四維航業股份有限公司
『取得或處分資產處理程序』

115年5月28日股東會通過

第一章　總　　則

第　一　條　本公司依據『公開發行公司取得或處分資產處理準則』(簡稱本處理準則)制訂本處理程序。

第二章　適用(包括子公司取得或處分資產之控管程序)

第　二　條　本公司(母公司)及本公司投資具控制能力之子(包括孫)公司，其有關取得或處分資產之處理程序，除其他法令另有規定外，相關人員均應依本處理程序，並配合本公司『內部控制制度程序』之規定辦理。

第一項所稱子公司及母公司，指依『證券發行人財務報告編製準則』之規定認定之。

第三章　資產範圍

第　三　條　本處理程序所稱"資產"適用範圍：

(一)包括股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券。

(二)不動產及(含土地、房屋及建築、投資性不動產)及設備。

(三)會員證。

(四)無形資產：包括專利權、著作權、商標權及特許權。

(五)使用權資產。

(六)衍生性商品：

1、指價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數，所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約。

2、及上述1中契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。

第一項所稱遠期契約，指不包含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。

(七)依法律合併、分割、收購及股份受讓而取得或處分之資產：指依企業併購法或依其他法律進行合併、分割或收購而取得或處分之資產；或依公司法第一百五十六條之三規定，發行新股受讓他公司股份(以下簡稱股份受讓)者。

(八)其他重要資產。

第四章　取得或處分資產之處理程序(一)

第一節 不動產、設備或其使用權資產之取得或處分

第　四　條　本公司取得或處分不動產、設備或其使用權資產：

一、除下列情形外，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，申請部門應依下列第二款及三款之規定處理：

（一）與國內政府機關之交易。
（二）自地委建。
（三）租地委建。
（四）取得或處分供營業使用之設備或其使用權資產。

二、應於事實發生日前先取得專業估價者出具估價報告。

三、並應符合以下規定：

（一）因特殊原因須以限定價格、特定價格或特殊價格，作為交易價格之參考依據時：該交易應先提經董事會決議通過；其嗣後有交易條件變更者時，亦同。
（二)交易金額達新台幣十億元以上者：應請二家以上之專業估價者估價。
（三）專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：
1、估價結果與交易金額差距達交易金額之百分之二十以上。
2、二家以上專業估價者之估價結果差距達交易金額百分之十以上。
（四）專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由專業估價者出具意見書。

第二節 有價證券之取得或處分

第 五 條 本公司取得或處分有價證券，財務部應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表，作為評估交易價格之參考。

本公司取得或處分有價證券，有以下情形之一者，且交易金額達公司實收資本額百分之二十或新台幣三億元以上者，財務部應於事實發生日前洽請會計師就交易價格之合理性表示意見。

一、非於證券交易所或證券商營業處所買賣之有價證券。
二、私募有價證券。

但若該有價證券具活絡市場之公開報價(即公平市價)，或主管機關規定符合下列情形，得免應先取具標的公司最近期經會計師查核簽證或核閱之財務報表；且交易金額達公司實收資本額百分之二十或新台幣三億元以上者，亦可免洽請會計師就交易價格之合理性表示意見。

[一]依公司法發起設立或募集設立而以現金出資取得有價證券者，且取得有價證券所表彰之權利與出資比例相當。
[二]參與認購標的公司依相關法令辦理現金增資而按面額發行之有價證券者。
[三]參與認購轉投資百分之百之被投資公司現金增資發行之有價證券者。
[四]於證券交易所或證券商營業處所買賣之上市、上櫃及興櫃有價證券。

[五]屬公債、附買回、賣回條件之債券。
[六]境內外公募基金。
[七]依證券交易所或櫃買中心之上市（櫃）證券標購辦法或拍賣辦法取得或處分上市（櫃）公司股票。
[八]參與公開發行公司現金增資認股而取得或於國內認購公司債(含金融債券)，且取得之有價證券非屬私募有價證券者。
[九]依證券投資信託及顧問法第十一條第一項規定於基金成立前申購國內私募基金者，或申購、買回之國內私募基金，信託契約中已載明投資策略除證券信用交易及所持未沖銷證券相關商品部位外，餘與公募基金之投資範圍相同。

第三節 會員證或無形資產之取得或處分

第 六 條 本公司取得或處分會員證或無形資產或其使用權資產或會員證，其交易金額達公司實收資本額百分之二十或新台幣三億元以上者，除與國內政府機關交易外，財務部應於事實發生日前洽請會計師就交易價格之合理性表示意見。

前三條交易金額之計算，應依第三十四條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

第四節 經法院拍賣程序取得或處分資產

第 七 條 本公司經法院拍賣程序取得或處分資產者，申請部門得以法院所出具之證明文件替代估價報告或會計師意見。

第五章 取得或處分資產之處理程序(二)
一向關係人取得或處分資產

第一節 經辦部門

第 八 條 本公司與關係人取得或處分資產，除應依前章及本章之規定，辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依前節規定取得專業估價者出具之估價報告或會計師意見。

前項交易金額之計算，應依第三十四條規定辦理。

第二節 核決權限

第 九 條 本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信

託事業發行之貨幣市場基金外，應將下列資料，先經審計委員會全體成員二分之一以上同意並提董事會決議通過後，始得簽訂交易契約及支付款項：

一、取得或處分資產之目的、必要性及預計效益。

二、選定關係人為交易對象之原因。

三、向關係人取得不動產或其使用權資產，依第三節及第四節規定評估預定交易條件合理性之相關資料。

四、關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。

五、預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。

六、依前條規定取得之專業估價者出具之估價報告，或會計師意見。

七、本次交易之限制條件及其他重要約定事項。

並在提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

前項未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

本公司或其子公司取得或處分資產之交易，交易金額達本公司總資產百分之十以上者，本公司應將其所列各款資料提交股東會同意後，始得簽訂交易契約及支付款項。但本公司與其子公司，或其子公司彼此間交易，不在此限。

