| **List of Matters Required to Be Handled by Issuers of Listed Securities**  I. TWSE Listed Companies | | | | | |
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| A. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on March 11, 2024 | | | | | |
| Time/No. | | | Matters to be Reported | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| Month | Date | No. |
| 1 | 2 | 1 | Securities Listing Fees (including initial listing fees and annual fees; no listing fee would be charged for corporate bonds)  Note: To be paid at initial listing and prior to the end of each January thereafter. | Upon the receipt of the list of listing fees, please contact the Finance Department of TWSE for payment.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 4 of the Securities Listing Agreement 2. Taiwan Stock Exchange Corporation Securities Listing Fee Schedule 3. Letter No. 76-Tai-Tsai-Cheng-2-5425 dated July 13, 1987 4. Letter No. 76-Tai-Tsai-Cheng-1-15133 dated September 22, 1987 5. Letter No. Tai-Cheng-76-Shang-1994 dated September 11, 1987 |
| 1 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 1 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/monthly revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Quarterly report on use of proceeds for rights issue or issue of corporate bonds.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of rights issue and issue of corporate bonds/quarterly report on use of proceeds). (Since December 11, 2004, the rights issue or offering companies filed with competent authorities with effective registration must upload the evaluation reports of the lead underwriter or the certifying CPA). | 1. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | An evaluation report issued by the lead underwriter after a company issues new shares due to a merger or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law.  An evaluation report issued by the lead underwriter after sponsoring issuance of overseas depositary receipts by new share issuance, merging with a foreign company, assuming a foreign company's shares or acquiring or spin-off of a foreign company in accordance with law.  Note: Within 10 days following the end of each quarter for the year after completing the registration. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/evaluation report issued by the lead underwriter after the company completes a merge or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers  2. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers |
| 4 | Information about employee stock option certificates: Details of stock option subscribed by domestic and foreign managerial officers and department/branch chiefs  Note:  1. Information for the preceding quarter shall be reported within 10 days following the end of each quarter.  2. Please set "exempt from reporting" if no employee stock option certificates are issued. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/reporting after the issuance of employee stock option certificates/information about employee stock option certificates subscribed by managerial officers and department/branch chiefs – to be reported within 10 days following the end of each quarter). | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Filing of quarterly report on use of fund raised from private placement of securities after fully collecting the subscription price.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/private placement reporting/ quarterly report on use of proceeds raised from private placement of securities). | 1. Letter No. Chin-Kuan-Cheng-1-094004469 dated October 11, 2005 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 1. The second stage reporting of the actual distribution amount of employee compensation and remuneration of directors and supervisors for the year prior to the preceding year: the actual distribution amount of employee compensation to the directors who are also employees for the year prior to the preceding year (for example, reporting the data for 2014 in January 2016) by January 10 of each year.  2. This "actual amount of distribution reporting" requirement will not be applicable if the company has reported the actual amount of remuneration of directors and supervisors prior to March 31 of the preceding year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of remuneration of directors and supervisors). | Subparagraph 25, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 1 | 15 | 1 | Information on employee stock option certificates excised and not yet exercised for the preceding year.  Note: Within 15 days following the end of each year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/reporting after the issuance of employee stock option certificates/information on employee stock option certificates excised and not yet exercised on a yearly basis) | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Names of the domestic and offshore managerial officers and department/branch chiefs who are granted employee stock option certificates in the preceding year and as of the end of the preceding year, consolidated information on granting employee stock option certificates and the subscribing details; other than the above persons, names of the domestic and offshore employees who are granted with top 10 numbers of employee stock option certificates in the preceding year and as of the end of the preceding year, consolidated information on granting employee stock option certificates and the subscribing details.  Note: Within 15 days following the end of each year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/reporting after the issuance of employee stock option certificates/information on granting employee stock option certificates and subscription details concerning managerial officers, department/branch chiefs and top 10 employees on a yearly basis) | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 1. Announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued.  2. Announcement of issuance of new shares, if subscription of the employee stock option certificates previously issued was delivered with new shares or payment certificates of shares.  Note: Announcement shall be made within 15 days following the end of the quarter when the share certificates were delivered. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of domestic securities/announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/filing of all announcements/matters required to be announced under Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers). | Article 37, 49, and 59 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers |
| 5 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: (1)The changes for preceding month shall be reported prior to the 15th day of each month. (2)Annual information of attendance (or attendance as non-voting delegates) of directors and supervisors at board meetings is open for uploading on January 1 of each year, and annual information of meeting in the preceding year shall be uploaded by January 15 (the annual information must include information of convention of board meetings and attendance (or attendance as non-voting delegates) of directors which are before the election in that year). | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 1 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 1 | 31 | 1 | The unaudited income shall be reported within one month following the end of each year if the full financial forecast for the preceding year has been publicly disclosed. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of financial forecast/reporting of IFRSs financial forecast and supplements to the annual unaudited income statement). | 1. Articles 24 and 25 of the Regulations Governing the Publication of Financial Forecasts of Public Companies 2. Subparagraph 4, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information of internal auditors and the deputies in place of the internal auditors.  2. Training courses taken by internal auditors and the deputies in place of the internal auditors. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of internal audit/reporting of information of internal auditors and the deputies in place of the internal auditors).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of internal audit/reporting on the number of hours of the training courses taken by internal auditors and the deputies in place of the internal auditors. | Articles 11 and 18 of the Regulations Governing Establishment of Internal Control Systems by Public Companies |
| 3 | Employee compensation distributed to managerial officers. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of information on distribution of stock dividend and employee compensation /reporting of names of the managerial officers distributed with employee compensation and the distribution details). | Subparagraph 21, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Training courses taken by accounting officers in the preceding year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/criteria and professional trainings of accounting officers). | Article 9 of the Regulations Governing the Qualification Requirements and Professional Development of Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges announced in Letter No. Chin-Kuan-Cheng-Shen-1010033226 dated July 25, 2012 issued by the Financial Supervisory Commission. |
| 5 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 6 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | Training courses taken by the corporate governance officer in the previous year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of training courses taken by the corporate governance officer). | Subparagraph 31, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 10 | 1 | 1. Information of Revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/statistics of monthly revenues, endorsements and guarantee, funds lending, and revenue of respective products/reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 14 | 1 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding quarter within the one-month period following the end of each quarter during the surviving period between the issue date and the due date of the corporate bonds (annual unaudited figure information may be postponed to 45 days following the end of the fiscal year). Furthermore, the actual figures shall be filed simultaneously with the audited or reviewed financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (unaudited figures). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Unaudited income information (annual unaudited income/loss) (voluntary filing).  Note: Companies voluntarily subject to monthly (quarterly) filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Article 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4. | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 28 | 1 | Implementation of internal audit plan | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of internal audit/implementation of internal audit plan). | Article 19 of the Regulations Governing Establishment of Internal Control Systems by Public Companies |
| 2 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 3 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly (quarterly) filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 16 | 1 | Filing of annual unaudited financial information.  Note 1: Within 75 days of the end of each fiscal year. (If February has 29 days, then the filing time will be March 15.)  Note 2: Not applicable to standalone financial reports.  Note 3: Applicable to listed companies, but a listed company whose paid-in capital is NT$ 10 billion or more as of the end of the previous fiscal year, a financial holding company, a bank, a bill finance company, an insurance company, a securities company or a futures company which is a listed company, is required to file an annual financial report within 75 days of the end of each year in accordance with the laws and regulations, and therefore, it is not required to file annual unaudited financial information. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of annual unaudited financial information)  Note: If listed companies complete the upload of electronic books of annual financial reports or file iXBRL within 75 days of the end of each fiscal year, then it is not required to file annual unaudited financial information, but it is required to select "exempt from reporting". | Article 3-5 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 31 | 1 | File annual financial report and individual financial report.  Note 1: Within three months of the end of each fiscal year.  