YULON NISSAN MOTOR CO., LTD.

2019 Annual General Shareholders' Meeting

Agenda

Time: Friday, June 28, 2019 9:00 a.m.

Location: No.3, Sec. 3, Zhongxing Rd., Xindian Dist., New Taipei

City, Taiwan, R.O.C

Total outstanding YNM shares: 300,000,000 shares

Total shares represented by shareholders present in-person

or by proxy: 284,288,747 shares (include electronic

attendance: 164,288,747 shares)

Percentage of shares held by shareholders present in-person

or by proxy : 94.76%

Directors Present:

Yen Chen, Li Lien, Kuo-Rong Chen, Chen-Hsiang Yao,

Leman C.C. Lee, Atsuo TANAKAM, Masahiro

MOCHIZUKI, Yun-Hua Yang, Hung-Wen Chang, and

Jung-Fang Kuo

In Attendance: Wan-Yi Liao CPA

Deloitte & Touche Tohmatsu Limited

Chairperson: Yen Chen, Li Lien

Recorder: Chao-Yen Liang

1. Call to Order

2. Chairperson's Address (omitted)

3. Report Items

- (1) To report the Business Operations of 2018
 (Please refer to the handbook of 2019 Annual General Shareholders' Meeting.)
- (2) 2018 Audit Committee' Report
 (Please refer to the handbook of 2019 Annual General Shareholders' Meeting.)
- (3) To report 2018 Employees' Compensation Distribution.

 (Please refer to the handbook of 2019 Annual General Shareholders' Meeting.)

4. Approval Items

Proposal 1: Ratification of the 2018 Business Report and Financial Statements.

(Proposed by the Board of Directors.)

Description:

- (1)The compilation of the Company's Fiscal 2018 Business Report and Financial Statements are completed and has been approved by the Board of Directors. The Financial Statements have been audited and certified by Wan-Yi Liao, CPA, and Robert Yu, CPA, of Deloitte & Touche. The Business Report and Financial Statements have been audited by the Audit Committee, and are hereby submitted for adoption by this Annual General Shareholders' Meeting.
- (2)Please refer to the handbook for the Fiscal 2019 Business Report, the CPA Audit Report issued by Deloitte & Touche and the Financial Statements, respectively.

(3)Adoption requested.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
voti	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,118	1,356	0	24,273
Total	284,288,747	284,263,118	1,356	0	24,273
%	ó	99.99	0.00	0.00	0.01

Proposal 2: Recognition of 2018 Earnings Distribution.

(Proposed by the Board of Directors.)

Description:

- (1) Based on the audited 2018 financial statement, YNM presents 2018 earnings distribution statement, please refer to the Attachment 1.
- (2) According to earnings distribution statement, YNM proposes to distribute NT\$ 17.67 per share and the target date for distributing cash dividend will be set on August 27, 2019. According to the Article 165 of Company Act, entries into register of shareholder shall not be allowed within 5 days prior to the target date of distributing cash dividend. Hence, entries into register of shareholder are not allowed from August 23, 2019 to August 27, 2019.

(4)Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
vot	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,118	1,356	0	24,273
Total	284,288,747	284,263,118	1,356	0	24,273
%	ó	99.99	0.00	0.00	0.01

5. Discussions Items

Proposal 1: Amendment to" Operational Procedures for Acquisition and Disposal of Assets". Please proceed to discuss. (Proposed by the Board of Directors.)

Explanation:

(1)Complied with the requirements under the notice letter No. 1070341072 which issued by Financial Supervisory Commission (FSC) and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", the company's "Operational Procedures for Acquisition and Disposal of Assets" shall be amended accordingly to conform to the relevant business operations. Please refer to the comparison table as Attachment 2.

(2)Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
voti	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,076	1,356	0	24,315
Total	284,288,747	284,263,076	1,356	0	24,315
%	ó	99.99	0.00	0.00	0.01

Proposal 2: Amendment to" Operational Procedures for Derivatives Trading". Please proceed to discuss. (Proposed by the Board of Directors.)

Explanation:

(1)Complied with the requirements under the notice letter No. 1070341072 which issued by Financial Supervisory Commission (FSC) and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", the company's "Operational Procedures for Derivatives Trading" shall be amended accordingly to conform to the relevant business operations. Please refer to the comparison table as Attachment 3.

(2)Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
voti	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,076	1,356	0	24,315
Total	284,288,747	284,263,076	1,356	0	24,315
%	,)	99.99	0.00	0.00	0.01

Proposal 3: Amendment to" O Operational Procedures for Loaning of Funds to Other Parties".

Please proceed to discuss.

(Proposed by the Board of Directors.)

Explanation:

(1) Complied with the requirements under the notice letter No. 1080304826 which issued by Financial Supervisory Commission (FSC) and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the company's "Operational Procedures for Loaning of Funds to Other Parties" shall be amended accordingly to conform to the relevant business operations. Please refer to the comparison table as Attachment 4.

(2) Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
voti	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,044	1,356	0	24,347
Total	284,288,747	284,263,044	1,356	0	24,347
%	,)	99.99	0.00	0.00	0.01

Proposal 4: Amendment to "Operational Procedures for Making of Endorsements and Guarantees ". Please proceed to discuss.

(Proposed by the Board of Directors.)

Explanation:

(1) Complied with the requirements under the notice letter No. 1080304826 which issued by Financial Supervisory Commission (FSC) and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the company's "Operational Procedures for Making of Endorsements and Guarantees" shall be amended accordingly to conform to the relevant business operations. Please refer to the comparison table as Attachment 5.

(2)Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
vot	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	164,263,076	1,356	0	24,315
Total	284,288,747	284,263,076	1,356	0	24,315
%	ó	99.99	0.00	0.00	0.01

Proposal 5: Approval of the Lift on the Prohibition on Directors from Concurrently Acting as a Director and/or Managerial Personnel of Another Company.

Please proceed to discuss.

(Proposed by the Board of Directors.)

Explanation:

- (1)According to regulation of R.O.C. Company Law No.209, first paragraph, A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.
 - (2)Please approve to lift the prohibition that directors shall not act as a director and/or manager of another company in response to the need of the company's business operations. Please refer to the comparison table as Attachment 6.
- (3) Request to resolve.

Resolution:

Shares repr	esented of	Votes in	Votes	Votes	Votes
vot	ing	favor	against	invalid	abstained
Attendance	120,000,000	120,000,000	0	0	0
e - voting	164,288,747	162,661,767	8,707	0	1,618,273
Total	284,288,747	282,661,767	8,707	0	1,618,273
%)	99.43	0.00	0.00	0.57

8. Extraordinary Motions

9. Closure of the Meeting

10. Time of Closure of the Meeting: AM 09:25

Chairman: Yen Chen, Li Lien

Recorder: Chao-Yen Liang

Attachment 1:

YULON NISSAN MOTOR CO., LTD.

2018 Earnings Distribution Statement

Unit: NT dollar

Item	Sub-total	Total
Beginning retained earnings		92,178,559
Less: Adjustment arising from investments accounted for using equity method		(53,867)
Add: Remeasurement of defined benefit plans		2,9554,364
2017 Adjusted undistributed earnings (excluded net income)		121,679,056
2017 Net income after tax	5,890,046,514	
Less: Legal reserves	(589,004,651)	
Less: Special reserves	0	
Less: Distribution of shareholders dividends (Cash dividends \$17.67 per share)	(5,301,000,000)	41,863
Ending Undistributed Earnings		121,720,919

Note: Distribution of cash dividends will be calculated to New Taiwan Dollar. Fractional amount less than one dollar will be set aside as other revenue.