前項交易金額之計算，應依第三十四條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定先經審計委員會全體成員二分之一以上同意並提股東會、董事會決議通過承認部分免再計入。

第三節 評估交易成本之合理性

第 十 條 本公司向關係人取得不動產或其使用權資產，申請部門應按下列方法評估交易成本之合理性：

一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。

二、關係人如曾以該標的物向金融機構設定抵押借款者：金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

第一項所稱必要資金利息成本，指以本公司購入資產年度所借款項之加權平均利率為準設算之；但不得高於財政部公布之非金融業最高借款利率。

第 十一 條 本公司向關係人合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前條，所列任一方法評估交易成本。

第 十二 條　本公司向關係人取得不動產或其使用權資產，依前二條規定評估不動產或其使用權資產成本，財務部並應洽請會計師複核及表示具體意見。

第 十三 條　本公司向關係人取得不動產或其使用權資產，有下列情形之一者，申請部門應依第二節規定辦理，不適用前三條之規定：

一、關係人係因繼承或贈與而取得之不動產或其使用權資產。

二、關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。

三、與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得之不動產。

四、公開發行公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。

第四節 評估結果較交易價格為低時之辦理方式(一)

第 十四 條　本公司依第三節前二條規定評估結果均較交易價格為低時，應依第五節之規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者，與會計師之具體合理性意見者，不在此限：

一、關係人取得素地或租地再行興建者，得舉證符合下列條件之一者：

（一）素地依前節規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。

（二）同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。

二、本公司舉證向關係人購入之不動產或其使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。

第一項所稱：

一、鄰地區成交案例：指以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則。

二、面積相近：指以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則。

三、一年內：指以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。

四、所稱合理營建利潤：應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

第五節 評估結果較交易價格為低時之辦理事項(二)

第 十五 條　本公司向關係人取得不動產或其使用權資產，如經按第三節及第四節規定評估結果均較交易價格為低時者，財務部應辦理下列事項：

一、應就不動產或其使用權資產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。

二、審計委員會之獨立董事應依公司法第二百十八條規定辦理。
三、應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

第十六條 本公司財務部經依前條規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。

第十七條 本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，財務部亦應依前二條之規定辦理。

第六章 取得或處分資產之處理程序(三)
一從事衍生性商品交易

第一節 總 則

第十八條 本公司從事衍生性商品交易，財務部、稽核室及董事會指派之高階主管等人員，應依本章規定之處理程序辦理。

第二節 風險管理

第十九條 本公司從事衍生性商品交易，應注意之重要風險管理：
一、交易原則與方針，包括：
（一）交易之種類：本公司得從事衍生性交易之種類，同本處理程序第三條第一項第六款之規定內容。
（二）經營或避險策略。
（三）權責劃分：本公司從事衍生性商品交易之財務部，需受董事會指派之專人監督及管理。
（四）績效評估要領。
（五）得交易契約之總額：從事衍生性交易之總額，以不超過公司最近期財務報表股東權益之百分之三十為限，有關股東權益百分之三十之規定，以本公司（母公司）之股東權益為準。。
（六）全部與個別契約損失上限金額：以一個月為限，全部契約損失上限為NT$300,000,000，個別契約損失上限為NT$50,000,000。

二、風險管理措施：
（一）風險管理範圍：應包括信用、市場價格、流動性、現金流量、作業及法律等風險管理。
（二）交易部門之經辦人員不得互相兼任。
（三）風險之衡量、監督與控制人員：應與前款人員分屬不同部門，並應適時向總經理報告。
（四）交易部門之定期評估報告。
（五）其他重要風險管理措施。

第三節 監督管理

第 二十 條　本公司從事衍生性商品交易，董事會應指定（經董事會同意）與執行交易不同部門之高階主管人員，負責監督管理以下事項，並隨時向董事會報告：

一、隨時定期評估交易風險，包括：

（一）評估目前使用之風險管理措施，是否適當。

（二）是否確實依『本處理準則』及『本處理程序』之規定辦理。

二、控制及監督交易情形：

（一）發現本公司衍生性商品之交易有異常情事時，應採取必要之因應措施，並立即向董事會報告。

（二）已設置獨立董事者，有關情形之董事會，應請獨立董事出席並表示意見。

三、定期評估從事衍生性商品交易之績效：

（一）是否符合既定之經營策略及承擔之風險。

（二）是否在本公司容許承受之範圍。

第四節　交易部門

第二十一條　本公司從事衍生性商品交易，財務部應依本節之規定辦理以下列事項：

一、訂定經辦為出納人員，會計為作帳人員，確認部分則由財務部主管擔任。

二、定期建立「衍生性商品交易備查簿」(表單500-13)：就交易種類、金額、董事會通過日期等之事項，詳予登載於備查簿備查。

三、定期評估交易情形報告：

（一）至少每週評估一次。

（二）但因業務需要辦理之避險性交易，至少每月評估二次。

（三）授權總經理審閱財務部依規定所提出的評估報告。

第五節　核決權限

第二十二條　本公司從事衍生性商品交易，其核決權限為：

一、交易金額不超過新台幣三億元者，可先經董事長核准，事後仍須提報最近期董事會追認。

二、交易金額在新台幣三億元以上者，需先經董事會核准。

第六節　公告申報

第二十三條　本公司財務部，應按月將本公司及非屬國內公開發行公司之子公司，截至上月底止從衍生性商品交易之情形依規定格式，於每月十日前公告申報。

第七節　內部稽核

第二十四條　本公司從事衍生性商品交易，稽核人員應注意事項：

一、定期瞭解衍生性商品交易內部控制之允當性。

二、按月稽核交易部門，對從事衍生性商品交易處理程序之遵循情形，並作成稽核報告。

三、如發現重大違規情事，應以書面通知審計委員會。

四維航業股份有限公司
『取得或處分資產處理程序』

115 年 5 月 28 日股東會通過

第七章　取得或處分資產之處理程序(四)
—企業合併、分割、收購及股份受讓

第一節 專家意見

第二十五條　本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

但公開發行公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

第二節 契約應載明事項

第二十六條　本公司辦理合併、分割、收購或股份受讓，有關之契約必需載明以下之事項：

一、參與公司之權利義務。

二、違約之處理。

三、因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

四、參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

五、參與主體或家數發生增減變動之處理方式。

六、預計計畫執行進度、預計完成日程。

七、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

第三節 參與合併、分割、收購或股份受讓公司應配合事項

第二十七條　參與合併、分割或收購之公司：

一、屬公開發行公司者應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第二十五條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。