Note 2: Individual financial reports do not apply to primary listed companies.  Note 3: For Listed companies whose paid-in capital are NT$ 10 billion or more as of the end of the previous fiscal year, financial holding companies, banks, bill finance companies, insurance companies, securities companies and futures companies, the financial report shall be filed within 75 days of the end of each fiscal year (i.e., March 16; if February has 29 days, then the filing time will be March 15); the rest of information filing items which apply to the filing time of financial report announcement shall also be filed in advance. | 1. One formatted submission.  2. One copy of financial report reviewed by CPA  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/filing of IFRS financial report, and filing of explanations regarding published financial report).  4. One copy of the board meeting minutes in which the financial report was approved and one copy of the supervisors' recognition report. (Since the public announcement of the financial report for the year 2007, a company having an audit committee shall submit a review report issued by the convener of the audit committee and the minutes of the audit committee meeting at which the financial report was ratified.)  5. One copy of each the financial report announcement and filing checklist, and the annual checklist for significant subsidiaries.  6. One copy of the individual financial report.  7. Declaration that the financial report contains no misrepresentations or omissions. The same shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of the declaration issued pursuant to Paragraph 3, Article 14 of the Securities and Exchange Act).  8. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial report).  Note: When being filed in the PDF format, electronic books (except for the audit/review reports and the four basic financial statements prepared by CPAs) should be converted to PDFs in their original texts rather than in those scanned from paper-based materials, to facilitate investors' search for the content of such books.  9. Original written material of the aforementioned documents shall be filed with the Securities and Futures Bureau (one copy each of the financial report and relevant documents), the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation (one copy each of the financial report and relevant documents).  10. An examination table for changes in business items (to be submitted to the Taiwan Stock Exchange Corporation only).  11. A company that has published its complete financial forecast in accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies shall publicly disclose and report the following matters:  (1) The date of the original forecast statement of comprehensive income, the date of any subsequent amendments thereto, the annual achievement rate compared against the annual forecast for the relevant fiscal year (up to the financial period of the then current financial report) and the quarterly achievement rate compared against the quarter forecast for the relevant quarter.  (2) If the discrepancy between the actual comprehensive income and the forecast of comprehensive income or the achievement of the said forecast reaches 20 percent or more and the affected sum amounts to NT$30 million or more and 0.5 percent of the paid-in capital or more, the company shall publicly disclose and report the amount of the affected sum and the reasons for such discrepancy; if the financial forecast has been reviewed by a CPA, the company shall make the disclosure and report after obtaining an opinion from the CPA as to the reasonableness of the company's explanation. | 1. Article 36 of the Securities and Exchange Act 2. Article 4 of the Securities and Exchange Act Enforcement Rules 3. Item 5, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 5. Article 14 of the Securities and Exchange Act 6. Executive Yuan Financial Supervisory Commission Decree No. Chin-Guan-Cheng-6-0950001436 dated March 24, 2006 7. Letter No. Tai-Cheng-Chih-0960028526 dated September 29, 2007 8. Letter No. Tai-Cheng-Shang-10000024671 dated January 20, 2011 9. Articles 7 and 29 of the Regulations Governing Preparation of Financial Reports by Securities Issuers 10. Article 165-1 of the Securities and Exchange Act 11. Article 4 of Determination Standards for Subparagraph 14, Paragraph 1, Article 50 and Subparagraph 11, Paragraph 1, Article 50-3 of Operating Rules of the Taiwan Stock Exchange Corporation 12. Articles 18 and 25 of the Regulations Governing the Publication of Financial Forecasts of Public Companies 13. Article 3 of Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies 14. Article 36 of Regulations Governing the Preparation of Financial Reports by Insurance Enterprises 15. Article 21 of Regulations Governing Securities Firms 16. Article 24 of Regulations Governing Futures Commission Merchants |
| 2 | Upload matters disclosed in notes.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information disclosed in the notes to the financial statements/filing of information disclosed in the notes to the financial statements). | Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Explanations of material changes in annual financial ratios and financial analysis data.  Note: Same filing time as the filing of financial statements. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial analysis data and material changes in the ratio/financial analysis data).  2. If the change of financial ratio reaches 20 percent, it shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial analysis data and material changes in the ratio/material changes in the inventory turnover rate, the receivables turnover rate, and the gross profit margin). | Subparagraph 10, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Filing of information regarding the enterprise group of the listed company: Information on "securities held by affiliates" and "changes in the number of pledged shares which are held by affiliates" shall be reported between March 1 and March 31 of each year. Note: Starting from the fourth quarter of 2018, only securities which are issued by domestic public companies and held by listed companies and affiliates shall be reported. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing by enterprise groups). | The first part of Subparagraph 12, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Reporting of investments in mainland China.