Attachment 2:

Comparison Table for the "Operational Procedures for Acquisition and Disposal of Assets"

After the revision	Before the revision	Description
Article 2	Article 2	Complied with
The term "assets" as used in	The term "assets" as used in	the
these regulations includes the	these regulations includes the	amendment of
following:	following:	"Regulations
2. Real property (including land,	2. Real property (including land,	Governing the
houses and buildings, investment	houses and buildings,	Acquisition and
property, and construction	investment property, rights to	Disposal of
enterprise inventory) and	use land, and construction	Assets by
equipment.	enterprise inventory) and	Public
	equipment.	Companies".
5. Right-of-use asset		
<u>6.~9.</u>	5. ~8.	
Article 3	Article 3	Complied with
Terms used in these regulations	Terms used in these regulations	the
are defined as follows:	are defined as follows:	amendment of
Assets acquired or disposed	Assets acquired or disposed	"Regulations
through mergers, demergers,	through mergers, demergers,	Governing the
acquisitions, or transfer of shares	acquisitions, or transfer of	Acquisition and
in accordance with law: Refers to	shares in accordance with law:	Disposal of
assets acquired or disposed	Refers to assets acquired or	Assets by
through mergers, demergers, or	disposed through mergers,	Public
acquisitions conducted under the	demergers, or acquisitions	Companies".
Business Mergers and	conducted under the Business	
Acquisitions Act, Financial	Mergers and Acquisitions Act,	
Holding Company Act, Financial	Financial Holding Company Act,	
Institution Merger Act and other	Financial Institution Merger Act	
acts, or to transfer of shares from	and other acts, or to transfer of	
another company through	shares from another company	
issuance of new shares of its own	through issuance of new shares	
as the consideration there for	of its own as the consideration	
(hereinafter "transfer of shares")	there for (hereinafter "transfer	
under Article 156 <u>-3</u> of the	of shares") under Article 156,	
Company Act.	paragraph 8 of the Company	
	Act.	

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After the revision	Before the revision	Description
Article 3	Article 3	Complied with
Terms used in these regulations	Terms used in these regulations	the
are defined as follows:	are defined as follows:	amendment of
7. Investment Professionals:	7. For the calculation total	"Regulations
<u>Investment Professionals refer to</u>		Governing the
those incorporated according to	the total assets stated in the	Acquisition and
the law and regulated by the local		Disposal of
financial authorities, includes:	only financial report or	Assets by
finance holding company, bank,	individual financial report	Public "
insurance company, bills finance	prepared under the Regulations	Companies".
company, trust company,	Governing the Preparation of	
securities dealer & securities	Financial Reports by Securities Issuers shall be used.	
underwriter, futures proprietary merchant, securities	issuers stidit de useu.	
investment trust enterprise,		
securities investment consulting		
enterprise and fund management		
company.		
8. Stock Exchange: Internal Stock		
Exchange refer to Taiwan Stock		
Exchange(TSEC), and Foreign		
Stock Exchange refer to any		
securities market organized and		
managed by the local securities		
authority.		
9.Securities exchange: The term		
"domestic securities		
exchange" shall refer to any		
securities exchange where		
securities are traded over the		
counter specially provided by		
securities firms, as specified in		
the Regulations Governing		
Securities Trading on the Taipei		
Exchange; the term "foreign		
securities exchange" shall refer		
to any financial institution		
premise managed by a foreign		
securities authority and conducting securities trading.		
conducting securities trading.		

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After the revision	Before the revision	Description
Article 4	Article 4	Complied with
Professional appraisers and their	Professional appraisers and	the
officers, certified public accounts,	their officers, certified public	amendment of
attorneys, and securities	accounts, attorneys, and	"Regulations
underwriters that provide the	securities underwriters that	Governing the
company with appraisal reports,	provide the company with	Acquisition and
certified public accountant's	appraisal reports, certified	Disposal of
opinions, attorney's opinions, or	public accountant's opinions,	Assets by
underwriter's opinions to the	attorney's opinions, or	Public
transaction shall complied with	underwriter's opinions shall not	Companies".
the rules as below:	be a related party of any party	
1. Having not been pronounced a	to the transaction.	
sentence of imprisonment for		
more than one year due to the		
violation of the Act or the offense		
of fraud, breach of trust,		
encroachment or forgery or		
misdoing arising from the		
performance of business;		
however, this provision is not		
applicable to the completion of		
enforcement or the expiration of		
probation or a 3-year pardon.		
2. Not being a related party of		
any party to the transaction or		
have a substantive related party		
relationship with any party to the transaction.		
3.If the Company is required to		
obtain an appraisal report from		
two professional appraisers or		
more, the professional appraisers		
or their officers shall not be each		
other's related party or have a		
substantive related party		
relationship.		

After the revision	Before the revision	Description
Article 4	Article 4	Complied with
The personnel referred to in the		the
preceding paragraph shall		amendment of
provide an appraisal report or		"Regulations
opinions in accordance with the		Governing the
following:		Acquisition and
1. Before accepting cases, the		Disposal of
personnel shall carefully evaluate		Assets by
their competence, practical		Public
experience and independence.		Companies".
2. When auditing cases, the		
personnel shall plan and		
implement appropriate operating		
procedures to draw conclusions		
and provide reports or opinions;		
the procedures, data collected		
and conclusions shall be specified		
in the working paper.		
3. The completeness, correctness		
and reasonableness of sources,		
parameters and information used		
shall be evaluated item by item		
as the basis for the provision of		
appraisal reports or opinions.		
4. The statement shall include the		
professionalism and		
independence of the related		
personnel, the reasonableness		
and correctness of information		
used, and compliance with		
related laws and regulations.		
Chapter 2 treatment scheme	Chapter 2 treatment scheme	Complied with
First quarter: <u>Evaluation and</u>	First quarter: Establish the	the
Operational procedure	treatment scheme	amendment of
		"Regulations
		Governing the
		Acquisition and
		Disposal of
		Assets by
		Public
		Companies".

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After the revision	Before the revision	Description
Article 5 :	Article 5 :	Complied with
The company acquiring or	The company acquiring or	the amendment
disposing of assets shall	disposing of assets shall	of "Regulations
complied with the procedures as		Governing the
below:	as below:	Acquisition and
1. When the Company acquires	1. When the Company acquires	Disposal of
or disposes of long-term and	or disposes of long-term and	Assets by Public
short-term securities, the	short-term securities, the	Companies".
related department shall handle	related department shall	
the purpose and nature of the	handle the purpose and nature	
acquisition or disposal, the	of the acquisition or disposal,	
quantity and estimated	the quantity and estimated	
transaction date and the price_	transaction date and the in	!
(in case of non-stock exchange	accordance with	!
market or non-exchange	Subparagraphs 4 and 6 of	!
trading, the Company shall seek	Article 5 herein.	
a securities analyst's or the		!
CPA's opinion on the		!
reasonableness of the price) in		
accordance with Subparagraphs		
4 and 6 of Article 5 and Article 9		
herein.	2 When the Company acquires	
2. When the Company acquires	2. When the Company acquires	
or disposes of real estate, the related department shall handle	or disposes of real estate, the related department shall	
the purpose or use of the	handle the purpose or use of	
acquisition or disposal, the	the acquisition or disposal, the	
name, nature, location and area	name, nature, location and	
of the transaction, the expected	area of the transaction, the	
transaction date, the method of	expected transaction date, the	
the transaction (through bidding	-	
or bargaining), price (including	(through bidding or	
brokerage fees in case of a	bargaining), price (including	
broker), delivery or payment	brokerage fees in case of a	
terms in accordance with	broker), delivery or payment	
Subparagraphs 4 and 6 of Article	terms in accordance with	
5 and Article 8 herein.	Subparagraphs 4 and 6 of	
1	Article 5 herein.	
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After the revision	Before the revision	Description
Article 5 :	Article 5 :	Complied with
The company acquiring or	The company acquiring or	the
disposing of assets shall	disposing of assets shall	amendment of
complied with the procedures as	complied with the procedures	" Regulations
below:	as below:	Governing the
3. When the Company acquires	3. When the Company acquires	Acquisition and
or disposes of equipment, the	or disposes of equipment, the	Disposal of
related department shall handle	related department shall	Assets by Public
the purpose or use of the	handle the purpose or use of	Companies".
acquisition or disposal, the	the acquisition or disposal, the	Companies .
name, nature and quantity of	name, nature and quantity of	
the transaction, the expected	the transaction, the expected	
transaction date, the method of	transaction date, the method	
the transaction (through bidding	of the transaction (through	
or bargaining), price, delivery or	bidding or bargaining), price,	
payment terms in accordance	delivery or payment terms in	
with Subparagraph 6 of Article 5	accordance with Subparagraph	
and Article 8 herein.	4 and 6 of Article 5 herein.	
4.The total amount of real	4.The total amount of real	
estate and right-of-use assets or	estate or securities purchased	
securities purchased by the	by the Company for	
Company for non-business uses	non-business uses shall not	
shall not exceed 50% of the net	exceed 50% of the net value of	
value of its most recent	its most recent CPA-certified	
CPA-certified financial	financial statements, and the	
statements, and the amount of	amount of investment in	
investment in individual	individual securities shall not	
securities shall not exceed 20%	exceed 20% of the paid-in	
of the paid-in capital of its most	capital of its most recent	
recent CPA-certified financial	CPA-certified financial	
statements; however, real	statements; however, real	
estate shall be purchased in	estate shall be purchased in	
accordance with the related	accordance with the related	
regulations and upon approval	regulations and upon approval	
of the Board of Directors. 5.The total amount of real	of the Board of Directors. 5.The total amount of real	
estate and right-of-use assets or	estate or securities purchased	
securities purchased by a	by a subsidiary of the Company	
subsidiary of the Company for	for non-business uses shall not	
non-business uses shall not	exceed three times the net	
exceed three times the net	value of its most recent	
value of its most recent	CPA-certified financial	
Talias of its most recent	C Co. cinea inidiferal	