二、屬非公開發行公司者：本公司應與其簽訂協議，並依第二十七條、第二十八條、第三十條及第三十一條規定辦理。

三、任一方之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決時：參與合併、分割或收購之公司，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

四、除其他法律另有規定或有特殊因素事先報經主管機關同意者外：應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。

參與股份受讓之公司：

一、除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應於同一天召開董事會。

二、屬非公開發行公司者：本公司應與其簽訂協議，並依第二十七條、第二十八條、第三十條及第三十一條規定辦理。

第二十八條 公司若參與合併、分割、收購或股份受讓時，應將下列資料作成完整書面紀錄，並保存五年，備供查核：

一、人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。

二、重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

三、重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

並應於董事會決議通過之即日起算二日，將上述第一、二項資料，依規定格式以網際網路資訊系統申報主管機關備查。

若參與合併、分割、收購或股份受讓的公司，非屬上市或股票在證券商營業處所買賣者，本公司應與其簽訂協議，並依上述規定辦理資料留存及資訊申報。

第四節 換股比例或收購價格得變更情況

第二十九條 本公司參與合併、分割、收購或股份受讓之換股比例或收購價格，除下列情形外不得任意變更，且應於契約中訂定得變更之情況：

一、辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。

二、處分公司重大資產等影響公司財務業務之行為。

三、發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

四、參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

五、參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

六、已於契約中訂定得變更之其他條件，並已對外公開揭露者。

第五節 資料公開後擬再與其他公司進行合併分割收購或股份受讓

第 三十 條 參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓：除參與家數減少，且股東會已決議並授權董事會得變更權限者，參與公司得免召開股東會重行決議外，原合併、分割、收割或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

第六節 書面保密承諾

第三十一條 本公司辦理企業合併、分割、收購或股份受讓，所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

第八章　核決權限

第三十二條 本公司取得或處分資產，需依本處理程序或其他法律之規定，經董事會議決議通過；如有董事表示異議且有記錄或書面聲明者，應將董事異議資料送審計委員會。

本公司已設置獨立董事，依第一項規定將取得或處分資產交易提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

第九章　超然獨立原則

第三十三條 本公司取得資產之估價報告，或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。

第一項中所稱：

一、關係人：

（一）指依『證券發行人財務報告編製準則』所規定者。

（二）判斷交易對象是否為關係人，除注意其法律形式外，並應考慮實質關係。

二、專業估價者，指不動產估價師或其他依法律得從事不動產、設備估價業務者。

第十章　公告申報

第一節 二日內公告申報（一）

第三十四條 本公司取得或處分資產，有下列情形者，財務部應按性質依規定格式，於事實發生之即日起算二日內，將相關資訊辦理公告申報：

一、向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。

二、進行合併、分割、收購或股份受讓。

三、從事衍生性商品交易損失達本處理程序所規定之全部或個別契約損失上限金額。

四、取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：

(一)實收資本額未達新台幣一百億元之公開發行公司，交易金額達新台幣五億元以上。

(二)實收資本額達新台幣一百億元以上，未達五百億元之公開發行公司，交易金額達新台幣十億元以上。

(三)實收資本額達新臺幣五百億元以上之公開發行公司，交易金額達公司實收資本額百分之五以上。

五、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，公司預計投入之交易金額達新台幣五億元以上。

六、實收資本額達新臺幣五百億元以上之公開發行公司，於證券交易所或證券商營業處所買賣之公債、普通公司債及未涉及股權之一般金融債券（不含次順位債券），非屬第八款但書各目情形，且其交易對象非為關係人，交易金額達公司實收資本額百分之五以上。

七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此限：

（一）買賣國內公債或信用評等不低於我國主權評等等級之外國公債。

（二）以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或於初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券（不含次順位債券），或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。

（三）買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。

第一項交易金額之計算方式：

一、每筆交易金額。

二、一年內累積與同一相對人取得或處分同一性質標的交易之金額。

三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產或其使用權資產之金額。

四、一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

第一項所稱：

一、事實發生日，指交易簽約日、付款日、委託成交日、過戶日、董事會決議日，或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

二、大陸地區投資：指依『經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法』之規定從事之大陸投資。

第二節 二日內公告申報(二)

第三十五條 本公司取得或處分資產，依第一節公告申報後，有下列情形之一者，財務部應於事實發生之即日起算二日內，將相關資訊辦理公告申報：
（一）原交易簽訂之相關契約有變更、終止或解除情事。
（二）合併、分割、收購或股份受讓未依契約預定日程完成。
（三）原公告申報內容有變更。

第三節 子公司公告申報

第三十六條 本公司之子公司（包括孫公司），非屬國內公開發行公司者，取得或處分資產有本章規定應公告申報之情事者，應由本公司（母公司財務部）代為公告之。

子公司適用本章應公告申報標準，有關實收資本額百分之二十或總資產百分之十規定，以本公司（母公司）之實收資本額或總資產為準。

第四節 補正之公告申報

第三十七條 本公司依規定應公告申報項目，如於公告時有錯誤或缺漏應需予補正時，財務部應於知悉之即日起算二日內將全部項目重行公告申報。

第五節 申報網站

第三十八條 本處理程序所稱之公告申報，係指輸入主管機關所指定之資訊申報網站。

第六節 申報格式

第三十九條 本處理程序所稱之公告申報其公告適用之格式，依主管機關所函令之格式。

第十一章 資料之保存

第 四十 條 本公司取得或處分資產，財務部應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書，備置於本公司，除其他法律另有規定者外，至少保存五年。

