the price for the private placement is set, within 15 days from the date on which payment of the share price or subscription price of the placement has been paid, and within 10 days after the end of each quarter.</p> <p>2. Relevant information must be transmitted to the FSC-designated website within 15 days from the date on which the share price or subscription price of the private placement has been paid. In the case of a private placement of overseas securities, a screen printout of the aforementioned information to be transmitted must be submitted by letter to the Foreign Exchange Department of the Central</p>		<p>Ministry of Finance.</p> <p>3. The 3 April 2002 Public Announcement No. Taiwan-Finance-S securities-I-112794 of the former Securities and Futures Commission of the Ministry of Finance.</p> <p>4. The 8 May 2003 Order No. Taiwan-Finance-S securities-I-092000 1991 of the former Securities and Futures Commission of the Ministry of Finance.</p> <p>5. The 27 April 2007 FSC Public</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>Bank of the Republic of China (Taiwan).</p> <p>3. In the case of private placements of corporate bonds, information on the updated bond issue balance shall be reported regularly by the 10th day of each month by transmission to the FSC-designated information reporting website. In the case of private placements of overseas securities, a screen printout of the aforementioned information to be transmitted shall be submitted by letter to the Foreign Exchange Department of the Central Bank of the Republic of China (Taiwan).</p>		<p>Announcement No. Financial-Supervisory-Securities-I-0960017934.</p> <p>6. The 21 October 2008 FSC Order No. Financial-Supervisory-Securities-I-09700513381.</p> <p>7. The 1 September 2010 FSC Order No. Financial-Supervisory-Securities-Corporate-099004687</p> <p>8. The 8 December 2010 FSC Order No. Financial-Supervisory-Securities-Corporate-099004168</p> <p>5.</p> <p>9. The 8 January 2013 FSC Order</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				No. Financial-Supervisory-Securities-Corporate-1010055995.
6. Acquisition or disposal of assets	Please refer to the content of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies (including with respect to the acquisition or disposal of securities, real property or other fixed assets, membership certificates, intangible assets, derivative products, mergers, demergers, acquisitions or share acquisitions, disposal of receivables by a financial institution, the acquisition from or disposal of real property or other assets with a related party, engaging in investment in the Mainland area, and other material assets)	1. Information must be transmitted to the FSC-designated information reporting website. Upon doing so, the issuer will be deemed to have completed public disclosure and filing. 2. An issuer involved in a merger, demerger, or acquisition that is unable to hold a shareholders meeting and a board of directors meeting on the same day must first report to and receive approval from the FSC.	No copies required.	1. Article 36-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. The 8 December 2010 FSC Order No. Financial-Supervisory-Securities-Corporate-0990041685. 3. The Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
7. Loans of funds and endorsements/guarantees	Please refer to the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.	The information must be input to the FSC-designated information reporting website within 2 days counting inclusively from the date of occurrence of the fact.	No copies required.	1. Article 36-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Articles 22, 25, and 26-1 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.
<u>8. Financial forecasts</u>	<u>1. Financial forecast (may be CPA reviewed).</u> <u>2. A case checklist.</u> <u>3. Minutes of the relevant board of directors meeting.</u>	1. Issuers voluntarily disclosing financial forecasts must within 2 days transmit an electronic version to the FSC-designated website for information reporting and submit a written filing to the	<u>No copies required.</u>	1. Article 36-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>FSC.</p> <p>2. An issuer requested by the FSC to disclose a complete financial forecast must transmit an electronic version to the FSC-designated information reporting website, and submit a written filing to the FSC, within 10 days from receipt of the notification to produce the forecast._</p>		<p>the same Act.</p> <p>2. The Regulations Governing the Publication of Financial Forecasts of Public Companies.</p>
<p>9. Information on opposition expressed at board of directors meetings</p>	<p>Matters relating to resolutions of the board of directors, when the following circumstances occur:</p> <p>1. An independent director expresses opposition or reservation and the director's opinion is recorded or expressed in a written declaration.</p> <p>2. For companies with an auditing committee, matters which were not passed</p>	<p>Public disclosure and filing must be made through the FSC-designated information reporting website within 2 days from the board of directors meeting.</p>	<p>No copies required.</p>	<p>1. Article 26, paragraph 3 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	by the auditing committee but which were approved by two-thirds or more of the directors.			Governing Procedure for Board of Directors Meetings of Public Companies, Article 17, paragraph 2.
10. Change in principal accounting officer	<ol style="list-style-type: none"> 1. Date of passage by the board of directors 2. Date on which new principal accounting officer assumes the position 3. Reason for the change 	Filing for recordation must take place through the FSC-designated website for the SII system within 2 days from occurrence of the fact.	No copies required.	<p>Article 14, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing the Qualifications and Professional Development Requirements for Principal Auditing Officers of Issuers, Securities Firms, and Securities Exchanges, Article</p>

