

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 (2024-09-26)

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

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Note: If there is any discrepancy between the contents of this table and the published provisions of relevant regulations, the published provisions shall prevail.

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. A primary exchange listed or OTC listed or emerging stock company 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 a Taiwan</p>	<p>1. The annual financial report of a primary exchange listed or OTC listed company with paid-in capital of NTD100 million or more must be publicly disclosed and filed within 75 days after the close of each fiscal year. The annual financial reports of other primary exchange listed and OTC listed companies must be publicly disclosed and filed within 3 months after the close of each fiscal year.</p> <p>2. The annual financial report of an emerging stock company must be publicly disclosed and filed within 4 months after the close of each fiscal year.</p>	<p>1. Taiwan Stock Exchange Corporation</p> <p>2. Taipei Exchange</p>	<p>1. Securities and Exchange Act Article 14, Article 14-5, and Article 36, paragraph 1, subparagraph 1 applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies</p> <p>3. FSC 13 January 2014 Order No. Financial-Supervi</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>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 minutes of the relevant audit committee meeting.</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>8. The audit report issued by the convener of the audit committee.</p>			sory-Securities-Auditing-10200546801
2. Q2 financial report	<p>1. A primary exchange listed or OTC listed company shall publicly disclose and file a CPA audited and attested consolidated financial report. An emerging stock company shall publicly disclose and file 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</p>	<p>1. The Q2 financial report of primary exchange listed and OTC listed companies shall be publicly disclosed and filed within 2 months after the close of the second quarter of each fiscal year.</p> <p>2. The Q2 financial report of emerging stock companies shall be publicly disclosed and filed within 45 days after the</p>	<p>1. Taiwan Stock Exchange Corporation.</p> <p>2. Taipei Exchange.</p>	<p>1. Securities and Exchange Act Article 14, Article 14-5, and Article 36, paragraph 1, subparagraph 2, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing the Applicable Scope</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>a written copy filed.</p> <p>3. For the financial report of a of a primary exchange listed or OTC listed or emerging stock company, the audit (or 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 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>7. The minutes of the relevant audit committee meeting (if the financial report is audited and attested by CPAs).</p> <p>8. The audit report issued by the convener of the audit committee (if the financial report is audited and attested by CPAs).</p>	close of the second quarter of each fiscal year.		<p>of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies.</p> <p>3. FSC 13 January 2014 Order No. Financial-Supervisory-Securities-Auditing No. 10200546801.</p>
3. Q1 financial report,	<p>1. A CPA reviewed consolidated financial report.</p> <p>2. The financial report shall be prepared in</p>	Primary exchange listed and OTC listed companies	1. Taiwan Stock	1. Securities and Exchange 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
Q3 financial report (*)	<p>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 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>	shall publicly disclose and file their Q1 and Q3 financial reports within 45 days after the close of the first and third quarters of each fiscal year. Emerging stock companies are not required to publicly disclose and file Q1 and Q3 consolidated financial reports.	Exchange Corporation. 2. Taipei Exchange.	<p>Article 14 and Article 36, paragraph 1, subparagraph 2, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies.</p> <p>3. FSC 13 January 2014 Order No. Financial-Supervisory-Securities-Auditing No. 10200546801.</p>
4. Annual report	Relevant particulars shall be specified in accordance	1. An electronic file of the	1. Taiwan	1. Securities 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
	<p>with Article 21 of the Regulations Governing the Offering and Issuance of Securities by Foreign 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 interpretation of the meaning of the respective texts, the Chinese version shall prevail.</p>	<p>annual report shall be uploaded to the FSC-designated information disclosure website 7 days prior to the date on which the ordinary shareholders meeting is convened. However, in the case of a primary exchange listed or OTC listed company with paid-in capital reaching NT\$2 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the shareholders' register for the holding of the shareholders' meeting, it shall upload the electronic file 14 days prior to the day on which the shareholders' meeting is</p>	<p>Stock Exchange Corporation. 2. Taipei Exchange.</p>	<p>Exchange Act Article 36, paragraph 4, applied mutatis mutandis 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 Issuers, Article 21.</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>convened.</p> <p>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.</p> <p>However, in the case of a primary exchange listed or OTC listed company with paid-in capital reaching NT\$2 billion or more as of</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
		the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the shareholders' register for the holding of the shareholders' meeting, it shall upload the electronic file 30 days prior to the day on which the shareholders' meeting is convened.		
5. Changes in shareholding and pledge of shares	The status of changes in the shareholdings of any company directors, managerial officers, and shareholders holding more than 10 percent of the company's total shares, and the creation and cancellation of share pledges. (Disclosure requirements apply to directors, 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	1. By the 5th day of each month, company insiders shall file a report with the company of the changes in the number of shares they held during the preceding month. By the 15th day of each month, the company shall compile the information on changes in the shareholdings of company	No copies required	1. Securities and Exchange Act, Article 25, applied mutatis mutandis under Article 165-1 of the same Act. 2. FSC 5 October 2023 Order No. Financial-Supervisory-Securities-Trading-112038440