After the revision	Before the revision	Description
CPA-certified financial	statements.	-
statements.		
Article 8	Article 8	Complied with
In acquiring or disposing of real	In acquiring or disposing of real	the
property, equipment or the	property or equipment where	amendment of
right-of-use asset where the	the transaction amount	" Regulations
transaction amount reaches 20	reaches 20 percent of the	Governing the
percent of the company's	company's paid-in capital or	Acquisition and
paid-in capital or NT\$300 million	NT\$300 million or more, the	Disposal of
or more, the company, unless	company, unless transacting	Assets by
transacting with domestic	with a government agency,	Public "
government agency, engaging	engaging others to build on its	Companies".
others to build on its own land,	own land, engaging others to	
engaging others to build on rented land, or acquiring or	build on rented land, or acquiring or disposing of	
disposing of equipment or the	equipment for business use,	
right-of-use asset for business	shall obtain an appraisal report	
use, shall obtain an appraisal	prior to the date of occurrence	
report prior to the date of	of the event from a	
occurrence of the event from a	professional appraiser and shall	
professional appraiser and shall	further comply with the	
further comply with the	following provisions:	
following provisions:	1. Where due to special	
1. Where due to special	circumstances it is necessary to	
circumstances it is necessary to	give a limited price, specified	
give a limited price, specified	price, or special price as a	
price, or special price as a	reference basis for the	
reference basis for the	transaction price, the	
transaction price, the	transaction shall be submitted	
transaction shall be submitted	for approval in advance by the	
for approval in advance by the	board of directors, and the	
board of directors, and the same	·	
procedure shall be followed for	followed for any future changes	
any future changes to the terms	to the terms and conditions of	
and conditions of the transaction.	the transaction.	
u ansaction.		

After the revision	Before the revision	Description
Article 9:	Article 9:	Complied with
The company acquiring or	The company acquiring or	the
disposing of securities shall,	disposing of securities shall,	amendment of
prior to the date of occurrence	prior to the date of occurrence	" Regulations
of the event, obtain financial	of the event, obtain financial	Governing the
statements of the issuing	statements of the issuing	Acquisition and
company for the most recent	company for the most recent	Disposal of
period, certified or reviewed by	period, certified or reviewed by	Assets by
a certified public accountant, for	a certified public accountant,	Public "
reference in appraising the	for reference in appraising the	Companies".
transaction price, and if the	transaction price, and if the	
dollar amount of the transaction	dollar amount of the	
is 20 percent of the company's	transaction is 20 percent of the	
paid-in capital or NT\$300 million	company's paid-in capital or	
or more, the company shall	NT\$300 million or more, the	
additionally engage a certified	company shall additionally	
public accountant prior to the	engage a certified public	
date of occurrence of the event	accountant prior to the date of	
to provide an opinion regarding	occurrence of the event to	
the reasonableness of the	provide an opinion regarding	
transaction price. If the CPA	the reasonableness of the	
needs to use the report of an	transaction price. If the CPA	
expert as evidence, the CPA	needs to use the report of an	
shall do so in accordance with	expert as evidence, the CPA	
the provisions of Statement of	shall do so in accordance with	
Auditing Standards No. 20	the provisions of Statement of	
published by the ARDF. This	Auditing Standards No. 20	
requirement does not apply,	published by the ARDF. This	
however, to publicly quoted	requirement does not apply,	
prices of securities that have an	however, to publicly quoted	
active market, or where	prices of securities that have an	
otherwise provided by	active market, or where	
regulations of the Financial	otherwise provided by	
Supervisory Commission	regulations of the Financial	
(FSC).	Supervisory Commission (FSC)	
	except otherwise herein	
	provided as below:	
	1. Companies incorporated by	
	means of sponsorship or share	
	offer and acquiring securities	
	by cash.	
	2. Companies participating in	
	increase in accordance with	

After the revision	Before the revision	Description
	related laws and regulations.	Complied with
	3.100% investee companies	the
	participating in acquisition and	amendment of
	issuing securities for cash	" Regulations
	capital increase.	Governing the
	4. TWSE/TPEx listed securities	Acquisition and
	or emerging securities traded	Disposal of
	on any stock exchange or	Assets by
	securities exchange.	Public
	5. Government bonds, bonds	Companies".
	under repurchase agreement	
	or bonds under reverse	
	repurchase agreement.	
	6. Domestic and foreign funds.	
	7. Stocks of TWSE/TPEx listed	
	companies acquired or	
	disposed of in accordance with-	
	the TWSE or Taipei Exchange	
	Rules Governing Reverse	
	Auction of TPEx Listed	
	Securities.	
	8. Securities acquired from the	
	subscription of stocks of listed	
	companies for cash capital	
	increase and not through	
	private placement.	
	9. Companies purchasing equity	
	before the establishment of the	
	equity in accordance with	
	Paragraph 1, Article 11 of the	
	Securities Investment Trust and	
	Consulting Act and the Order	
	Jin-Guang-Zheng-Si-Zi No.	
	0930005249 dated November	
	1, 2004.	
	10. Domestic private equity	
	funds purchased or	
	repurchased, if the investment	
	strategy, as stated in the trust	
	agreement, is the same as that	
	of public equity funds except	
	for securities margin	
	transactions and outstanding	
	securities products held.	