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				9.
11. Appointment or dismissal of principal internal auditing officer	<ol style="list-style-type: none"> 1. Date of passage by the board of directors 2. Date on which new principal internal auditing officer assumes the position 3. Reason for the change 	Filing for recordation must take place through the FSC-designated website for the SII system by the 10th day of the month following passage by the board of directors.	No copies required.	<ol style="list-style-type: none"> 1. Article 14-1, paragraph 2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Establishment of Internal Control Systems by Public Companies, Article 11, paragraph 2.
12. Advance filing of transfers of shares by company insiders	<ol style="list-style-type: none"> 1. A company insider making a filing of a transfer of shareholdings must deliver the filing document to the company and fax a copy to the TWSE or the GTSM. 2. The company must disclose the filing document online immediately upon receiving it from the company insider. 	1. Each day that the company receives a filing report from an insider, it must immediately transmit the information to the FSC-designated website, and must have input the information by 5:30 pm at the latest.	No copies required.	<ol style="list-style-type: none"> 1. Article 22-2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. The 1 July 2002 Letter No.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		2. For primary exchange-listed companies and foreign companies with already-issued shares that are not yet listed for trading or registered on an exchange market or an OTC market, please fax the information to the Taiwan Stock Exchange for handling (Fax: 02-8101-3038); for primary OTC listed and emerging stock companies, please fax the information to the GreTai Securities Market for handling (Fax: 02-2369-2586).		Taiwan-Finance-Securities-III-0910003657 of the former Securities and Futures Commission of the Ministry of Finance.
13. Proxy solicitation and non-solicitation matters (1) Compile and publicly disclose solicitor information	Summary statement of solicitor solicitation information	1. A solicitor, by 38 days prior to a regular shareholders meeting or 23 days prior to a special shareholders meeting, must deliver to the company, with a copy to the Securities and Futures Institute (SFI), the information regarding the	Copy to the SFI.	1. Article 25-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Use

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		solicitation of proxies for attendance at the shareholders meeting, certificate of shareholding, the documents submitted to and recorded by the Financial Supervisory Commission (FSC) containing the qualifications of the company mandated to handle solicitation matters, and the final draft of the literature and advertisements to be published. The company, thirty days before the convening of the regular shareholders meeting or 15 days before the convening of a special shareholders meeting, must compile a summary statement of the solicitor solicitation information and transmit it in an electronic file (web address:		of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 7, paragraphs 1 and 2.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		<p>efile.www.sfi.org.tw) for disclosure by the SFI or publicly disclose it in a daily newspaper for two consecutive days.</p> <p>2. If any change in the agenda of the shareholders meeting occurs from the date on which the period for the solicitor's submission of the solicitation information pursuant to the preceding paragraph expires to the date of mailing of the shareholders meeting notice, the company shall immediately notify the solicitor with a copy to the SFI, and shall prepare an electronic file of the solicitation information as revised by the solicitor on the basis of the changed agenda and transmit it to the SFI for disclosure.</p>		
(2) Information on proxies	A summary statement of information on	A statistical statement of the	No copies	1. Article 25-1 of