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	under the names of other parties.)	<p>insiders for the preceding month and transmit it to the FSC-designated information disclosure website.</p> <p>2. When a pledge is created on stock, the pledgor shall notify the company. The company shall transmit to the FSC-designated information disclosure website information on any pledges created within 5 days following their creation. The same shall apply to information on cancellations of pledges.</p>		3.
<p>6. Information on shareholders meetings:</p> <p>(1) Information on the number of shares represented by shareholders attending</p>	The company or its shareholder services agent shall compile and prepare a statistical table of the number of shares of shareholders attending the shareholders' meeting electronically, and publicly disclose it on the electronic voting platform.	By one day prior to the date of the shareholders meeting, it shall publicly disclose the statistical table on the electronic voting platform of the entity engaged to handle electronic voting matters.	No copies required	<p>1. Article 22-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Article 44-5 of</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
electronically				the Regulations Governing the Administration of Shareholder Services of Public Companies
(2) For a shareholders meeting with video conferencing, information on the number of shares obtained by the proxy solicitor through solicitation, the number of shares represented by proxy agents, and the number of shares represented by shareholders attending the meeting in writing or by electronic means	When a company will convene a shareholders meeting with video conferencing, the company or its shareholder services agent shall duly compile a statistical statement of the number of shares obtained by the proxy solicitor through solicitation, the number of shares represented by proxy agents, and the number of shares represented by shareholders attending the meeting in writing or by electronic means, and shall disclose the statement on the video conferencing platform.	It shall be disclosed on the video conferencing platform before the convening of the shareholders' meeting.	No copies required	1. Article 22-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Article 44-15 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
(3) For a	1. When a company convenes a shareholders'	It shall be disclosed on the	No copies	1. Article 22-1 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
shareholders meeting with video conferencing, information on the total number of shares and number of voting rights represented by shareholder attending the meeting, and the names of those who have been elected, and the names of those who have not been elected, as director	meeting with video conferencing, when the meeting is called to order, the total number of shares represented by shareholders attending the meeting shall be disclosed on the video conferencing platform. The same shall apply whenever a new tally of the total number of shares represented at the meeting and the number of voting rights thereof is made during the meeting. 2. When a company convenes a shareholders' meeting with video conferencing, after the procedures for the tallying of votes have been completed for each proposal and election, the results of the voting and the names of those who have been elected, and the names of those who have not been elected, as director, and shall record them in the meeting minutes and immediately upload them to the video conferencing platform.	video conferencing platform when the meeting is called to order, during the meeting, and when the procedures for the tallying of votes have been completed for each proposal or election.	required	the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Articles 44-17 and 44-19 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
7. 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	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.

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>Securities and Futures Institute (SFI), the information regarding the 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</p>		<p>2. Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 7, paragraphs 1 and 2.</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>in an electronic file (web address: 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>		

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) Information on proxies solicited by the solicitor	A summary statement of information on proxies solicited by the solicitor.	A statistical statement of the 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.	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 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

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 change in the statistical tallying and verification 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.
8. Monthly operating revenue amount	Consolidated operating revenue amount of the preceding month	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month.	No copies required	The Securities and Exchange Act, Article 36, paragraph 1, subparagraph 3, applied mutatis

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				mutandis under Article 165-1 of the same Act.
9. Derivatives trading information	Information on derivatives transactions of the preceding month	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month.	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 31.
10. Monthly amount of endorsements, guarantees, and loans	Amount of endorsements, guarantees, and loans of the preceding month	The company shall transmit the information to the FSC-designated information reporting website by the 10th day of the following month.	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

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 Public Companies, Articles 21, 24, and 26-1.
11. 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 before the end of each fiscal year, in the prescribed format on the FSC's designated information reporting website.</p> <p>2. Filing for recordation must be made each year by the end of January, in the prescribed format and through the FSC's designated information reporting system.</p> <p>3. Filing for recordation must be made within 2 months after the end of each fiscal year, in the prescribed format, on the FSC's designated information reporting website.</p> <p>4. Filing for recordation must be made within 5</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, Articles 18, 19, and 20.</p> <p>3. FSC 15 December 2022 Order No. Financial-Supervisory-Securities-Auditing-11103854 404.</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
		months after the end of each fiscal year, in the prescribed format, on the FSC's designated information reporting website.		
12. Statement on Internal Controls	The Statement on Internal Controls	<p>1. Filing for recordation must be made by primary exchange listed and OTC listed companies within 3 months after the end of each fiscal year on the FSC's designated information reporting website.</p> <p>2. Filing for recordation must be made by emerging stock companies within 4 months after the end of each fiscal year on the FSC's designated information reporting website.</p>	No copies required.	<p>1. The Securities and Exchange Act, Article 14, paragraph 4, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Regulations Governing the Qualification Requirements and Professional Development of Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges, Article 9.</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
				3. FSC 26 June 2023 Order No. Financial-Supervisory-Securities-Auditing-1020021398. FSC 15 December 2022 Order No. Financial-Supervisory-Securities-Auditing-11103854404.
13. Status of continuing professional education of principal accounting officer	The principal accounting officer's name and status of professional development during the preceding year.	Must be filed for recordation on the FSC-designated information reporting website 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

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

Note: The information reporting website designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). After transmission is completed, public disclosure and filing are be deemed to have duly been completed. However, for filing operations such as for treasury stock, public tender offers, financial reports, and financial forecasts, it is necessary to additionally make a written filing with the FSC. (See 8 March 2024 FSC Order No. Financial-Supervisory-Securities-Trading-11303808101)

(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
1. Annual financial report (☆)	<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 principles 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 also produce a declaration that the report contains no misrepresentation or nondisclosure. 	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.	<ol style="list-style-type: none"> 1. Taiwan Stock Exchange Corporation. 2. Taipei Exchange 	<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. Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public 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. Q1, Q2, and Q3 financial reports (☆)	<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 principles 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 also produce a declaration that the report contains no misrepresentation or nondisclosure. 	As required by the laws and regulations of the foreign issuer's home country or country in which its shares are listed.	<ol style="list-style-type: none"> 1. Taiwan Stock Exchange Corporation. 2. Taipei Exchange. 	<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. Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies. 2. The FSC's 2 October 2012 Letter Financial-Supervisory-Securities-Auditing No.