After the verticies	Defend the novicion	Description
After the revision	Before the revision	Description
Article 10	Article 10	Complied with
Where the company acquires or	Where the company acquires	the
disposes of intangible assets,_	or disposes of memberships or	amendment of
right-of-use asset or	intangible assets and the	" Regulations
memberships and the	transaction amount reaches 20	Governing the
transaction amount reaches 20	percent or more of paid-in	Acquisition and
percent or more of paid-in	capital or NT\$300 million or	Disposal of
capital or NT\$300 million or	more, except in transactions	Assets by
more, except in transactions	with a government agency, the	Public
with <u>domestic</u> government	company shall engage a	Companies".
agency, the company shall	certified public accountant	
engage a certified public	prior to the date of occurrence	
accountant prior to the date of	of the event to render an	
occurrence of the event to	opinion on the reasonableness	
render an opinion on the	of the transaction price; the	
reasonableness of the	CPA shall comply with the	
transaction price; the CPA shall	provisions of Statement of	
comply with the provisions of	Auditing Standards No. 20	
Statement of Auditing Standards	published by the ARDF.	
No. 20 published by the ARDF.		
Article 11	Article 10-1	Complied with
The calculation of the	The calculation of the	the
transaction amounts referred to	transaction amounts referred	amendment of
in the preceding three articles	to in the preceding three	" Regulations
shall be done in accordance with	articles shall be done in	Governing the
Article 26, paragraph 2 herein,	accordance with Article 25,	Acquisition and
and "within the preceding year"	paragraph 2 herein, and "within	Disposal of
as used herein refers to the year	the preceding year" as used	Assets by
preceding the date of	herein refers to the year	Public
occurrence of the current	preceding the date of	Companies".
transaction. Items for which an	occurrence of the current	
appraisal report from a	transaction. Items for which an	
professional appraiser or a CPA's	appraisal report from a	
opinion has been obtained need	professional appraiser or a	
not be counted toward the	CPA's opinion has been	
transaction amount.	obtained need not be counted	
	toward the transaction	
	amount.	
Article 12	Article 11	
Article 13	Article 12	
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After the revision	Before the revision	Description
The calculation of the	The calculation of the	
transaction amounts referred to	transaction amounts referred	
in the preceding three articles	to in the preceding three	
shall be done in accordance with	articles shall be done in	
Article 11.	accordance with Article 10-1.	
Article 14	Article 13	Complied with
When the company intends to	When the company intends to	the
acquire or dispose of real	acquire or dispose of real	amendment of
property or the right-of-use	property from or to a related	" Regulations
asset from or to a related party,	party, or when it intends to	Governing the
or when it intends to acquire or	acquire or dispose of assets	Acquisition and
dispose of assets other than real	other than real property from	Disposal of
property or the right-of-use	or to a related party and the	Assets by
asset from or to a related party	transaction amount reaches 20	Public
and the transaction amount	percent or more of paid-in	Companies".
reaches 20 percent or more of	capital, 10 percent or more of	
paid-in capital, 10 percent or	the company's total assets, or	
more of the company's total	NT\$300 million or more, except	
assets, or NT\$300 million or	in trading of government bonds	
more, except in trading of	or bonds under repurchase and	
domestic government bonds or	resale agreements, or	
bonds under repurchase and	subscription or redemption of	
resale agreements, or	money market funds issued by	
subscription or redemption of	domestic securities investment	
money market funds issued by	trust enterprises, the company	
domestic securities investment	may not proceed to enter into a transaction contract or make	
trust enterprises, the company may not proceed to enter into a	a payment until the following	
transaction contract or make a	matters have been approved by	
payment until the following	the Audit Committee for the	
matters have been approved by	majority of the members , after	
the Audit Committee for the	that obtain resolution from	
majority of the members , after	board of directors meeting.	
that obtain resolution from		
board of directors meeting.		
3. With respect to the	3. With respect to the	
acquisition of real property or	acquisition of real property	
the right-of-use asset from a	from a related party,	
related party, information	information regarding appraisal	
regarding appraisal of the	of the reasonableness of the	
reasonableness of the	preliminary transaction terms in accordance with Article 14	
preliminary transaction terms in	in accordance with Article 14	

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After the revision	Before the revision	Description
accordance with Article 15 and	and Article 15.	
Article 16.		
The calculation of the	The calculation of the	
transaction amounts referred to	transaction amounts referred	
in the preceding paragraph shall	to in the preceding paragraph	
be made in accordance with	shall be made in accordance	
Article 26, paragraph 2 herein,	with Article 25, paragraph 2	
and "within the preceding year"	herein, and "within the	
as used herein refers to the year	preceding year" as used herein	
preceding the date of	refers to the year preceding the	
occurrence of the current	date of occurrence of the	
transaction.	current transaction. Items that	
Items that have been approved	have been approved by the	
by the audit committee and	audit committee and approved	
approved by the board of	by the board of directors need	
directors need not be counted	not be counted toward the	
toward the transaction amount.	transaction amount.	
With respect to the acquisition		
or disposal between a public		
company and its parent or		
subsidiaries, the company's		
board of directors may pursuant		
to Article 5 delegate the board		
chairman to decide such matters		
when the transaction is within a		
certain amount and have the		
decisions subsequently		
submitted to and ratified by the		
next board of directors meeting.		
1. Where the type of asset		
acquired or disposed is		
equipment or the right-of-use		
asset for business use.		
2. Where the type of asset		
acquired or disposed is real		
estate or the right-of-use asset		
for business use.		

After the revision	Before the revision	Description
Article 15	Article 14	Complied with
The company that acquires real	The company that acquires real	the
property or the right-of-use	property from a related party	amendment of
asset from a related party shall	shall evaluate the	" Regulations
evaluate the reasonableness of	reasonableness of the	Governing the
the transaction costs by the	transaction costs by the	Acquisition and
following means:	following means:	Disposal of
Where land and structures	Where land and structures	Assets by
thereupon are combined as a	thereupon are combined as a	Public
single property purchased or	single property purchased in	Companies".
<u>rent</u> in one transaction, the	one transaction, the	
transaction costs for the land	transaction costs for the land	
and the structures may be	and the structures may be	
separately appraised in	separately appraised in	
accordance with either of the	accordance with either of the	
means listed in the preceding	means listed in the preceding	
paragraph.	paragraph.	
The company that acquires real	The company that acquires real	
property or the right-of-use	property from a related party	
asset from a related party and	and appraises the cost of the	
appraises the cost of the real	real property in accordance	
property or the right-of-use	with paragraph 1 and	
asset in accordance with the	paragraph 2 shall also engage a	
previous two paragraphs shall	CPA to check the appraisal and	
also engage a CPA to check the	render a specific opinion.	
appraisal and render a specific		
opinion.		
The company acquires real	The company acquires real	
property or the right-of-use	property from a related party	
asset from a related party and	and one of the following	
one of the following	circumstances exists, the	
circumstances exists, the	acquisition shall be conducted	
acquisition shall be conducted in	in accordance with Article 13	
accordance with proceeding	and the preceding three	
Article and the preceding three	paragraphs do not apply:	
paragraphs do not apply: 1. The related party acquired	1.The related party acquired the real property through	
the real property or the	,	
right-of-use asset through	inheritance or as a gift.	
inheritance or as a gift.		
and a girt.		

After the revision	Before the revision	Description
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or the right-of-use asset to the signing date for the current transaction.	2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction.	
estate and its right-of-use assets for business use from its parent company, subsidiaries, or subsidiaries that the Company directly or indirectly holds 100% of the issued shares or total capital.		
Article 16 The company acquires real property from a related party and the results of appraisals conducted in accordance with Article 17 are uniformly lower than the transaction price, the following steps shall be taken: 1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: B. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.	Article 15 The company acquires real property from a related party and the results of appraisals conducted in accordance with Article 16-are uniformly lower than the transaction price, the following steps shall be taken: 1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: B. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.	Complied with the amendment of "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".