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
solicited by the solicitor	proxies solicited by the solicitor.	number of shares obtained by the solicitor must be transmitted in electronic form to the SFI on the date on which the shareholders meeting is convened, and must also be expressly disclosed at the site of the shareholders meeting.	required.	the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 12.
(3) Information on agency of non-solicited proxies	A summary statement of information on agents of non-solicited proxies	A statistical statement of the number of shares represented by the proxy agent must be transmitted in electronic form to the SFI on the date on which the shareholders meeting is convened, and must also be expressly disclosed at the site of the shareholders meeting.	No copies required.	1. Article 25-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Use of Proxies for Attendance at Shareholder

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Meetings of Public Companies, Article 13, paragraph 3.
(4) Public disclosure of a change in the statistical tallying and verification institution	Public disclosure of change in the statistical tallying and verification institution	When there is a proposal for election of directors or supervisors at a company's shareholders meeting, the company must expressly indicate the statistical tallying and verification institution in the shareholders meeting notice, and when there is a change in that institution, the company must immediately make public disclosure of the change through the Market Observation Post System (MOPS).	No copies required.	1. Article 25-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 13-1, paragraph 1.
14. Matters related to the repurchase of its own shares by a primary exchange (or OTC) listed company (1) Public disclosure and	In accordance with Article 28-2, paragraph 1 of the Securities and Exchange Act, with the approval of a majority of the directors present at a directors meeting attended by two-thirds or more of directors, a company may buy back its shares from the	1. The company must publicly disclose the matter and make a filing with the FSC within 2 days counting inclusively from the date of the board of directors'	No copies required.	1. Article 28-2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
filing of the repurchase of its own shares by a primary exchange (or OTC) listed company	centralized securities exchange market or over-the-counter market for the purpose of transferring shares to its employees, for equity conversion, or where the buyback is required to maintain the company's credit and shareholders' equity.	resolution. 2. The relevant forms for the filing may be downloaded from the FSC website.		the same Act. 2. Regulations Governing Share Repurchase by Listed and OTC Companies, Article 2.
(2) Public disclosure required when a primary exchange or OTC listed company's repurchase of its own shares reaches a specific standard	Required when, after filing a share repurchase with the FSC, the cumulative number of shares repurchased accounts for at least two percent of the shares issued by the company, or the cumulative value of shares repurchased amounts to at least NT\$300 million.	Whenever the cumulative number of shares repurchased accounts for at least two percent of the shares issued by the company, or the cumulative value of shares repurchased amounts to at least NT\$300 million, then within two days counting inclusively from the date of occurrence, the company must publicly disclose the date, number, type, and price of the shares.	No copies required.	1. Article 28-2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Share Repurchase by Listed and OTC Companies, Article 3.
(3) Public disclosure and filing by a primary exchange-listed or OTC-listed company of expiration of the period for	The expiration of the company's period for execution of the share repurchase or completed execution of the repurchase.	1. The company must file a report with the FSC and make a public disclosure within 5 days after and counting inclusively from	No copies required.	1. Article 28-2 of the Securities and Exchange Act, applied mutatis mutandis under

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
share repurchase or completion of the repurchase		the date of the expiration of the share repurchase period or the completion of the repurchase. 2. The relevant filing forms can be downloaded from the FSC website.		Article 165-1 of the same Act. 2. Regulations Governing Share Repurchase by Listed and OTC Companies, Article 5.
(4) Filing by a primary exchange-listed or OTC-listed company of a change in the original purpose of the share repurchase	The company's change in the originally reported purpose of the repurchase of its own shares through a majority vote at a meeting of the board of directors attended by at least a two-thirds quorum.	The company must file with the FSC a report of the change in its originally reported purpose for the share repurchase within 2 months counting inclusively from the date of expiration of the reporting period for the planned repurchase.	No copies required.	1. Article 28-2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Share Repurchase by Listed and OTC Companies, Article 2.
15. Public tender offer matters (1) When making a public tender offer or making a competing	When making a public tender offer in accordance with the Regulations Governing Tender Offers for Purchase of the Securities of a Public Company.	Public disclosure and filing must be made prior to beginning the public tender offer or at least 5 business days before the expiration of	1. The Taiwan Stock Exchange Corporation or the GreTai Securities Market.	1. Article 43-1, paragraphs 2 and 4 of the Securities and Exchange Act, applied mutatis