Items to be Disclosed or Filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				1010043964.
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.	<ol style="list-style-type: none"> 1. Taiwan Stock Exchange Corporation. 2. Taipei Exchange. 	<ol style="list-style-type: none"> 1. Securities and Exchange Act, Article 36, paragraph 4, applied mutatis mutandis under Article 165-2. 2. Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, Article 64, paragraph 2

Note 1: Companies issuing straight corporate bonds are temporarily exempted from items marked with a “☆”.

Note 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, it may file the annual report in Chinese or English. 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.

Note 3: The information reporting website designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). After transmission is completed, public disclosure and filing are be deemed to have duly been completed. However, for filing operations such as for treasury stock, public tender offers, financial reports, and financial forecasts, it is necessary to additionally make a written filing with the FSC. (See 8 March 2024 FSC Order No.

Financial-Supervisory-Securities-Trading-11303808101)

2. Non-Regular Items

(1) **【Joint Filings】** Required by All Primary Exchange Listed, OTC Listed, and Emerging Stock Companies, and 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
1. Occurrence of any material event for which immediate filing is required under the laws and regulations of the foreign issuer's country of registration or of the country and its securities exchanges in which the foreign issuer's shares are listed (including any 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 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 FSC.	No copies required	1. The Securities and Exchange Act, Article 36, paragraph 1, and Article 37, paragraph 3, subparagraph 2, applied mutatis mutandis under

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
				Articles 165-1 and 165-2 of the same Act. 2. Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, Article 4, paragraph 2
3. Domestic offering and issuance of 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. 2. Within 30 days following the date of issuance of stock as prescribed under the laws	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign 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
		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.		
(2) Specialized accounts (Note 1)	Information on specialized accounts and full collection of proceeds. (This requirement does not apply in cases of issuance of new shares or sponsored issuance of TDRs in connection with a merger, acquisition of shares of another company, or acquisition or demerger, issuance of straight corporate bonds, issuance of employee stock warrants, or sponsored issuance of TDRs for purposes of conversion of convertible corporate bonds or corporate bonds with warrants or performance of warrant obligations)	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. 2. Within two days following the receipt of all the money due, the company shall enter information on full collection of proceeds on the information disclosure	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign 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
		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	Fund utilization plan and quarterly fund utilization statements (secondary exchange listed and secondary OTC listed companies issuing straight corporate bonds are temporarily exempted).	<p>The company shall enter the following information on the information reporting website specified by the FSC:</p> <p>1. Within 10 days after the end of each quarter, enter the fund utilization plan and the quarterly report on the status of fund utilization. to the information reporting website. However, this requirement does not apply to a secondary exchange listed or OTC listed company that sponsors an issue of TDRs using shares that have been issued and are held by the shareholders.</p> <p>2. In the case of a primary exchange listed or OTC listed company that conducts a cash capital increase or corporate bond issue, or a secondary exchange listed or OTC</p>	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign 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>listed company that conducts a cash capital increase or sponsors an issue of TDRs, it shall on a quarterly basis contact the original lead underwriter or the attesting CPAs to issue an evaluation opinion on the reasonableness of the progress made in utilization of the funds and the handling of unused funds and on whether any change to the plan is involved, and shall input this information together with the fund utilization plan and the quarterly report on the status of fund utilization.</p> <p>3. In the case of a primary exchange listed or OTC listed company or emerging stock company that issues corporate bonds, within 2 days after the raising of capital has been completed and by the 10th day of each month during the issuance</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
		period of the corporate bonds, the information relating to the issuance of the corporate bonds shall be input.		
(4) Changes in plans for cash capital increase, issuance of corporate bonds, or sponsoring issuance of Taiwan Depository Receipts	Details of changes in the plan, and the evaluation opinion obtained from the original lead underwriter on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital.	Within 2 days from the passage of the board of directors resolution, the company shall make a public disclosure on the information disclosure website specified by the FSC, and in addition, upon such amendment and thereafter within 10 days from the end of each quarter, shall request the original lead 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	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, Article 10, paragraph 1, subparagraph 4

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		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.		
(5) Public disclosure of the liquidity of stock, Taiwan Depositary Receipts, or bonds	Monthly Report on the Liquidity of Foreign Stock Issued Domestically by a Foreign Issuer, Monthly Report on the Liquidity and Redemption of Taiwan Depositary Receipts, Monthly Report on the Liquidity of Bonds Issued Domestically by a Foreign Issuer.	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 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.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, Articles 20, 42, and 52
(6) Conversion of convertible corporate bonds and exercise of corporate bonds with	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	Within 15 days from the end of the quarter in which the shares are delivered, enter the number of shares newly	No copies required	Article 34, paragraph 3, and Article 47, paragraph 3 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
warrants	receives requests for conversion or exercise from holders of the said bonds and shall deliver newly issued shares.	issued in the preceding quarter on the information reporting website specified by the FSC.		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 Securities by Foreign Issuers
(7) Issuance of new shares as a result of merger, transfer of shares from another company, acquisition, or demerger	Request the original lead underwriter to issue an evaluation opinion as to the impact of the merger, transfer of shares from another company, acquisition, or demerger, 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 listed 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 Issuers, Article 10, paragraph 1, subparagraph 5
4. Prospectuses	Prospectuses (including prospectuses for securities offered and issued domestically	1. In case of securities offered and issued	Taiwan Stock Exchange	1. Regulations Governing 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
	or overseas, employee stock warrants, new restricted employee shares, and retroactive handling of public issuance procedures.)	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 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. 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	Corporation, Taipei Exchange, Taiwan Securities Association, Securities and Futures Institute, ROC	Offering and Issuance of Securities by Foreign Issuers, Article 10, paragraph 3, Article 17, Article 25, paragraph 2, Article 34, paragraph 2, Article 50, paragraph 3, Article 58, paragraph 1, and Article 61, paragraph 1 2. Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		which the securities are offered, to the information disclosure website specified by the FSC.		
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 on the information disclosure website specified by the FSC.	No copies required.	Securities and Exchange Act, Article 165-3