After the revision	Before the revision	Description
	C. Completed leasing	
	transactions by unrelated	
	parties for other floors of the	
	same property from within the	
	preceding year, where the	
	transaction terms are similar	
	after calculation of reasonable	
	price discrepancies among	
	floors in accordance with	
	standard property leasing	
	market practices.	
2. Where the company acquiring	2. Where the company	
real property or right-of-use	acquiring real property from a	
asset from a related party	related party provides evidence	
provides evidence that the	that the terms of the	
terms of the transaction are	transaction are similar to the	
similar to the terms of	terms of transactions	
transactions completed for the	completed for the acquisition	
acquisition of neighboring or	of neighboring or closely valued	
closely valued parcels of land of	parcels of land of a similar size	
a similar size by unrelated	by unrelated parties within the	
parties within the preceding	preceding year.	
year.	Completed transactions for	
Completed transactions for	neighboring or closely valued	
neighboring or closely valued	parcels of land in the preceding	
parcels of land in the preceding	paragraph in principle refers to	
paragraph in principle refers to	parcels on the same or an	
parcels on the same or an	adjacent block and within a	
adjacent block and within a distance of no more than 500	distance of no more than 500	
meters or parcels close in	meters or parcels close in	
<u>'</u>	publicly announced current	
publicly announced current	value; transaction for similarly	
value; transaction for similarly	sized parcels in principle refers	
sized parcels in principle refers	to transactions completed by unrelated parties for parcels	
to transactions completed by unrelated parties for parcels	with a land area of no less than	
with a land area of no less than	50 percent of the property in	
50 percent of the property in	the planned transaction; within	
the planned transaction; within	the preceding year refers to the	
the preceding year refers to the	year preceding the date of	
year preceding the date of	occurrence of the acquisition of	
occurrence of the acquisition of	the real property.	
the real property or right-of-use	and real property.	
asset .		
<u> </u>		

After the revision	Before the revision	Description
Article 17	Article 16	Complied with
Where the company acquires	Where the company acquires	the
real property or right-of-use	real property from a related	amendment of
asset from a related party and	party and the results of	" Regulations
the results of appraisals	appraisals conducted in	Governing the
conducted in accordance with	accordance with Article 14 and	Acquisition and
the previous two paragraphs	Article 15 are uniformly lower	Disposal of
are uniformly lower than the	than the transaction price, the	Assets by
transaction price, the following	following steps shall be taken:	Public
steps shall be taken:	1. A special reserve shall be set	Companies".
 A special reserve shall be set 	aside in accordance with the	
aside in accordance with the Act	Act against the difference	
against the difference between	between the real property	
the real property <u>or right-of-use</u>	transaction price and the	
asset transaction price and the	appraised cost, and may not be	
appraised cost, and may not be	distributed or used for capital	
distributed or used for capital	increase or issuance of bonus	
increase or issuance of bonus	shares. Where the company	
shares. Where the company	uses the equity method to	
uses the equity method to	account for its investment in	
account for its investment in	another company, then the	
another company, then the	special reserve called for under	
special reserve called for under	the Act shall be set aside pro	
the Act shall be set aside pro	rata in a proportion consistent	
rata in a proportion consistent	with the share of public	
with the share of public	company's equity stake in the	
company's equity stake in the	other company.	
other company.		
2. <u>Independent director</u>	2.Audit committee shall comply	
members of the audit	with Article 218 of the	
committee shall comply with	Company Act.	
Article 218 of the Company Act.	2. A - ti t - l t - l	
3. Actions taken pursuant to the	3. Actions taken pursuant to	
previous two paragraphs shall	subparagraph 1 and	
be reported to a shareholders	subparagraph 2 shall be	
meeting, and the details of the transaction shall be disclosed in	reported to a shareholders	
	meeting, and the details of the transaction shall be disclosed in	
the annual report and any investment prospectus.	the annual report and any	
mivestinent prospectus.		
	investment prospectus.	

Article 17 The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or rented at a premium, or they have been disposed of, or ended the lease, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property or right-of-use asset from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction. Article 18 Article 19 Article 19 Article 19 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Peragraph. Article 20, and-	After the revision	Before the revision	Description
The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or rented at a premium, or they have been disposed of, or ended the lease, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property or right-of-use asset from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction. Article 18 Article 19 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of previous two Paragraph. The company that has set aside a special reserve under the proceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property from a related party, it shall also comply with the proceding two paragraphs if there is other evidence confirming that the acquisition was not an arms length transaction. Article 18 Article 19 Article 19 Article 19 Article 19 Article 19 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company shall sign an agreement with the non-publ			<u> </u>
a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or rented at a premium, or they have been disposed of, or ended the lease, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property or right-of-use asset from a related party, it shall also comply with the preceding that the acquisition was not an arms length transaction. Article 18 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company whereby the latter is required to abide by the provisions of previous two Paragraph. a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction. Article 18 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of previous two			
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been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property or right-of-use asset from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction. Article 18 Article 19 Article 20 The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company or company's securities trading on Over-The-Counter Markets, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of previous two Paragraph. or the status quo ante has been restored, or there is other evidence endence onfirming that there was nothing unreasonable about the transaction, and the FSC has given its consent. The company obtains real property from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction. Article 18 Article 19 Complied with the amendment of "Regulations Governing the Acquisition and Disposal of Assets by Public company whereby the latter is required to abide by the provisions of Paragrah3, Paragraph 4, Article 20, and	disposed of, or ended the lease,	disposed of, or adequate	Companies".
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agreement with the non-public company whereby the latter is required to abide by the provisions of previous two Paragraph. agreement with the non-public company whereby the latter is required to abide by the provisions of Paragrah3, Paragraph 4, Article 20, and	company shall sign an	company shall sign an	Assets by
required to abide by the provisions of previous two Paragraph. required to abide by the provisions of Paragrah3, Paragraph 4, Article 20, and	-	agreement with the non-public	Public
provisions of <u>previous two</u> provisions of Paragrah3, <u>Paragraph.</u> Paragraph 4, Article 20, and	company whereby the latter is	company whereby the latter is	Companies".
Paragraph. Paragraph 4, Article 20, and	required to abide by the	required to abide by the	
	provisions of previous two	provisions of Paragrah3,	
Article 23	Paragraph.	Paragraph 4, Article 20, and	
Attack 25.		Article 23.	

After the revision	Before the revision	Description
	Article 20	Complied with
Article 21 Article 22	Article 21	the
Article 23	Article 22	amendment of
Article 24	Article 23	" Regulations
Article 25	Article 24	Governing the
Article 23	THE COLUMN TO TH	Acquisition and
The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 20, Article 21, and Article 24.	The company participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 19, Article 20, and Article 23.	Disposal of Assets by Public Companies".
Article 26	Article 25	Complied with
Under any of the following	Under any of the following	the
circumstances, the company	circumstances, the company	amendment of
acquiring or disposing of assets	acquiring or disposing of assets	" Regulations
shall publicly announce and	shall publicly announce and	Governing the
report the relevant information on the FSC's designated website	report the relevant information on the FSC's designated	Acquisition and Disposal of
in the appropriate format as	website in the appropriate	Assets by
prescribed by regulations within	format as prescribed by	Public
2 days counting inclusively from	regulations within 2 days	Companies".
the date of occurrence of the	counting inclusively from the	Companies .
event:	date of occurrence of the	
1. Acquisition or disposal of real	event:	
property or right-of-use asset	1. Acquisition or disposal of real	
from or to a related party, or	property from or to a related	
acquisition or disposal of assets	party, or acquisition or disposal	
or right-of-use asset other than	of assets other than real	
real property from or to a	property from or to a related	
related party where the	party where the transaction	
transaction amount reaches 20	amount reaches 20 percent or	
percent or more of paid-in	more of paid-in capital, 10	
capital, 10 percent or more of	percent or more of the	
the company's total assets, or	company's total assets, or	
NT\$300 million or more;	NT\$300 million or more;	
provided, this shall not apply to	provided, this shall not apply to	
trading of domestic government bonds or bonds under	trading of government bonds	
bolius of bolius uliuel	or bonds under repurchase and	