第十二章 查 核

第四十一條 本公司內部稽核人員，應每年針對本處理程序及其執行情形，做定期查核並作成書面報告，如發現重大違規情事者，應以書面通知審計委員會。

第十三章 罰 責

第四十二條 本公司經辦本處理程序之相關人員，違反本處理準則或本處理程序時，依本公司『員工工作管理規則』提報考核，並得依其情節輕重處罰之。

第十四章 制訂及修正

四維航業股份有限公司
『取得或處分資產處理程序』

115 年 5 月 28 日股東會通過

第四十三條　本處理程序之制訂及修正需先經審計委員會全體成員二分之一以上同意並提董事會決議通過，提報股東會同意後實施之。

第一項本處理程序之制訂或修正，如有董事表示異議且有記錄或書面聲明者，本公司應將董事異議資料，併送審計委員會及提報股東會討論。

本公司已設置獨立董事，依前二項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

前項未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

Shih Wei Navigation Co., Ltd.

Regulations Governing the Acquisition and Disposal of Assets

Approved by the Meeting of Shareholders on May 28, 2026

Chapter 1 General Provisions
Article 1

These Procedures are adopted by the Company in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" (hereinafter referred to as the "Regulations").

Chapter 2 Scope of Application

Article 2

The Company (the parent company) and its subsidiaries (including sub-subsidiaries) over which the Company has control shall, with respect to the acquisition or disposal of assets, comply with these Procedures, unless otherwise provided by applicable laws or regulations. Relevant personnel shall further act in accordance with the Company's internal control system.

The terms "subsidiary" and "parent company" as referred to in the preceding paragraph shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Chapter 3 Scope of Assets

Article 3

The term "assets" as used in these Procedures shall include the following:

1. Securities, including shares, government bonds, corporate bonds, financial bonds, securities representing interests in funds, depositary receipts, warrants,

beneficiary securities, and asset-backed securities.

2. Real property (including land, buildings and structures, and investment property) and equipment.
3. Memberships.
4. Intangible assets, including patents, copyrights, trademarks, and franchise rights.
5. Right-of-use assets.
6. Derivatives:

   (1) Forward contracts, options contracts, futures contracts, leverage margin contracts, swap contracts, or other contracts derived from interest rates, financial instrument prices, commodity prices, foreign exchange rates, price or rate indices, credit ratings or credit indices, or other variables.

   (2) Combinations of the above contracts, or hybrid contracts or structured products containing embedded derivatives.

   The term "forward contracts" referred to in the preceding paragraph does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sales) contracts.
7. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers conducted in accordance with applicable laws:

   Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act or other applicable laws, or through issuance of new shares to acquire shares of another company pursuant to Article 156-3 of the Company Act (hereinafter referred to as "share transfer").
8. Other significant assets.

Chapter 4 Procedures for Acquisition or Disposal of Assets (I)

Section I Acquisition or Disposal of Real Property, Equipment, or Right-of-Use

Assets

Article 4

Where the Company acquires or disposes of real property, equipment, or right-of-use assets:

1. Except under the following circumstances, where the transaction amount reaches 20 percent of the Company's paid-in capital or reaches NT$300 million or more, the applying department shall proceed in accordance with Subparagraphs 2 and 3 below:

   (1) Transactions with domestic government agencies.

   (2) Construction on self-owned land.

   (3) Construction on leased land.

   (4) Acquisition or disposal of equipment or right-of-use assets for operational use.

2. A valuation report issued by a professional appraiser shall be obtained prior to the date of occurrence of the event.

3. The following requirements shall also be complied with:

   (1) Where, due to special circumstances, a limited price, specified price, or special price is to be used as a reference for the transaction price, the transaction shall first be submitted to the board of directors for approval; the same shall apply to any subsequent changes to the transaction conditions.

   (2) Where the transaction amount reaches NT$1 billion or more, appraisals shall be obtained from two or more professional appraisers.

   (3) Where the appraisal results of professional appraisers fall under any of the following circumstances, unless all appraisal results for acquisition exceed the transaction amount, or all appraisal results for disposal are lower than the transaction amount, a CPA shall be engaged to provide a specific opinion regarding the reasons for the discrepancy and the reasonableness of the transaction price:

(i) The discrepancy between the appraisal result and the transaction amount reaches 20 percent or more of the transaction amount.

(ii) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.

(4) The date of issuance of the appraisal report by the professional appraiser shall not be more than three months prior to the date of execution of the contract; provided that where the same publicly announced current value is applied and no more than six months have elapsed, an opinion letter issued by the professional appraiser may be used instead.

Section II Acquisition or Disposal of Securities

Article 5

Where the Company acquires or disposes of securities, the Finance Department shall obtain, prior to the date of occurrence of the event, the most recent financial statements of the target company that have been audited or reviewed by a CPA, as a reference for evaluating the transaction price.

Where the Company acquires or disposes of securities under any of the following circumstances, and the transaction amount reaches 20 percent of the Company's paid-in capital or reaches NT$300 million or more, the Finance Department shall retain a CPA to issue an opinion prior to the date of occurrence of the event to provide an opinion on the reasonableness of the transaction price:

1. Securities not traded on a securities exchange or at a securities firm's place of business.
2. Privately placed securities.

However, where such securities have publicly quoted prices in an active market (i.e., fair market value), or where the conditions prescribed by the competent authority as set forth below are met, the requirement to obtain the most recent CPA-audited or reviewed financial statements of the target company may be exempted; and where the transaction amount reaches 20 percent of the Company's paid-in capital or reaches NT$300 million or more, the requirement to retain a CPA to issue an opinion on the reasonableness of the transaction price may also be exempted.