Note 1: The information reporting website designated by the FSC is the Market Observation Post System (MOPS) (web address: <http://sii.tse.com.tw/>). After transmission is completed, public disclosure and filing are be deemed to have duly been completed. However, for filing operations such as for treasury stock, public tender offers, financial reports, and financial forecasts, it is necessary to additionally make a written filing with the FSC. (See 8 March 2024 FSC Order No. Financial-Supervisory-Securities-Trading-11303808101)

Note 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, the report may be filed in Chinese or English.

(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>1. Offering and issuance of overseas securities: (1) Matters to be jointly reported ① Plan for offering overseas stock or overseas corporate bonds or sponsoring issuance of overseas depositary receipts, and status of fund utilization</p>	<p>Fund utilization plan and quarterly fund utilization statements.</p>	<p>The company shall enter the following information on the information disclosure website specified by the FSC: 1. Within 10 days after the end of each quarter, it shall enter the fund utilization plan and the quarterly report on the status of fund utilization. 2. A primary exchange listed or OTC listed company shall on a quarterly basis contact the original lead underwriter or the attesting CPAs to issue an evaluation opinion on the reasonableness of the progress made in utilization of the funds and the handling of unused funds and on whether any change to the plan is involved, and shall enter this information together with the fund utilization plan and the</p>	<p>No copies required</p>	<p>Article 10, paragraph 1, subparagraphs 2, 3, and 6 of the Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, applied mutatis mutandis under Article 10, paragraph 3 of the same Regulations</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
		quarterly report on the status of fund utilization. 3. If issuing overseas corporate bonds, it shall, within 2 days after the raising of capital has been completed and by the 10th day of each month during the issuance period of the overseas corporate bonds, enter the information relating to the issuance of the corporate bonds.		
② Changes in plans for offering overseas stock or overseas corporate bonds or sponsoring issuance of overseas depositary receipts	Details of changes in the plan and the evaluation opinion obtained from the original lead underwriter on the reasonableness of the progress made regarding capital utilization and of the purposes for unused capital.	Within 2 days after the resolution is passed by the board of directors meeting, it shall make a public disclosure of the relevant information on the information disclosure website specified by the FSC. In addition, upon such amendment and subsequently within 10 days from the end of each quarter, it shall enter the original lead underwriter's evaluation opinion on the	No copies required	Article 10, paragraph 1, subparagraph 4 of the Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, applied mutatis mutandis under Article 10, paragraph 3 of the same Regulations

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 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 depositary receipts through capital increase	Request the original lead underwriter to issue evaluation opinions as to the impact, caused by the merger, transfer of shares from another company, or acquisition or demerger 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 listed 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 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 country of listing of the securities and the rules of its securities exchanges (including 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 country of listing of the securities.	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 Issuers, Article 10, paragraph 1, subparagraph 7, and Article 64, 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
				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 Issuers, Article 10, paragraph 4
⑥ Written inquiry from the competent authority for securities of the country in which the overseas securities are listed	Subject matter of the written inquiry and content of 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 disclosure website specified by the FSC.	No copies required	Regulations Governing the Offering and Issuance of Securities by Foreign Issuers, Article 10, paragraph 4
(2) Matters to be individually reported ① Overseas stock a. Basic data	1. Where the offering is to raise funds: ① Number of shares issued, issue price per share, total issue size, and projected date of issuance. ② Place of issuance and transaction.	1. Where the offering is to raise funds, within two days from the issue pricing, the company shall make a public disclosure on the	No copies required	Article 34 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
	<p>③If the statement of issuance methods provides that a portion of the depositary receipts shall be subscribed to by specific person(s), then the 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>④The fund utilization plan and the expected benefits thereof (in the case of cash capital increase through a new share issue).</p> <p>⑤The main impact on shareholders' equity.</p> <p>2. Where the offering is not for the purpose of raising funds:</p> <p>①Number of shares listed, listed price per share, and total size of listing;</p> <p>②Place of listing.</p> <p>③The main impact on shareholders' equity.</p>	<p>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>3. 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>		Overseas Securities by Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign Issuers
b. Registration documentation required after issuance	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	Report within 10 days from the issuance. Any information that the issuer is required, under securities	No copies required	Article 35 of the Regulations Governing the Offering 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
	<p>apply to cases where the shares have not been issued for the purpose of raising capital.</p> <p>2. A duplicate copy of the overseas stock service agency agreement.</p> <p>3. A duplicate copy of the custody contract.</p> <p>4. An opinion letter in Chinese issued by an ROC attorney-at-law confirming that there is no material discrepancy between the issuance rules for the overseas stock issuance and the particulars of the issuance as set forth in a registration that the FSC has allowed to become effective.</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>	related laws and regulations of the country of issuance, to provide or disclose, shall also be reported to the FSC within 3 days after such provision.		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 Issuers
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	No copies required	Article 36, paragraph 1, of the Regulations Governing the Offering and Issuance of Overseas Securities by