After the revision	Before the revision	Description
repurchase and resale	resale agreements, or	Complied with
agreements, or subscription or	subscription or redemption of	the
redemption of money market	money market funds issued by	amendment of
funds issued by domestic	domestic securities investment	" Regulations
securities investment trust	trust enterprises.	Governing the
enterprises.		Acquisition and
		Disposal of
	3. Losses from derivatives	Assets by
	trading reaching the limits on-	Public
	aggregate losses or losses on	Companies".
	individual contracts set out in	
	the procedures adopted by the	
	company.	
3. Where an asset transaction	4. Where an asset transaction	
other than any of those referred	other than any of those	
to in the preceding six	referred to in the preceding six	
subparagraphs, a disposal of	subparagraphs, a disposal of	
receivables by a financial	receivables by a financial	
institution, or an investment in	institution, or an investment in	
the mainland China area reaches	the mainland China area	
20 percent or more of paid-in	reaches 20 percent or more of	
capital or NT\$300 million;	paid-in capital or NT\$300	
provided, this shall not apply to the following circumstances:	million; provided, this shall not apply to the following	
A. Trading of domestic	circumstances:	
government bonds.	A. Trading of government	
B. Trading of bonds under	bonds.	
repurchase and resale	B. Trading of bonds under	
agreements, or subscription or	repurchase and resale	
redemption of money market	agreements, or subscription or	
funds issued by domestic	redemption of money market	
securities investment trust	funds issued by domestic	
enterprises.	securities investment trust	
C. Where the type of asset	enterprises.	
acquired or disposed is	C. Where the type of asset	
equipment or right-of-use asset	acquired or disposed is	
for business use, the trading	equipment for business use,	
counterparty is not a related	the trading counterparty is not	
party, and the transaction	a related party, and the	
amount is less than NT\$500	transaction amount is less than	
million.	NT\$500 million.	
D. Where land is acquired under	D. Where land is acquired	
an arrangement on engaging	under an arrangement on	
others to build on the	engaging others to build on the	

After the revision	Before the revision	Description
company's own land, engaging	company's own land, engaging	Complied with
others to build on rented land,	others to build on rented land,	the
joint construction and allocation	joint construction and	amendment of
of housing units, joint	allocation of housing units,	" Regulations
construction and allocation of	joint construction and	Governing the
ownership percentages, or joint	allocation of ownership	Acquisition and
construction and separate sale,	percentages, or joint	Disposal of
the trading counterparty is not a	construction and separate sale,	Assets by
related party, and the amount	and the amount the company	Public "
the company expects to invest	expects to invest in the	Companies".
in the transaction is less than	transaction is less than NT\$500	
NT\$500 million.	million.	
4. Where an asset transaction	4. Where an asset transaction	
other than any of those referred	other than any of those	
to in the preceding six	referred to in the preceding six	
subparagraphs, a disposal of	subparagraphs, a disposal of	
receivables by a financial	receivables by a financial	
institution, or an investment in the mainland China area reaches	institution, or an investment in the mainland China area	
20 percent or more of paid-in	reaches 20 percent or more of	
capital or NT\$300 million;	paid-in capital or NT\$300	
provided, this shall not apply to	million; provided, this shall not	
the following circumstances:	apply to the following	
The amount of transactions	circumstances:	
above shall be calculated as	The amount of transactions	
follows:	above shall be calculated as	
C. The cumulative transaction	follows:	
amount of acquisitions and	C. The cumulative transaction	
disposals (cumulative	amount of acquisitions and	
acquisitions and disposals,	disposals (cumulative	
respectively) of real property or	acquisitions and disposals,	
right-of-use assets thereof	respectively) of real property	
within the same development	thereof within the same	
project within the preceding	development project within the	
year.	preceding year.	
,		
Article 27	Article 26	

		I
After the revision	Before the revision	Description
Article 28	Article 27	Complied with
The paid-in capital or total	The paid-in capital or total	the
assets of the company shall be	assets of the company shall be	amendment of
the standard for determining	the standard for determining	" Regulations
whether or not a subsidiary	whether or not a subsidiary	Governing the
referred to in the preceding	referred to in the preceding	Acquisition and
paragraph is subject to Article	paragraph is subject to Article	Disposal of
26, paragraph 1 requiring a	25, paragraph 1 requiring a	Assets by
public announcement and	public announcement and	Public
regulatory filing in the event the	regulatory filing in the event	Companies".
type of transaction specified	the type of transaction	
therein of paid-in capital or total	[· ·	
assets.	percent of paid-in capital or 10	
For the calculation of 10 percent	percent of the total assets.	
of total assets under these		
Regulations, the total assets		
stated in the most recent parent		
company only financial report or		
individual financial report		
prepared under the Regulations		
Governing the Preparation of		
Financial Reports by Securities		
<u>Issuers shall be used.</u>		
Article 29	Article 29	
Article 30	Article 29	
Al title 30	ATTICLE 25	
Article 31	Article 30	Added revision
The procedures were	The procedures were	date
established on March 30, 2004;	established on March 30,	
1st revised on June 16,2006; 2rd	2004 ; 1st revised on June	
revised on June 22,	16,2006; 2rd revised on June	
2007;(Omit)8th revised on	22, 2007;(Omit) and 8th	
June 21, 2018 and 9th revised	revised on June 21, 2018.	
on June 28, 2019.		
<u>511 34116 20, 2015</u> .		

Attachment 3:

Comparison Table for the" Operational Procedures for Derivatives Trading"

After the revision	Before the revision	Description
Article 3: Scope and Type	Article 3: Scope and Type	Complied with
Derivatives: Forward contracts,	Derivatives: Forward contracts,	the
•	·	amendment of
options contracts, futures	options contracts, futures	
contracts, leverage contracts,	contracts, leverage contracts,	"Regulations
swap contracts, contracts	swap contracts, and compound	Governing the
combining the above products,	contracts combining the above	Acquisition and
embedded derivative goods	products, whose value is	Disposal of
contracts, and structured	derived from assets, interest	Assets by
products, whose value is derived	rates, foreign exchange rates,	Public
from specific interest rates,	indexes -or other interests.	Companies".
financial instrument price,	The term "forward contracts"	
commodity price, foreign	does not include insurance	
exchange rates, <u>price or rate</u>	contracts, performance	
indexes, <u>credit rating, credit</u>	contracts, after-sales service	
indexes, or other.	contracts, long-term leasing	
The term "forward contracts"	contracts, or long-term	
does not include insurance	purchase (sales) agreements.	
contracts, performance contracts,		
after-sales service contracts,		
long-term leasing contracts, or		
long-term purchase (sales)		
agreements.		
Article 4: Handling Procedures:	Article 4 : Handling	Complied with
3.Public announcement and	Procedures:	the
regulatory reporting procedures	3.Public announcement and	amendment of
(1)When the Company's	regulatory reporting	"Regulations
derivatives trade loss reaches the	procedures	Governing the
loss limits stated in Article 4.1.3.2,	(1)When the Company's	Acquisition and
it should be published on the	derivatives trade loss reaches	Disposal of
website designated by the	the loss limits stated in Article	Assets by
Competent Authority in	4.1.3.2, it should be published	Public
accordance with the prescribed	on the website designated by	Companies".
format within 2 days commencing	the Competent Authority in	
from the date of occurrence	accordance with the prescribed	
event.	format within 2 days from the	
(2)The company at the time of	date of occurrence of the	
public announcement makes an	event.	
error or omission in an item	(2)The company should reveal	
required by regulations to be	in the financial report about	
publicly announced and so is	the acquiring or disposing of	

After the revision	Before the revision	Description
		Description
required to correct it, all the items	0 17 0	
shall be again publicly announced	with the "Regulations	
and reported in their entirety	Governing the Preparation of	
within two days counting	Financial Reports by Securities- Issuers", but otherwise are-	
inclusively from the date of	exempted from announcement	
knowing of such error or		
omission. (3)Where any of the following	in pervious provisions of these Regulations.	
circumstances occurs with respect	<u> </u>	
to a transaction the company has	the pervious year's internal	
already publicly announced and	audit report, internal audit	
reported in accordance with the	plan, and the audit result of the	
preceding article, a public report	audit plan to the FSC, and also	
of relevant information shall be	need to report the amend	
made on the information	conditions of the abnormal	
reporting website designated by	items to the FSC before-the	
the FSC within 2 days counting	end of May in the next year.	
inclusively from the date of	end of May III the next year.	
occurrence of the event:		
A. Change, termination, or		
rescission of a contract signed in		
regard to the original transaction.		
B. Change to the originally		
publicly announced and reported		
information.		
Article 4 : Handling Procedures:	Article 4 : Handling	Complied with
4. Data saving	Procedures:	the
The company should save the	4. Accounting treatment	amendment of
related record in the company,	The accounting treatment of	"Regulations
and retain it at least 5 years	the derivative transactions shall	Governing the
unless the law provides	be handled in accordance with	Acquisition and
otherwise.	the ROC Financial Accounting	Disposal of
	Standards issued by the	Assets by
7. Others:	Accounting Research and	Public
(2) Matters not covered above the	•	Company".
procedure should comply with	7. Others:-	
"Regulations Governing the	(2) Matters not covered above	
Acquisition and Disposal of Assets	the procedure should comply	
by Public Companies",	with the company's	
"Regulations Governing the	"Operational Procedures for	
Preparation of Financial Reports	Acquisition and Disposal of	
by Securities Issuers", and related	Assets"	
Act.		