[1] Acquisition of securities through cash contribution in the establishment by promotion or by public offering in accordance with the Company Act, where the rights represented by the securities acquired are proportionate to the contribution.

[2] Participation in subscription for securities issued at par value by the target company in a cash capital increase in accordance with relevant laws and regulations.

[3] Participation in subscription for securities issued in a cash capital increase by an investee company in which the Company holds 100% equity.
[4] Listed, OTC-listed, or emerging stock securities traded on a securities exchange or at a securities firm's place of business.

[5] Government bonds or bonds with repurchase or reverse repurchase agreements.

[6] Domestic or foreign publicly offered funds.

[7] Acquisition or disposal of shares of listed or OTC companies through bidding or auction procedures prescribed by the securities exchange or OTC market.

[8] Acquisition of securities through participation in a cash capital increase of a public company or subscription for corporate bonds (including financial bonds) in Taiwan, provided that such securities are not privately placed.

[9] Subscription for domestic private placement funds prior to establishment pursuant to Article 11, Paragraph 1 of the Securities Investment Trust and Consulting Act, or subscription or redemption of domestic private placement funds where the trust contract stipulates that, except for securities margin trading and unsettled positions, the investment scope is the same as that of publicly offered funds.

Section III Acquisition or Disposal of Memberships or Intangible Assets

Article 6

Where the Company acquires or disposes of memberships or intangible assets, or right-of-use assets thereof, and the transaction amount reaches 20 percent of the Company's paid-in capital or reaches NT$300 million or more, except in transactions with a domestic government agency, the Finance Department shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion regarding the reasonableness of the transaction price.

The calculation of the transaction amounts referred to in the preceding three Articles shall be made in accordance with the provisions of Article 34 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report issued by a professional appraiser or a CPA’s opinion has been obtained in accordance with regulations need not be counted toward the transaction amount.

Section IV Acquisition or Disposal of Assets through Court Auction Procedures

Article 7

Where the Company acquires or disposes of assets through court auction procedures, the applying department may substitute evidentiary documentation issued by the court for the appraisal report or CPA opinion.

Chapter V Procedures for Acquisition or Disposal of Assets (II) – Related Party Transactions

Section I Responsible Department

Article 8

When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the relevant resolution procedures are duly completed and the reasonableness of the transaction terms is evaluated in accordance with the provisions of the preceding Chapter and this Chapter, if the transaction amount reaches 10 percent or more of the Company’s total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA’s opinion in accordance with the provisions of the preceding Section.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 34 herein.

Section II Authority Levels

Article 9

Where the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or reaches NT$300 million or more, except in trading of domestic government bonds, bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make any payment until the following matters have been approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution:

1. The purpose, necessity, and anticipated benefits of the acquisition or disposal of assets.
2. The reason for choosing the related party as the transaction counterparty.
3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, relevant information regarding the appraisal of the reasonableness of the preliminary transaction terms in accordance with Section III and Section IV.
4. The date and price at which the related party originally acquired the property, the original transaction counterparty, and the relationship between such counterparty, the Company, and the related party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of contract execution, and evaluation of the necessity of the transaction and reasonableness of the utilization of funds.
6. An appraisal report issued by a professional appraiser or a CPA's opinion obtained in accordance with the preceding Article.
7. Restrictive covenants and other important stipulations associated with the transaction.

When submitting the matter to the board of directors for discussion, full consideration shall be given to each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

If approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be implemented if approved by two-thirds or more of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

Where the Company or any of its subsidiaries engages in a transaction and the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall submit all items listed in paragraph 1 to the shareholders' meeting for approval before entering into the transaction contract or making any payment. However, this restriction shall not apply to transactions between the Company and its subsidiaries or between its subsidiaries.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 34 herein, and "within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items that have already been approved by one-half or more of all audit committee members and resolved by the shareholders' meeting or board of directors need not be counted toward the transaction amount.

Section III Appraisal of Reasonableness of Transaction Costs

Article 10

Where the Company acquires real property or right-of-use assets thereof from a related party, the applying department shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer.
2. Where the related party has previously created a mortgage on the property as security for a loan, the total loan value appraisal by the financial institution; provided that the actual cumulative amount loaned shall have reached 70 percent or more of the appraised loan value and the loan period shall have exceeded one year. However, this shall not apply where the financial

institution is a related party to any transaction counterparty.

The “necessary interest on funding” referred to in the preceding paragraph shall be imputed as the weighted average interest rate on borrowings in the year the Company purchases the asset; provided, it may not exceed the maximum lending rate for non-financial industries announced by the Ministry of Finance.

Article 11

Where the Company acquires land and buildings thereon from a related party in a single transaction or leases the same, the transaction costs for the land and the buildings may be separately appraised in accordance with either of the methods set forth in the preceding Article.

Article 12

Where the Company acquires real property or right-of-use assets thereof from a related party and evaluates the costs in accordance with the preceding two Articles, the Finance Department shall also engage a certified public accountant to review the appraisal and render a specific opinion.

Article 13

Where the Company acquires real property or right-of-use assets thereof from a related party and any of the following circumstances exists, the acquisition shall be conducted in accordance with Section II, and the preceding three Articles shall not apply:

1. The related party acquired the property through inheritance or as a gift.
2. More than 5 years have elapsed from the time the related party signed the contract to obtain the property to the signing date of the current transaction.
3. The real property is acquired through a joint development contract with the related party, or through engaging the related party to construct real property on the Company’s own land or leased land.
4. Real property right-of-use assets for business use are acquired between the Company and its parent or subsidiaries, or between subsidiaries in which the Company directly or indirectly holds 100 percent of the issued shares or total

capital.