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		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.		Issuers applicable mutatis mutandis under Article 54, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign 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 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	No copies required	Article 36, paragraph 2, 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 Issuers

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		website specified by the FSC.		
<p>②Overseas depositary receipts</p> <p>a. Basic data</p>	<p>1. Total dollar amount, unit price, volume, and issue date of the overseas depositary receipts issue. However, if the overseas depositary receipts are for conversion of overseas corporate bonds, the issuer may opt to disclose only the estimated number of units to be issued. Notwithstanding the above, in the case of a sponsored issue of overseas depositary receipts for trading on an overseas OTC market, using shares that have already been issued, the issuer may opt to disclose only the maximum total amount of the overseas depositary receipts to be issued.</p> <p>2. The number of shares of the underlying securities and their unit price; provided, however, that if the overseas depositary receipts are for conversion of overseas corporate bonds, the issuer may opt to disclose only the estimated number of shares. Notwithstanding the above, in the case of a sponsored issue of overseas depositary receipts for trading on an overseas OTC market, using shares that have already been issued, the issuer may opt to disclose only the securities</p>	<p>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 referred to, the issuer shall make a public disclosure of such change within two days from the closing of the offering.</p>	No copies required	Article 19 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 Issuers

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>represented by the overseas depositary receipts, the maximum total amount thereof, and the ratio thereof to the total number of issued 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. If the issuance is in connection with a merger or consolidation with a foreign company, acquisition of shares of a foreign company, or acquisition or demerger of a foreign company in accordance with law, it shall specify the counterparty of the merger, acquisition, or share exchange, the quantity, the forecasted schedule for implementation of the plan, the forecasted completion date, expected benefits, the</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
	share exchange ratio, and the method and reasonableness of the method for determining the value of the issue of overseas depositary receipts and the value of the assets to be acquired by the issuer. 7. The primary impact on shareholders' equity.			
b. Registration documentation required after issuance	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. 2. A duplicate copy of the deposit contract. 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 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 account for 10 percent or more of the total value of the issue as well as the individual subscription prices and quantities thereof.	Submit within 10 days after the issuance (not applicable to a sponsored issue of overseas depositary receipts for trading on an overseas OTC market, using shares that have already been issued). 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.	No copies required	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 Governing the Offering and Issuance of Securities by Foreign Issuers

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. Other documents required by the FSC.			
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 further report such issuance to the Central Bank.	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 Securities by Foreign 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	No copies required	Article 21, paragraph 2, of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
		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.		mutatis mutandis under Article 55, paragraph 5, of the Regulations Governing the Offering and Issuance of Securities by Foreign Issuers
③ Overseas corporate bonds a. Basic data	1. Total dollar amount of the offered overseas corporate bonds, the face value of each bond certificate, the issue price, and the projected date of issuance. 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).	Within two days from the 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.	No copies required	Article 26 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers applicable mutatis mutandis under Article 56, paragraph 3, 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
	<p>7. Place of issuance and transaction.</p> <p>8. The reason why a specific person(s) is being contacted to subscribe through negotiation (in the event that such is the case), the total number of certificates to be subscribed to by the specific person(s), the total dollar amount thereof, and the relationship between the specific person(s) and the issuer.</p> <p>9. A fund utilization plan, and a statement of the expected benefits thereof.</p> <p>10. The principal impact on shareholders' equity.</p>			Securities by Foreign Issuers
b. Registration documentation required after issuance	<p>1. A prospectus prepared in accordance with the securities acts and regulations of the country in which the bonds are offered.</p> <p>2. A duplicate copy of the issuance agreement.</p> <p>3. A duplicate copy of the deposit contract and custody contract (if the bonds are convertible or have warrants for the purchase of overseas depositary receipts).</p> <p>4. A duplicate copy of the paying agency agreement.</p> <p>5. A duplicate copy of the purchase agreement.</p> <p>6. A duplicate copy of the trust deed.</p> <p>7. An opinion letter in Chinese issued by</p>	Submit within 10 days from the issuance. Any information that the issuer is required, under the laws and regulations of the country of issuance, to provide or disclose, shall also be reported to the FSC within 3 days after such provision.	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 3, 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
	<p>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.</p> <p>8. Documentary evidence providing proof of deposit of funds collected in full.</p> <p>9. 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>10. Other items as specified by the FSC.</p>			Securities by Foreign Issuers
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	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 3, of the Regulations Governing the Offering 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
		such issuance to the Central Bank.		Issuance of Securities by Foreign 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 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.	No copies required	Article 64, paragraph 2, of the Regulations Governing the Offering and Issuance of Securities by Foreign 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</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</p>	No copies required	Article 57 and Article 59, paragraph 3 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers applicable mutatis mutandis under Article 60, paragraph 2, of the Regulations

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	<p>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>5. Share subscription status.</p>	<p>status of issuance on the information disclosure website specified by the FSC.</p> <p>3. Where the company 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 report to the FSC for approval, submitting the</p>		<p>Governing the Offering and Issuance of Securities by Foreign Issuers</p>

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		board meeting minutes and information on the amended content, after which it shall make the public disclosure. 5. Within 15 days after the end of the quarter in which the shares are delivered, enter the number of shares newly issued in the preceding quarter on the information reporting website specified by the FSC.		
4. Status of new restricted employee shares	<p>1. Principal content of the issuance rules, and matters in regard to the possible 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>1. On the day following receipt of notification of 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</p>	No copies required.	Article 60, paragraph 7 of the 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