After the revision	Before the revision	Description
(3)The Company shall see to its subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with these Regulations. Article 4: Handling Procedures: 8. Effectiveness and amendment The Procedures shall obtain approval by the Audit Committee for the majority of the members, after that obtain resolution from the Board of Directors and report to the shareholders' meeting for agreement, the same procedures apply to revision. When the related derivatives trading proposal propose to the Board of Directors for discussing, if any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee.	Article 4: Handling Procedures: 8. Effectiveness and amendment The Procedures shall obtain approval by the Audit Committee for the majority of the members, after that obtain resolution from the Board of Directors and report to the shareholders' meeting for agreement, the same procedures apply to revision. When the derivatives trading proposal propose to the Board of Directors for discussing, if any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee.	Complied with the amendment of "Regulations Governing the Acquisition and Disposal of Assets by Public Company".
Article 5 The Procedures were established on March 30 2004; 1st revised on June 22, 2007; 2rd revised on June 21, 2018, and 3th revised on June 28, 2019.	Article 5 The Procedures were established on March 30 2004; 1st revised on June 22, 2007 and 2rd revised on June 21, 2018.	Add the revision date.

Attachment 4
Comparison Table for the" Operational Procedures for Loaning
of Funds to Other Parties"

After the revision	Before the revision	Description
Article 2	Article 2	Complied with
	3. The restriction in article 4	the
	shall not apply to	amendment
	inter-company loans of funds	of "
	between overseas companies	Regulations
	in which the public company	Governing
	holds, directly or indirectly,	Loaning of
	100% of the voting shares.	Funds and
	However, the provisions of	Making of
	Article 4 & 5 concerning the	Endorsements
	setting of the amount limits	/Guarantees by
	and the durations of loans shall	Public
	still apply.	Companies".
The responsible person of a		
company who has violated the		
provisions of the preceding		
Paragraph shall be liable, jointly		
and severally with the borrower,		
for the repayment of the loan at		
issue and for the damages, if any,		
to company resulted there-from.		
Article 4	Article 4	Complied with
4. The restriction shall not apply		the
to inter-company loans of funds		amendment
between overseas companies in		of "
which the Company holds, directly		Regulations
or indirectly, 100% of the voting		Governing
shares or loans of funds between		Loaning of
the Company and overseas		Funds and
companies in which the Company		Making of
holds, directly or indirectly, 100%		Endorsements
of the voting shares. The limit of		/Guarantees by
total loans should no more than		Public
20 percent of the company's net		Companies".
worth as stated in its latest		
financial statement and the limit		
of individual loans should no more		
than 6 percent of the company's		
net worth as stated in its latest		
financial statement.		

After the revision	Before the revision	Description
Article 5	Article 5	Complied with
3. The lease term shall not more		the
than 3 years in inter-company		amendment
loans of funds between overseas		of "
companies in which the Company		Regulations
holds, directly or indirectly, 100%		Governing
of the voting shares or loans of		Loaning of
funds between the Company and		Funds and
overseas companies in which the		Making of
Company holds, directly or		Endorsements
indirectly, 100% of the voting		/Guarantees by
shares. If the borrower want to		Public
renew, it need to pay back the		Companies".
loan first, after that it can re-apply		
the loan.		
Article 8	Article 8	Complied with
4. "Date of occurrence" in these	4. "Date of occurrence" in these	the
Regulations means the date of	Regulations means the date of	amendment
contract signing, date of payment,	transaction-contract signing,	of "
dates of boards of directors	date of payment, dates of	Regulations
resolutions, or other date that can	boards of directors resolutions,	Governing
confirm the <u>loaning</u> counterparty	or other date that can confirm	Loaning of
and monetary amount of the	the transaction counterparty	Funds and
transaction, whichever date is	and monetary transaction	Making of
earlier.	amount of the transaction,	Endorsements
	whichever date is earlier.	/Guarantees by
		Public
		Companies".
Article 11	Article 11	Complied with
The company shall evaluate the	The company shall according	the
status of its loans of funds and	Generally Accepted Accounting	amendment
reserve sufficient allowance for	Principles to evaluate the	of "
bad debts, and shall adequately	status of its loans of funds and	Regulations
disclose relevant information in	reserve sufficient allowance for	Governing
its financial reports and provide	bad debts, and shall adequately	_
certified public accountants with		Funds and
relevant information for	its financial reports and provide	
implementation of necessary	certified public accountants	Endorsements
auditing procedures.	with relevant information for	/Guarantees by
	implementation of necessary	Public
	auditing procedures.	Companies".

After the revision	Before the revision	Description
Article 13 The so-called "all Audit Committee members" and "all directors" in this article refer to all the incumbents.	Article 13 The so-called "all Audit Committee members" and "all directors" in the preceding paragraph refer to all the incumbents.	Complied with the amendment of "Regulations Governing Loaning of Funds and Making of Endorsements /Guarantees by Public Companies".
Article 14 The procedures were established on March 30, 2004; 1st revised on June 22,2007; (Omit); 5th revised on June 21, 2018, and 6th revised on June 28, 2019.	Article 14 The procedures were established on March 30, 2004; 1st revised on June 22, 2007; (Omit); 5th revised on June 21, 2018.	Added revision date

Attachment 5: Comparison Table for the" Operational Procedures for Making of Endorsements and Guarantees"

After the revision	Before the revision	Description
Article 5	Article 5	Complied with
The company whose making of	The company whose making of	
endorsements and guarantees	endorsements and guarantees	amendment
reach one of the following levels	reach one of the following	of "
shall announce and report such	levels shall announce and	Regulations
event within two days	report such event within two	Governing
commencing immediately from	days immediately from the	Loaning of
the date of occurrence:	date of occurrence:	Funds and
		Making of
3.The balance of	3.The balance of	Endorsements
endorsements/guarantees by the	endorsements/guarantees by	/Guarantees by
public company and its	the public company and its	Public
subsidiaries for a single enterprise	subsidiaries for a single	Companies".
reaches NT\$10 millions or more	enterprise reaches NT\$10	
and the aggregate amount of all	millions or more and the	
endorsements/guarantees for,	aggregate amount of all	
book value in investments	endorsements/guarantees for,	
amount for Using Equity Method,	investment of a long-term	
and balance of loans to, such	nature in, and balance of loans	
enterprise reaches 30 percent or	to, such enterprise reaches 30	
more of public company's net	percent or more of public	
worth as stated in its latest	company's net worth as stated	
financial statement.	in its latest financial statement.	
5."Date of occurrence" in these		
Regulations means the date of		
contract signing, date of payment,		
dates of boards of directors		
resolutions, or other date that can		
confirm the counterparty and		
monetary amount of the		
transaction, whichever date is		
earlier.		