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
tender offer		the original public tender offer period.	2. The Securities and Futures Investors Protection Center. 3. The primary exchange-listed, OTC-listed, or emerging stock company whose securities are being acquired.	mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 7, 9, 26, and 27-1, and the 5 July 2012 FSC Order No. Financial-Supervisory-Securities-Trading-10100269271.
(2) An FSC order for a new public disclosure and filing when making a public tender offer	The content of the offeror's tender offer is in violation of law and regulation, and it is necessary for the FSC, in order to protect the public interest, to order the offeror to amend the terms of the public tender offer and to make a new filing and public disclosure.	By the deadline for making the new filing and public disclosure.	1. The Taiwan Stock Exchange Corporation or the GreTai Securities Market. 2. The Securities and Futures Investors Protection Center.	1. Article 43-5, paragraph 2 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
			3. The primary exchange-listed, OTC-listed, or emerging stock company whose securities are being acquired.	Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 9, 26, and 27-1. 3. The 5 July 2012 FSC Order No. Financial-Supervisory-Securities-Trading-10100269271.
(3) When securities of a primary exchange-listed, OTC-listed, or emerging stock company are being acquired	The public company whose securities are being acquired must publicly disclose the relevant items and make a written filing with the FSC within 7 days after its receipt of the copy of the Public Tender Offer Report Form, the public tender offer prospectus, and relevant documents reported and publicly announced by the offeror.	Within 7 days after receipt of the copy of the Public Tender Offer Report Form, the public tender offer prospectus, and relevant documents reported and publicly announced by the offeror, or within 7 days after an FSC order for a new public disclosure and filing of the public tender offer.	1. The Taiwan Stock Exchange Corporation or the GreTai Securities Market. 2. The Securities and Futures Investors Protection Center.	1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Public Company, Articles 14, 26, and 27-1.
(4) Formation of a review committee and public disclosure of the review results by a primary exchange or OTC listed or emerging stock company whose securities are being acquired	After a primary exchange or OTC listed or emerging stock 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 by the Offeror, it must promptly form a review committee and must publicly disclose the results of the review within 7 days.	Within 7 days after receipt of the copy of the Public Tender Offer Report Form, the public tender offer prospectus, and relevant documents reported and publicly announced by the offeror, or within 7 days after an FSC order for a new public disclosure and filing of the public tender offer.	No copies required.	1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 14-1, 26, and 27-1.
(5) When a primary exchange-listed or OTC-listed company repurchases its own shares through a public tender offer	The repurchase of its own shares through a public tender offer by a primary exchange-listed or OTC-listed company in accordance with Article 28-2 of the Securities and Exchange Act	Prior to the commencement date of the public tender offer.	No copies required.	1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 10, 26, and 27-1.
(6) A change in the terms of the public tender offer	When a public tender offer is made and its terms are changed.	Prior to the change in the terms.	1. Each tenderer. 2. The mandated institution. 3. The primary exchange or OTC listed or emerging stock company whose securities are being acquired.	1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 17, 26, and 27-1.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
(7) The termination of a public tender offer or an order to amend the reported content of a public tender offer and make a new filing and public disclosure.	When termination of a public tender offer proceeding is approved by the FSC or the FSC orders the amendment of reported content in a public tender offer.	Within 2 days from the date of receipt of the FSC letter approving the termination of the public tender offer or the FSC letter ordering a change in the reported content of the public tender offer and a new filing or public disclosure.	<ol style="list-style-type: none"> 1. Each tenderer. 2. The mandated institution. 3. The primary exchange or OTC listed or emerging stock company whose securities are being acquired. 	<ol style="list-style-type: none"> 1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 21, 26, and 27-1.
(8) When the terms of the current public tender offer have been achieved,	In the current tender offer, by the expiration of the tender offer period, the minimum number of shares for acquisition in the tender offer as set by the offeror has been reached, and if the public tender offer involves matters requiring the approval of the FSC or other competent authority or an effective registration, that the approval has been obtained or the effective registration has been made.	Public filing and disclosure must be made immediately when the terms of the current public tender offer have been met.	The mandated institution.	<ol style="list-style-type: none"> 1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Offers for Purchase of the Securities of a Public Company, Articles 19, 26, and 27-1.
(9) The expiration of the public tender offer period	A public company that makes a public tender offer shall do so on the concluding day of the tender offer period.	Public disclosure and filing must be carried out within 2 days from the concluding day of the public tender offer period.	Each of the tenderers must be individually notified on the date of public disclosure.	1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 22, 26, and 27-1.
16. Public disclosure and filing of the acquisition of more than 10 percent of the total issued shares of a	1. Any person who acquires, either individually or jointly with another, more than ten percent of the total issued equity shares of a public company.	1. Any person who acquires, either individually or jointly with another, more than ten percent of the total issued	1. The public company whose shares were acquired.	1. Article 43-1, paragraph 1 of the Securities and Exchange Act,