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		<p>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. When employees fail to meet the vesting conditions, if the issuer redeems or buys back already-issued new restricted employee shares in accordance with the terms of the issuance rules, 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.</p>		Issuance of Securities by Foreign Issuers.
5. Private placements	Please refer to the Directions for Public Companies Conducting Private Placements of Securities.	1. Information on the private placement shall be transmitted to the FSC-designated information	No copies required.	1. Article 43-6, paragraph 5 of the Securities and Exchange Act,

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		<p>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), 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. 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</p>		<p>applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Point 4, subparagraph 2, item 4, Point 5, and Point 6, paragraph 1, subparagraphs 1 and 2 of the Directions for Public Companies Conducting Private Placements of Securities.</p> <p>3. The 27 April 2007 FSC Public Announcement No. Financial-Supervisory-Securities-I-09 60017934.</p> <p>4. The 21 October 2008 FSC Order No. Financial-Supervisory-Securities-I-09</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
		website. 3. In the case of private placements of overseas securities, in addition to entering the information on the FSC-designated information reporting website, 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) for recordation.		700513381.
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	1. Public disclosure and filing of the relevant information must be made through the FSC-designated information reporting website within 2 days counting inclusively from the day of occurrence of the fact. 2. Information required to be publicly disclosed and	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 31, 32, and 34 of the Regulations Governing the

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	with a related party, engaging in investment in the Mainland area, and other material assets)	filed by a public company's subsidiary that is not itself a public company in Taiwan shall be publicly disclosed and filed by the public company on behalf of the subsidiary.		Acquisition and Disposal of Assets by Public Companies. 3. 4 December 2018 FSC Order No. Financial-Supervisory-Securities-Corporate-1070343930.

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	Loans of funds or endorsements/guarantees that reach a standard under which public disclosure and filing is required.	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.
8. Financial forecasts	1. Financial forecast (may be CPA reviewed). 2. A case checklist. 3. Minutes of the relevant board of directors meeting.	1. Issuers voluntarily disclosing financial forecasts must, within 2 days counting inclusively from the disclosure date, transmit an electronic version to the FSC-designated website for information reporting and submit a written filing to the	No copies required.	1. Article 36-1 of the Securities and Exchange Act, 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
		FSC. 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.		2. The Regulations Governing the Publication of Financial Forecasts of Public Companies. 3. FSC 4 February 2013 Order No. Financial-Supervisory-Securities-Auditing-1020003352.
9. Information on opposition expressed at board of directors meetings	Matters relating to resolutions of the board of directors, when the following circumstances occur: 1. An independent director expresses opposition or reservation and the director's opinion is recorded or expressed in a written declaration. 2. For companies with an auditing committee, matters which were not passed by the auditing committee but which were approved by two-thirds or more of the	Public disclosure and filing must be made through the FSC-designated information reporting website within 2 days from the board of directors meeting.	No copies required.	1. Article 26, paragraph 3 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing Procedure for

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	directors.			Board of Directors Meetings of Public Companies, Article 17, paragraph 2.
10. Information on the remuneration committee	<p>1. Appointment of, or change in, a member of the remuneration committee.</p> <p>2. If the remuneration passed by the board of directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference.</p> <p>3. With respect to any resolution of the remuneration committee, any member's dissenting or qualified opinion that is on record or stated in a written statement.</p>	Public disclosure and filing of the relevant information must be made through the FSC-designated information reporting website within 2 days counting inclusively from the day of occurrence of the fact.	No copies required.	<p>1. Article 14-6 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Article 4, paragraph 4, Article 7, paragraph 6, and Article 10, paragraph 2 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock</p>

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				Exchange or the Taipei Exchange.
11. Change in principal accounting officer	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. 4. Basic information of the principal accounting officer.	Filing for recordation must take place through the FSC-designated information reporting website within 2 days counting inclusively from the day of occurrence of the fact.	No copies required.	Article 14, paragraph 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations Governing the Qualifications and Professional Development Requirements for Principal Auditing Officers of Issuers, Securities Firms, and Securities Exchanges, Article 9, paragraph 1, subparagraph 1.
12. Change in principal internal auditing officer	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 4. Basic information of the principal	Filing for recordation must take place through the FSC-designated information reporting website within 2 days counting inclusively	No copies required.	1. Article 14-1, paragraph 2 of the Securities and Exchange Act, applied mutatis

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
	auditing officer.	from the day of occurrence of the fact.		mutandis under Article 165-1 of the same Act. 2. Regulations Governing Establishment of Internal Control Systems by Public Companies, Article 11, paragraph 4.
13. Amendment to the internal control system statement	The reasons for and content of the amendment to the internal control system statement.	Filing for recordation must take place through the FSC-designated information reporting website within 2 days counting inclusively from the day of passage by the board of directors.	No copies required.	1. Article 14-1, paragraph 3 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Article 24, paragraph 3 of the Regulations Governing Establishment of Internal Control Systems by Public Companies.
14. Advance filing of	1. A company insider making a filing of a	1. Each day that the	No copies	1. Article 22-2 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
transfers of shares by company insiders	transfer of shareholdings must deliver the filing document to the company and fax a copy to the TWSE or the TPEx. 2. The company must disclose the filing document online immediately upon receiving it from the company insider.	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. 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 Taipei Exchange for handling (Fax: 02-2369-2586).	required.	the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. The 1 July 2002 Letter No. Taiwan-Finance-Securities-III-09100 03657 of the former Securities and Futures Commission of the Ministry of Finance.
15. Matters related to the repurchase of its own shares by a primary exchange listed or OTC	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	1. The company must publicly disclose the matter and make a filing with the FSC within 2 days counting	No copies required.	1. Article 28-2 of the Securities and Exchange Act, applied mutatis