Section IV Handling Where Appraisal Results Are Lower than Transaction Price (I)

Article 14

Where the results of the appraisal conducted by the Company in accordance with the preceding two Articles of Section III are uniformly lower than the transaction price, the matter shall be handled in accordance with the provisions of Section V. However, where any of the following circumstances exists, and objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a certified public accountant, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for subsequent construction, and evidence is provided showing compliance with any of the following conditions:
   (1) Where undeveloped land is appraised in accordance with the methods set forth in the preceding Section, and the buildings are valued based on the related party's construction costs plus reasonable construction profit, and the combined total exceeds the actual transaction price.
   (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring areas, where the area is similar and the transaction conditions are comparable after adjustment for reasonable differences in floor level or location in accordance with real property market practices.

2. Where the Company provides evidence that the transaction terms for acquiring real property or right-of-use assets thereof from a related party are comparable to those of completed transactions involving neighboring areas within the preceding year and involving unrelated parties with similar land area.

The terms used in the preceding paragraph are defined as follows:

1. "Transactions involving neighboring areas" refers, in principle, to parcels located on the same or adjacent blocks and within a distance of no more than

500 meters, or parcels with similar publicly announced current value.

2. "Similar land area" refers, in principle, to land area not less than 50 percent of the land area of the planned transaction.

3. "Within the preceding year" refers to the year preceding the date of occurrence of the acquisition of the real property or right-of-use assets thereof.

4. "Reasonable construction profit" shall be deemed the lower of the average gross operating profit margin of the related party's construction division over the most recent three years or the most recent gross profit margin for the construction industry as announced by the Ministry of Finance.

Section V Handling Where Appraisal Results Are Lower than Transaction Price (II)

Article 15

Where the Company acquires real property or right-of-use assets thereof from a related party and the appraisal results conducted in accordance with Section III and Section IV are uniformly lower than the transaction price, the Finance Department shall undertake the following actions:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the transaction price and the appraised cost, and such reserve may not be distributed or used for capitalization or issuance of stock dividends. Where the Company accounts for its investment in another company using the equity method, and the investee is a public company, the Company shall also set aside the special reserve in proportion to its shareholding.

2. The independent directors of the audit committee shall comply with Article 218 of the Company Act.

3. The handling status under subparagraphs 1 and 2 shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

Article 16

Where the Finance Department has set aside a special reserve in accordance with the preceding Article, the Company may not utilize such special reserve until any of the following conditions is met, and approval has been obtained from the competent authority:

- A loss on decline in value has been recognized for the high-priced acquired or leased asset;
- The asset has been disposed of;
- The lease has been terminated;
- Appropriate compensation has been made;
- The status quo ante has been restored; or
- Other evidence confirms that the transaction was not unreasonable.

Article 17

Where the Company acquires real property or right-of-use assets thereof from a related party and there is other evidence indicating that the transaction is not conducted at arm’s length, the Finance Department shall also handle the matter in accordance with the provisions of the preceding two Articles.

Chapter VI Procedures for Acquisition or Disposal of Assets (III) – Derivatives Trading

Section I General Principles

Article 18

Where the Company engages in derivatives trading, the Finance Department, Internal Audit Office, and senior management personnel designated by the board of directors shall handle such matters in accordance with the procedures set forth in this Chapter.

Section II Risk Management

Article 19

When the Company engages in derivatives trading, it shall pay attention to the following important risk management matters:

1. **Trading principles and strategies**, including:
   (1) Types of derivatives that may be traded: The types shall be as set forth in Article 3, paragraph 1, subparagraph 6 of these Procedures.
   (2) Operating or hedging strategies.
   (3) Segregation of duties: The Finance Department engaging in derivatives trading shall be supervised and managed by personnel designated by the board of directors.
   (4) Essentials of performance evaluation.
   (5) Total amount of contracts: The total amount of derivatives trading shall not exceed 30 percent of the Company's shareholders' equity as stated in its most recent financial statements; such equity shall be that of the Company (parent company).
   (6) Maximum loss limits: Within a one-month period, the maximum loss limit for all contracts shall be NT$300,000,000, and the maximum loss limit for any individual contract shall be NT$50,000,000.

2. **Risk management measures**, including:
   (1) Scope of risk management shall include credit risk, market price risk, liquidity risk, cash flow risk, operational risk, and legal risk.
   (2) Personnel of the trading department may not concurrently serve in other functions.
   (3) Personnel responsible for risk measurement, monitoring, and control shall belong to a different department from those in the preceding item and shall report to the General Manager in a timely manner.
   (4) Periodic evaluation reports of the trading department.
   (5) Other important risk management measures.

Section III Supervision and Management

Article 20

Where the Company engages in derivatives trading, the board of directors shall designate senior management personnel from departments independent from the trading execution department to supervise and manage the following matters and report to the board of directors on an ongoing basis:

1. **Evaluation of trading risk**, including:
   (1) Whether the current risk management measures are appropriate.
   (2) Whether operations are conducted in compliance with the Regulations and the Procedures.

2. **Control and supervision of trading**, including:
   (1) Where any irregularity in derivatives trading is discovered, necessary corrective actions shall be taken immediately and reported to the board of directors.
   (2) Where independent directors have been appointed, they shall attend board meetings and express their opinions.

3. **Periodic evaluation of trading performance**, including:
   (1) Whether it is consistent with established operational strategies.
   (2) Whether risks are within the Company's acceptable tolerance.

Section IV Trading Department

Article 21

When the Company engages in derivatives trading, the Finance Department shall handle the following matters:

1. Personnel responsible for execution shall be treasury personnel, accounting shall be handled by accounting personnel, and confirmation shall be performed by the head of the Finance Department.

2. A derivatives trading log book (Form 500-13) shall be established and maintained, recording in detail the types of transactions, amounts, approval dates of the board of directors, and other relevant matters.