After the revision	Before the revision	Description
Article 8	Article 8	Complied with
The company shall evaluate or record the contingent loss for endorsements/guarantees, and shall adequately disclose information on endorsements/guarantees in its financial reports and provide certified public accountants with relevant information for implementation of necessary audit procedures.	The company shall evaluate or record the contingent loss for	the amendment of " Regulations Governing Loaning of Funds and Making of Endorsements /Guarantees by Public Companies".
Article 10 The so-called "all Audit Committee members" and "all directors" in this article refer to all the incumbents.	Article 10 The so-called "all Audit Committee members" and "all directors" in-the preceding paragraph refer to all the incumbents.	Complied with the amendment of " Regulations Governing Loaning of Funds and Making of Endorsements /Guarantees by Public Companies".
Article 11 The procedures were established on March 30, 2004; 1st revised on June 22,2007; (Omit); 5th revised on June 21, 2018, and 6th revised on June 28, 2019.	Article 11 The procedures were established on March 30, 2004; 1st revised on June 22, 2007; (Omit); 5th revised on June 21, 2018.	Added revision date

Attachment 6:

The Lift on the Prohibition on Directors from Concurrently

Acting as a Director and/or Managerial Personnel of Another Company

Title	Name	Acting as a Director and/or Managerial
Truite Truite		Personnel of Another Company
		1. Chairperson, Yulon Motor Co., Ltd.
		2. Chairperson, China Motor Co., Ltd.
		3. Director, Yulon Finance Co., Ltd.
		4. Vice Chairperson, Winsome Co., Ltd.
		5. Chairperson, Tai-Yuen Textiles Co., Ltd.
		6. Chairperson, Yulon Management Co., Ltd.
		7. Chairperson, Yu-Pong Business Co., Ltd.
		8. Director, Chun Yuan Investment Co., Ltd.
		9. Chairperson, Tai-Wen Textiles Co., Ltd.
		10. Director, Yen Tjing Ling Medical Foundation
		11. Chairperson, Yen Tjing Ling Industrial
	Yen Chen, Li-lien	Development Foundation
		12. Chairperson, Vivienwu Journalism Award
Chairmarcan		Foundation
Chairperson		13. Chairperson, Vivienwu Industrial
		Development and Promotion Association
		14. Chairperson, Yung Hong Investment Co., Ltd.
		15. Chairperson, Xiang Wei Investment Co., Ltd.
		16. Chairperson, Sinshing Investment Co., Ltd.
		17. Director, Wei Tai Investment Co., Ltd.
		18. Supervisor, Le Wen Investment Co., Ltd.
		19. Director, Wen Shen Investment Co., Ltd.
		20. Chairperson, Yuen Wei Investment Co., Ltd.
		21. Chairperson, Yun Shueng Investment Co.,
		Ltd.
		22. Chairperson, Lee Yuan Investment Co., Ltd.
		23. Chairperson, Ly Pon Investment Co., Ltd.
		24. Chairperson, Yuan Tuo Investment Co., Ltd.

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Title	Name	Acting as a Director and/or Managerial
		Personnel of Another Company
		1. Vice Chairperson, Yulon Motor Co., Ltd.
		2. Director, China Motor Co., Ltd.
		3. Chairperson, Luxgen Motor Co., Ltd.
		4. Chairperson, Hwa-Chuan Auto Technology
		Center Co., Ltd.
		5. Chairperson, Yulon Finance Co., Ltd
		6. Chairperson, Yulon Construction Co., Ltd.
		7. Director, Winsome Co., Ltd.
		8. Chairperson, Yulon Energy Service Co., Ltd.
		9. Director, Tai-Yuen Textiles Co., Ltd.
		10. Director and CEO, Yulon Management Co.,
		Ltd.
		11. Director, Yu Pong Business Co., Ltd.
		12. Director, Chun Yuan Investment Co., Ltd.
		13. Director, Tai-Wen Textiles Co., Ltd.
		14. Vice Chairperson, Dongfeng Yulon Motor
		Co., Ltd.
		15. Director, Dong Feng Yulon Motor Sales Co.,
		Ltd.
		16. Chairperson, Yulon China Motor Investment
		Co., Ltd.
Director	Chen, Kuo-Rong	17. Director, Yen Tjing Ling Medical Foundation
		18. Director, Yen Tjing Ling Industrial
		Development Foundation
		19. Director, Vivienwu Journalism Award
		Foundation
		20. Director and CEO, Yung Hong Investment
		Co., Ltd.
		21. Director, Xiang Wei Investment Co., Ltd.
		22. Director, Sinshing Investment Co., Ltd.
		23. Director, Yu Xin Investment Co., Ltd.
		24. Director, Wen Shen Investment Co., Ltd.
		25. Director, Yuen Wei Investment Co., Ltd.
		26. Director, Yun Shueng Investment Co., Ltd.
		27. Director, Lee Yuan Investment Co., Ltd.
		28. Director, Ly Pon Investment Co., Ltd.
		29. Director, Grand Win Overseas Ltd.
		30. Director, Yulon China Investment (Hong
		Kong) Co., Ltd.
		31. Director, Yulon Motor Investment (Hong
		Kong) Co., Ltd.
		32. Director, Yulon New Energy (Hong Kong)
		Co., Ltd.
		,

33. Director, Jetford Inc.
34. Director, Yulon China Investment Co., Ltd.
35. Director, Yulon Overseas Co., Ltd.
36. Director, PAC-LINK MANAGEMENT CORP.
37. Chairperson, Wen Yang(Samoa) Investment
Co., Ltd.
38. Chairperson, Tai Xin(Samoa) Investment Co.,
Ltd.
39. Chairperson, Qing Yi(Samoa) Investment
Co., Ltd.
40. Chairperson, Yi Jan Overseas Investment
Co., Ltd.
41. Director, Yulon China Holding Co., Ltd.
42. Director, Yulon Philippines Investment Co.,
Ltd.
43. Director, Yulon New Energy (Cayman) Co.,
Ltd.
44. Director, Luxgen (Hangzhou) Motor Sales
Co., Ltd.
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Title	Name	Acting as a Director and/or Managerial
		Personnel of Another Company
		1. Director and CEO, Yulon Motor Co., Ltd.
		2. Director, Luxgen Motor Co., Ltd.
		3. Director, China Engine Co., Ltd.
		4. Director, Yulon Finance Co., Ltd.
		5. Chairperson, Uni Auto Parts Manufacture Co.,
		Ltd.
		6. Chairperson, China Ogihara Co., Ltd.
		7. Director, Yulon Construction Co., Ltd.
		8. Chairperson, Yu Sing Motor Co., Ltd.
		9. Chairperson, Yushin Motor Co., Ltd.
		10. Director, Yulon Energy Service Co., Ltd.
		11. Chairperson, Ding Long Motor Co., Ltd.
		12. Chairperson, Yulon Tobe Motor Co., Ltd.
		13. Chairperson, Yu Ching Co., Ltd.
Director	Yao, Chen Hsiang	14. Chairperson, China Cast Iron Pipe Co., Ltd.
		15. Chairperson, Sin Chi Co., Ltd.
		16. Supervisor, Dongfeng Yulon Motor Co., Ltd.
		17. Chairperson, Luxgen (Hangzhou) Motor
		Sales Co., Ltd.
		18. Vice Chairperson, Aeolus Automobile Co.,
		Ltd.
		19. Director, Guangzhou Aeolus Automobile Co.,
		Ltd.
		20. Director, Yulon China Motor Investment Co.,
		Ltd.
		21. Chairperson, UNIVATION MOTOR
		PHILIPPINES, INC.
		22. Director, Yung Hong Investment Co., Ltd.
		23. Chairperson, Yuen Wen Investment Co., Ltd.
Independent Director	Guo, Rong-Fang	1. Director, Taiwan Business Bank Co., Ltd.
		2. Supervisor, Acro Viz Inc.
		3. Supervisor, Chong Ren Shu Co., Ltd.
		4. Supervisor, Bridgent Management Institute
		Co., Ltd.
		5. Independent Director & Remuneration
		Committee Member, Tai-Shing Electronics
		Components Co., Ltd.
		6. Independent Director & Remuneration
		Committee Member, Carnival Industrial Co., Ltd.