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listed company (1) Public disclosure and filing of the repurchase of its own shares by a primary exchange listed or OTC listed company	two-thirds or more of directors, a company may buy back its shares from the 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.	inclusively from the date of the board of directors' resolution. 2. The relevant forms for the filing may be downloaded from the FSC website.		mutandis under Article 165-1 of the same Act. 2. Regulations Governing Share Repurchase by Listed and OTC Companies, Article 2.
(2) Public disclosure required when a primary exchange listed 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

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.
16. Public tender offer matters (1) When making a public tender offer or making a competing tender offer	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 the original public tender offer period.	1. The Taiwan Stock Exchange Corporation or the Taipei Exchange. 2. The Securities and Futures	1. Article 43-1, paragraphs 2 and 4 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 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
			Investors Protection Center. 3. The public company whose securities are being acquired.	the same Act. 2. Regulations Governing Tender Offers for Purchase of the Securities of a Public Company, Articles 7, 9, 26, and 27-1. 3. 6 December 2023 FSC Order No. Financial-Supervisory-Securities-Trading-11203855095.
(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 Taipei Exchange. 2. The Securities and Futures Investors Protection Center. 3. The public company whose securities are	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 Governing Tender Offers for Purchase 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
			being acquired.	Securities of a Public Company, Articles 9, 26, and 27-1. 3. 6 December 2023 FSC Order No. Financial-Supervisory-Securities-Trading-11203855095.
(3) When securities of a primary exchange listed, OTC listed, or emerging stock company are being acquired	The primary exchange listed, OTC listed, or emerging stock company whose securities are being acquired must publicly disclose the relevant items and make a written filing with the FSC for recordation within 15 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 15 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 Taipei Exchange. 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 Public Company, Articles 14, 26, and 27-1.

Items to be disclosed or filed	Content (summary)	Deadline for disclosure or filing	Designated units to which copies are to be delivered	Legal basis
(4) Formation of a review committee and public disclosure of the review results by a primary exchange listed or OTC listed or emerging stock company whose securities are being acquired	After a primary exchange listed 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 15 days.	Within 15 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 15 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 Article 165-1 of the same Act. 2. Regulations Governing Tender Offers for Purchase 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
				Securities of a Public Company, Articles 10, 26, and 27-1. 3. 6 December 2023 FSC Order No. Financial-Supervisory-Securities-Trading-11203855095.
(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 public 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.
(7) The termination of a	When termination of a public tender offer	Within 2 days from the date	1. Each tenderer.	1. Article 43-1,

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public tender offer or an order to amend the reported content of a public tender offer and make a new filing and public disclosure.	proceeding is approved by the FSC or the FSC orders the amendment of reported content in a public tender offer.	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.	2. The mandated institution. 3. The public company whose securities are being acquired.	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.	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

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 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.
17. Public disclosure and filing of the acquisition of more than 5 percent of the total issued shares of a primary exchange listed, OTC listed, or emerging stock company and any subsequent changes in the information so disclosed.	1. With the exception of a pension or insurance fund managed by the government, any person's acquisition, either individually or jointly with another, of more than 5 percent of the total issued shares of any primary exchange listed, OTC listed, or emerging stock company and any subsequent changes in the shareholding.	1. With the exception of a pension or insurance fund managed by the government, any person who acquires, either individually or jointly with another, more than 5 percent of the total issued equity shares of a primary	1. The public company whose shares were acquired. 2. The Taiwan Stock Exchange Corporation (applicable when the company	1. Article 43-1, paragraph 1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Regulations