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
public company and any subsequent changes in the information so disclosed.	2. Any subsequent change in the matters for which filing was required, as specified in the latter part of the Securities and Exchange Act, Article 43-1, paragraph 1.	equity shares of a public company must publicly disclose the acquisition within 10 days after the acquisition takes place, and must attach a copy of the newspaper in which the public disclosure was made in a filing with the competent authority. For further details of related content to be filed, please see Point 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. 2. Any subsequent change in the matters for which filing was required, as specified in the latter part of the Securities and Exchange Act, Article 43-1, paragraph 1, must be publicly	2. The Taiwan Stock Exchange Corporation (applicable when the company whose shares are acquired is exchange-listed). 3. The GreTai Securities Market (applicable when the company whose shares are acquired is OTC-listed or an emerging stock company).	applied mutatis mutandis under Article 165-1 of the same Act. 2. The Directions for Filing Reports on Acquisition of Shares in Accordance With Article 43-1, Paragraph 1 of the Securities and Exchange Act.

(2) Individual Filings Required by Primary Exchange Listed, OTC Listed, and Emerging Stock Companies Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		disclosed within 2 days from the occurrence of the fact, and a filing must be made with the competent authority, attaching a copy of the newspaper in which the public filing was made. For further details of related content to be filed, please see Point 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. 3. The relevant filing forms can be downloaded from the website of the FSC.		

Note 1: When a foreign issuer mandates a shareholder services agent to carry out the above public disclosures, it must file the business offices of that agency and the name of its responsible person, and any subsequent change in those items, with the FSC.

Note 2: From 1 August 2002, any matters for which public disclosure or filing is required shall be transmitted to the FSC-designated information reporting website, and upon completion of the transmission, disclosure and filing will be deemed to have been completed. The information reporting website currently designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). If a

foreign company makes a public disclosure or filing in a foreign language, a Chinese translation must be attached.

Note 3: Provisions governing Emerging Stock companies apply mutatis mutandis to companies whose stock is neither listed on an exchange market nor traded on an OTC market.

(3) Individual Filings Required by Secondary Exchange Listed and OTC Listed Companies

Items to be Disclosed or Filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
When a secondary exchange-listed or OTC-listed is acquired through public tender offer	When the designated domestic litigious and non-litigious agent of a secondary exchange-listed or OTC-listed company receives notice of a public tender offer, information on the tender offer shall be immediately transmitted to the Market Observation Post System.	Shall be disclosed immediately after receiving notice from the public tender offeror.	No copies required.	<ol style="list-style-type: none"> 1. Article 43-1, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-2 of the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Article 27-1.

Note 1: When a foreign issuer mandates a shareholder services agent to carry out the above public disclosures, it must file the business offices of that agency and the name of its responsible person, and any subsequent change in those items, with the FSC.

Note 2: From 1 August 2002, any matters for which public disclosure or filing is required shall be transmitted to the FSC-designated information

reporting website, and upon completion of the transmission, disclosure and filing will be deemed to have been completed. The information reporting website currently designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). If a foreign company makes a public disclosure or filing in a foreign language, a Chinese translation must be attached. If the foreign issuer issuing straight corporate bonds is a branch of a foreign financial institution or is a controlled company of another company, the information may be transmitted to the aforesaid information disclosure website in Chinese or English.