3. Periodic evaluation reports shall be prepared:
   (1) At least once per week.
   (2) For hedging transactions conducted for business needs, at least twice per month.
   (3) The General Manager is authorized to review evaluation reports submitted by the Finance Department.

Section V Authority Levels

Article 22

The authority levels for derivatives trading are as follows:

1. Transactions with an amount not exceeding NT$300 million may be approved in advance by the Chairman; however, such transactions shall be subsequently submitted to the most recent board meeting for ratification.
2. Transactions exceeding NT$300 million shall be approved in advance by the board of directors.

Section VI Public Announcement and Filing

Article 23

The Finance Department of the Company shall compile monthly reports on the status of derivatives trading engaged in by the Company and any subsidiaries that are not domestic public companies up to the end of the preceding month, and shall publicly announce and file a report such information in the prescribed format by the 10th day of each month.

Section VII Internal Audit

Article 24

When the Company engages in derivatives trading, internal audit personnel shall attend to the following matters:

1. Periodically assess the appropriateness of internal controls governing derivatives trading.
2. Conduct a monthly audit of the trading department’s compliance with the procedures for engaging in derivatives trading, and prepare an audit report.
3. Where any material violation is discovered, written notice shall be given to the audit committee.

Chapter VII Procedures for Acquisition or Disposal of Assets (IV) – Mergers,

Demergers, Acquisitions, and Transfer of Shares

Section I Expert Opinion

Article 25

Where the Company conducts a merger, demerger, acquisition, or transfer of shares, it shall, prior to convening the board of directors to resolve on the matter, engage a certified public accountant, attorney, or securities underwriter to render an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit such opinion to the board of directors for deliberation and passage.

However, the requirement to obtain such expert opinion may be exempted in the case of a merger between the Company and a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or total capital, or in the case of a merger between subsidiaries in which the Company directly or indirectly holds 100 percent of the issued shares or total capital.

Section II Matters to Be Specified in the Contract

Article 26

Where the Company conducts a merger, demerger, acquisition, or transfer of shares, the relevant contract shall specify the following matters:

1. Rights and obligations of the participating companies.
2. Handling of breach of contract.
3. Principles for handling equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
4. The amount of treasury stock that participating companies are permitted under law to buy back after the record date of the share exchange ratio, and the principles for handling thereof.
5. The manner of handling changes in the number of participating entities or companies.

6. The anticipated progress schedule for execution of the plan and the expected completion date.
7. The scheduled date for convening the shareholders' meeting required by law if the plan is not completed on schedule, and relevant handling procedures.

Section III Matters to Be Complied with by Participating Companies

Article 27

Companies participating in a merger, demerger, or acquisition:

1. Where a company is a public company, it shall prepare a public report to shareholders detailing important contractual content and relevant matters prior to the shareholders' meeting, and shall deliver such report together with the expert opinion referred to in Article 25 and the notice of the shareholders' meeting to shareholders as reference for deciding whether to approve the merger, demerger, or acquisition. However, where another law provides that a shareholders' meeting is not required, this restriction shall not apply.
2. Where a company is not a public company, the Company shall enter into an agreement with such company and handle the matter in accordance with the provisions of this Article and Articles 28, 30, and 31.
3. Where the shareholders' meeting of any participating company cannot be convened or pass a resolution due to insufficient attendance, insufficient voting rights, or other legal restrictions, or the proposal is rejected, the participating companies shall immediately publicly explain the reason, follow-up measures, and the anticipated date of the next shareholders' meeting.
4. Unless otherwise provided by law or approved in advance by the competent authority due to special circumstances, the board of directors and shareholders' meeting shall be convened on the same day to resolve matters relating to the merger, demerger, or acquisition.

Companies participating in a transfer of shares:

1. Unless otherwise provided by law or approved in advance by the competent authority due to special circumstances, the board of directors shall be

convened on the same day.

2. Where the counterparty is not a public company, the Company shall enter into an agreement and handle the matter in accordance with the provisions of Articles 27, 28, 30, and 31.

Article 28

Where the Company participates in a merger, demerger, acquisition, or transfer of shares, it shall prepare complete written records of the following information and retain them for five years for reference:

1. Basic information of personnel: including titles, names, and national identification numbers (or passport numbers for foreign nationals) of all persons involved in the planning or implementation prior to disclosure.
2. Dates of material events: including signing of letters of intent or memoranda of understanding, engagement of financial or legal advisors, execution of contracts, and board meetings.
3. Important documents and minutes: including plans, letters of intent or memoranda of understanding, material contracts, and board meeting minutes.

Within two days counting inclusively from the date of board approval, the Company shall report the information in subparagraphs 1 and 2 to the competent authority via the Internet-based information system in the prescribed format.

Where any participating company is neither listed nor traded on an OTC market, the Company shall enter into an agreement requiring such company to comply with the above provisions.

Section IV Circumstances Permitting Changes to Share Exchange Ratio or Acquisition Price

Article 29

The share exchange ratio or acquisition price in a merger, demerger, acquisition, or transfer of shares may not be arbitrarily altered except under the following circumstances, and such circumstances shall be stipulated in the contract:

1. Cash capital increase, issuance of convertible corporate bonds, bonus shares,

bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.

2. Disposal of major assets or other actions affecting the Company's financial operations.
3. Major disasters or significant technological changes affecting shareholder equity or securities prices.
4. Adjustment due to treasury stock repurchase by any participating company.
5. Changes in the number of participating entities.
6. Other conditions stipulated in the contract and publicly disclosed.

Section V Subsequent Transactions After Public Disclosure

Article 30

After public disclosure of the information, if any participating company intends to conduct another merger, demerger, acquisition, or transfer of shares with another company, all participating companies shall carry out anew the procedures or legal actions originally completed.

However, where the number of participating companies is reduced and a shareholders' meeting has resolved to authorize the board of directors to adjust authority, such company may be exempted from convening another shareholders' meeting.