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. Acquisition by a pension or insurance fund managed by the government, as of the shareholding calculation base date, of more than 5 percent of the total issued shares of any primary exchange listed, OTC listed, or emerging stock company.	exchange listed, OTC listed, or emerging stock company (hereinafter, “acquirer”) must perform filing and public disclosure within 10 days from the acquisition date. For the details of the content required to be filed, please see Article 6 of the Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act . An acquirer that is a public company shall transmit the required filing information to the Market Observation Post System (MOPS) within the above time limit. An acquirer that is not a public company shall deliver the required filing information to the acquiree company within 8 days from the acquisition date, and the acquiree company shall then	whose shares are acquired is exchange listed). 3. The Taipei Exchange (applicable when the company whose shares are acquired is OTC listed or an emerging stock company).	Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange 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>transmit the information to the MOPS on behalf of the acquirer within 2 days from the day it receives the information.</p> <p>2. With the exception of an acquirer that is a pension or insurance fund managed by the government, if there is any change in declared information as set out in Article 7, paragraph 1 of the Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act, the acquirer shall perform filing and public disclosure thereof within 2 days from the occurrence of the change. For the details of the content required to be filed, please see Article 7 of the Regulations Governing the Declaration of Acquisition of Shares in Accordance</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>with Article 43-1, Paragraph 1 of the Securities and Exchange Act. An acquirer that is a public company shall transmit the required filing information to the Market Observation Post System (MOPS) within the above time limit. An acquirer that is not a public company shall deliver the required filing information to the acquiree company within 2 days from the acquisition date, and the acquiree company shall then transmit the information to the Market Observation Post System (MOPS) on behalf of the acquirer on the same day it receives the information.</p> <p>3. If the acquirer is a pension or insurance fund managed by the government, and as of the shareholding calculation base date (30 June and 31</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>December of every year) it has acquired more than 5 percent of the total issued shares of any primary exchange listed, OTC listed, or emerging stock company, it shall, within 8 days from the base date, shall deliver the required filing information to the acquiree company, and the acquiree company shall then transmit the information to the Market Observation Post System (MOPS) on behalf of the acquirer within 2 days from the day it receives the information, to complete the declaration and public disclosure. For the details of the content required to be filed, please see Article 8 of the Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange</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
		Act.		
18. Matters to be filed by a primary exchange listed, OTC listed, or emerging stock company with respect to its shareholder services unit (1) Filing of the shareholder services unit, and business location thereof, of a company applying for the first time for its stock to be listed on the stock exchange or OTC market or traded as emerging stock	A company applying for the first time for its stock to be listed on the stock exchange or to be traded on the OTC market shall publicly disclose and file the name and business location of the unit handling the company's shareholder services.	A company applying for the first time for its stock to be listed on the stock exchange or to be traded on the OTC market shall, before the stock is so listed or traded, publicly disclose and file the name and business location of the unit handling the company's shareholder services to the stock exchange and the OTC securities exchange, with a copy to the centralized securities depository enterprise.	Taiwan Depository and Clearing Corporation.	1. Article 22-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Article 3 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
(2) Change in the business location of the unit handling the shareholder services of a primary exchange listed, OTC listed, or emerging stock company	If there is any change in the business location of the unit that handles the shareholder services of a primary exchange listed, OTC listed, or emerging stock company or the business location of the agent engaged to handle the shareholder services of a primary exchange listed, OTC listed, or emerging stock company, the company shall file the change with the stock exchange and the OTC securities exchange and publicly disclose it.	If there is any change in the business location of the unit that handles the shareholder services of a primary exchange listed, OTC listed, or emerging stock company or the business location of the agent engaged to handle the shareholder services of a primary exchange listed, OTC listed, or emerging	Taiwan Depository and Clearing Corporation.	1. Article 22-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act. 2. Article 3 of the Regulations Governing the Administration 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
		stock company, the company shall, within 3 days after the decision, file the change with the stock exchange and the OTC securities exchange, with a copy to the centralized securities depository enterprise.		Shareholder Services of Public Companies.
(3) Change of shareholder services agent of a primary exchange listed, OTC listed, or emerging stock company	<p>1. Filing and public disclosure by a primary exchange listed, OTC listed, or emerging stock company of change of the shareholder services agent because the company itself terminates the engagement agreement with its shareholder services agent, or the engagement agreement is terminated by its shareholders services agent, or when, by order of this Commission, it must engage another shareholder services agent to handle its shareholder services.</p> <p>2. When a primary exchange listed, OTC listed, or emerging stock company handles its own shareholder services, if it is deemed likely by any shareholder who has held 3 percent or more of the total issued shares of the company for a continuous period of one year or more, or by the</p>	1. If a primary exchange listed, OTC listed, or emerging stock company changes from handling its own shareholder services to outsourcing the services, or is ordered by the FSC to outsource the services, and engages a shareholder services agent to handle the services, it shall in each case have the change approved by a resolution of the board of directors and, after entering into an agreement with the new shareholder services agent, shall file with the institution designated by the FSC for	FSC	<p>1. Article 22-1 of the Securities and Exchange Act, applied mutatis mutandis under Article 165-1 of the same Act.</p> <p>2. Articles 3-3 and 3-4 of the Regulations Governing the Administration of Shareholder Services of 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>Securities and Futures Investors Protection Center, that the company's handling of matters relating to shareholders meetings is detrimental to shareholder rights and interests, that party may apply to the institution designated by the FSC to have the matters relating to the upcoming shareholders meeting handled by a shareholder services agent.</p>	<p>recordation, and then within three days, counting from the day it receives the letter of recordation by the institution designated by the FSC, shall file the change with the stock exchange or the OTC securities exchange and publicly announce it.</p> <p>2. Upon the primary exchange listed, OTC listed, or emerging stock company's receipt of the letter of approval from the institution designated by the FSC to have the matters relating to the upcoming shareholders meeting handled by a shareholder services agent, and within the deadline specified by that institution, the company shall engage a shareholder services agent to handle matters relating to the upcoming shareholders meeting, and shall submit</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
		the agreement entered into with that shareholder services agent to the institution designated by the FSC for recordation. When the company fails to proceed as specified above, the institution designated by the FSC shall appoint a shareholder services agent to handle matters relating to the upcoming shareholders meeting. Within 3 days counting from the day of its receipt of the letter indicating recordation or the letter appointing a shareholder services agent as mentioned above, the company shall file with the stock exchange or the OTC securities exchange and publicly announce the matter, with a copy to the FSC.		

Note: The information reporting website designated by the FSC is the Market Observation Post System (MOPS) (web address:

<http://sii.tse.com.tw/>). After transmission is completed, public disclosure and filing are be deemed to have duly been completed. However, for filing operations such as for treasury stock, public tender offers, financial reports, and financial forecasts, it is necessary to additionally make a written filing with the FSC. (See 8 March 2024 FSC Order No. Financial-Supervisory-Securities-Trading-11303808101)

(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.	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: If a foreign issuer issuing straight corporate bonds is a branch of a foreign financial institution or is a controlled company of another company, the report may be filed in Chinese or English.