Section VI Written Confidentiality Undertaking

Article 31

All persons participating in or privy to any merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content prior to public disclosure, nor trade, in their own name or in the name of another, in any securities related to such transaction.

Chapter VIII Authority Levels

Article 32

Where the Company acquires or disposes of assets and such matter requires approval by the board of directors under these Procedures or other laws or regulations, any dissenting opinion expressed by a director and recorded or submitted in writing shall be submitted to the audit committee.

Where independent directors have been appointed, their opinions shall be fully considered, and any objections or reservations shall be recorded in the minutes.

Chapter IX Principle of Independence

Article 33

Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters providing opinions or reports for the Company shall not be related parties to any transaction party.

"Related party" and "professional appraiser" shall be defined as follows:

1. Related party:
   (1) As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
   (2) Determination shall consider both legal form and substance.
2. Professional appraiser:
   A real property appraiser or any person authorized by law to engage in valuation of real property or equipment.

Chapter X Public Announcement and Filing

Section I Reporting Within Two Days (I)

Article 34

Where the Company acquires or disposes of assets under any of the following circumstances, the Finance Department shall, according to the nature thereof and in the prescribed format, publicly announce and file a report of the relevant information within two days from the date of occurrence of the fact:

1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof with a related party, where the transaction amount reaches 20 percent of the Company's paid-in capital, 10 percent of the total assets, or reaches NT$300 million or more.
   However, this shall not apply to trading of government bonds, bonds with repurchase or resale conditions, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
2. Carrying out mergers, demergers, acquisitions, or transfer of shares.
3. Engaging in derivatives trading where the losses reach the maximum limit on total or individual contract losses as prescribed in these Procedures.
4. Where the type of asset acquired or disposed of is equipment for operational use or right-of-use assets thereof, and the transaction counterparty is not a related party, and the transaction amount reaches any of the following thresholds:

   (1) For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.
   (2) For a public company whose paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more.
   (3) For a public company whose paid-in capital is NT$50 billion or more, the transaction amount reaches 5 percent or more of the Company's paid-in capital.
5. Acquisition of real property by means of self-owned land for construction, leased land for construction, joint construction with allocation of housing units, joint construction with allocation of profits, or joint construction with allocation for sale, where the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million or more.
6. <u>For a public company whose paid-in capital is NT$50 billion or more, trading of government bonds, corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) conducted on a securities</u>

exchange or at a securities firm's place of business, where such trading does not fall under the proviso of Subparagraph 8 and the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of the Company's paid-in capital.

7. Asset transactions other than those referred to in the preceding six subparagraphs, disposal of creditor's rights by financial institutions, or investments in Mainland China, where the transaction amount reaches 20 percent of the Company's paid-in capital or reaches NT$300 million or more. However, the following circumstances shall not be subject to this requirement:

   (1) Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan.
   (2) Securities trading conducted on a securities exchange or at a securities firm's business premises by a professional investor, or subscription in the primary market of foreign government bonds or publicly issued corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes, or securities subscribed by a securities firm as required for underwriting business or as a recommending securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange.
   (3) Trading of bonds with repurchase or resale conditions, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The method for calculating the transaction amount under Paragraph 1 shall be as follows:

1. The amount of each individual transaction.

2. The cumulative amount of transactions involving the acquisition or disposal of the same type of underlying asset with the same counterparty within one year.

3. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or right-of-use assets thereof under the same development project within one year.

4. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same securities within one year.

For the purposes of Paragraph 1:

1. "Date of occurrence of the fact" means the earliest date among the date of contract execution, date of payment, date of entrusted trade execution, date of transfer, date of board resolution, or any other date sufficient to determine the counterparty and transaction amount.
   However, for investments requiring approval by the competent authority, the earlier of the aforementioned dates or the date of receipt of approval from the competent authority shall apply.

2. "Investment in Mainland China" means investment in Mainland China conducted in accordance with the "Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area" as promulgated by the Investment Commission of the Ministry of Economic Affairs.

Section II Reporting Within Two Days (II)

Article 35

Where any of the following circumstances occurs, the Company shall publicly announce and file a report within two days:

1. Change, termination, or rescission of contract.

2. Failure to complete transaction as scheduled.

3. Changes to originally reported information.

Section III Subsidiary Reporting

Article 36

Where a subsidiary that is not a domestic public company is required to make public announcement and filing, the Company shall report on its behalf.

Thresholds shall be based on the Company's paid-in capital or total assets.

Section IV Correction of Reporting

Article 37

Where any error or omission is discovered, the Company shall re-announce and report all items within two days from the date of discovery.

Section V Reporting Website

Article 38

Public announcement and filing shall be made through the information reporting website designated by the competent authority.

Section VI Reporting Format

Article 39

The format of public announcement and filing shall follow the format prescribed by the competent authority.

Chapter XI Record Retention

Article 40

The Company shall retain all relevant contracts, minutes, log books, appraisal reports, and professional opinions for at least five years, unless otherwise provided by law.

Chapter XII Audit

Article 41

Internal audit personnel shall conduct periodic annual audits of these Procedures and their implementation and prepare written reports. Any material violation shall be reported in writing to the audit committee.

Chapter XIII Penalties

Article 42

Personnel violating these Procedures shall be subject to evaluation and disciplinary actions in accordance with the Company's internal rules, depending on the severity of the violation.

Chapter XIV Establishment and Amendments

Article 43

The establishment and amendment of these Procedures shall require approval by one-half or more of all audit committee members, submission to the board of directors for resolution, and approval by the shareholders' meeting before implementation.

Where any director expresses dissent, such dissent shall be submitted to the audit committee and shareholders' meeting.

Where independent directors have been appointed, their opinions shall be fully considered and recorded.

If approval of one-half or more of all audit committee members is not obtained, the Procedures may be adopted with approval by two-thirds or more of all directors, and the audit committee's resolution shall be recorded in the board minutes.