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in mainland China/filing of the actual amount of investments in mainland China in the current quarter). | Subparagraph 8, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Reporting of investments in overseas subsidiaries.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in overseas subsidiaries/filing of the actual amount of investments in overseas subsidiaries/filing of locations of ultimate investments in overseas (including PRC) subsidiaries (quarterly)). | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Reporting of the basic information regarding the company's industry classification.  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of setups of basic information regarding the company's industry classification) | 1. Subparagraph 23, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940100584 dated March 4, 2005 |
| 8 | Reporting of the information regarding the company's top ten supplying and purchasing partners (voluntary filing).  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the names of insiders who are spouses or relatives within the second degree of kinship of other insiders, and top ten supplying and purchasing partners). | 1. Subparagraph 22, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Fund 2. Letter No. Tai-Cheng-Shang-0940103640 dated December 20, 2005 |
| 9 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 10 | Internal control system statement.  Note: File the internal control system statement for the preceding year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of internal audit/announcement of the internal control system statement). | 1. Article 14-1 of the Securities and Exchange Act 2. Article 24 of the Regulations Governing Establishment of Internal Control Systems by Public Companies 3. Subparagraph 29, Paragraph 1,Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore 4. Letter No. Chin-Kuan-Cheng-1020021398 dated June 26, 2013 |
| 11 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11-1 | Filing of operation regions of primary listed (or OTC listed) companies and foreign emerging stock companies | filing of operation regions of primary listed (or OTC listed) companies and foreign emerging stock companies | Subparagraph 34, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 13 | Information on employee numbers, benefit expenses and average numbers thereof of domestic listed companies for the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/(annual financial reports) information on employee numbers and benefit (compensation) expenses/filing of employee numbers, benefit expenses and average numbers thereof (applicable to filings for and after 2020)). | Subparagraph 14, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 14 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 15 | Information of director/supervisor remunerations in the most recent fiscal year (for example, filing must be made for the year of 2015 in the end of March 2016).  Note: If the employee compensation distributed to directors is subject to further negotiation and discussion, the actual number of compensation must be filed within 10 days following the end of each fiscal year.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of directors and supervisors remunerations).  For a company that did not have any consolidated financial report for the most recent year, it is exempted from filing of the consolidated financial report for director/supervisor remunerations. | Subparagraph 25, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 16 | Results of self-evaluation or peer evaluation of board of directors and individual directors. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of evaluation of board of directors). | Subparagraph 31, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 17 | Companies offering and issuing or privately placing corporate bonds shall file the actual figures simultaneously with the audited or reviewed financial statements during the surviving period between the issue date and the due date of the corporate bonds. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (actual figures)). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 1 | 1 | Consolidated list of the maximum number of shares and amount that a listed company is permitted to buy back its own shares. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of maximum number of shares and amount that a listed company is permitted to buy back its own shares)  Regardless of whether a listed company keeps any shares in its treasury, the company is required to file "the maximum number of shares and amount that a listed company is permitted to buy back its own shares" as disclosed in its latest financial statements. | Subparagraph 16, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of share certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies and their subsidiaries shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Quarterly report on use of proceeds for rights issue or issue of corporate bonds.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of rights issue and issue of corporate bonds/quarterly report on use of proceeds). (Since December 11, 2004, the rights issue or offering companies filed with competent authorities with effective registration must upload the evaluation reports of the lead underwriter and the certifying CPA). | 1. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | An evaluation report issued by the lead underwriter after a company issues new shares due to a merger or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law.  An evaluation report issued by the lead underwriter after sponsoring issuance of overseas depositary receipts by new share issuance, merging with a foreign company, assuming a foreign company's shares or acquiring or spin-off of a foreign company in accordance with law.  Note: Within 10 days following the end of each quarter for the year after completing the registration. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/evaluation report issued by the lead underwriter after the company completes a merge or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers |
| 4 | Information about employee stock option certificates: Details of stock option subscribed by domestic and foreign managerial officers and department/branch chiefs  Note:  1. Information for the preceding quarter shall be reported within 10 days following the end of each quarter.  2. Please set "exempt from reporting" if no employee stock option certificates are issued. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/reporting after the issuance of employee stock option certificates/information about employee stock option certificates subscribed by managerial officers and department/branch chiefs – to be reported within 10 days following the end of each quarter). | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Filing of quarterly report on use of fund raised from private placement of securities after fully collecting the subscription price.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/private placement reporting/ quarterly report on use of proceeds raised from private placement of securities). | 1. Letter No. Chin-Kuan-Cheng-1-094004469 dated October 11, 2005 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued.  2. Announcement of issuance of new shares, if subscription of the employee stock option certificates previously issued was delivered with new shares or payment certificates of shares.  Note: Announcement shall be made within 15 days following the end of the quarter when the share certificates were delivered. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of domestic securities/announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/filing of all announcements/matters required to be announced under Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers). | Article 37, 49, and 59 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers |
| 3 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Reasons for the discrepancy between the filing figures regarding the material information about the transactions between a listed company and its related parties for the current quarter and the same as audited (or reviewed) by the CPA:  The information regarding material transactions with related parties made as of the end of the preceding month shall be filed prior to the end of each month. If the discrepancy between the accumulated figure for the fourth quarter of the preceding year and the CPA-audited (or CPA-reviewed) figure reaches 10% and the amount exceeds NT$50,000,000, the reasons for the discrepancy shall be additionally reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of related party transactions/explanations to the discrepancy between the filed figures regarding related party transactions and CPA-audited (or CPA-reviewed) figures). Please request the person in charge at the Listing Governance Department to confirm the contents upon input of the relevant information and then announce the material information. | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 5 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | 30 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds   1. shall report the unaudited figures for the preceding quarter within the one-month period following the end of each quarter during the surviving period between the issue date and the due date of the corporate bonds. Furthermore, the actual figures shall be filed simultaneously with the audited or reviewed financial statements; and 2. shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (unaudited figures). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Annual employee benefit and remuneration information   1. Information on the compensation received by the full time employees who do not assume management positions in domestic listed companies. 2. Employee benefit policy and rights and interests protection measures. | 1. The relevant information, as well as the checklist signed or sealed by the CPA in PDF form, shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the information of corporate governance/filing of the annual employee benefit and remuneration information/filing of information on the compensation received by full time employees who do not assume management positions in domestic listed companies). 2. For companies in which the average compensation received by the full time employees who do not assume management positions meeting any of the selection indicators, after being notified separately by TWSE, please upload the relevant information to the Market Observation Post System by the end of May (sii.twse.com.tw/filing of the information of corporate governance/filing of the annual employee benefit and remuneration information/explanation of the relevance between the corporate operating result and the employee remuneration and its reasonableness). Companies failing to meet any of the selection indicators may also upload such information voluntarily. 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the information of corporate governance/filing of the annual employee benefit and remuneration information/filing of disclosure of employee benefit policy and rights and interests protection measures). | Subparagraph 31, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies and their subsidiaries shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 15 | 1 | File financial report and consolidated financial report for the first quarter.  Note 1: Within 45 days following the end of the first quarter of each fiscal year.  Note 2: The financial report of a financial holding company shall be filed within 60 days following the end of the first quarter (i.e., May 30). | 1. One formatted submission.  2. One copy of the financial report reviewed by the CPA.  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/IFRS financial statement filing process, and explanations regarding published financial reports).  4. A copy of the minutes recording the submission of the financial report to the board.  5. A copy of the financial report announcement and filing checklist.  6. Declaration that the financial report contains no misrepresentations or omissions, which shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of the declaration issued pursuant to Paragraph 3, Article 14 of the Securities and Exchange Act).  7. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial report).  Note: When being filed in the PDF format, electronic books (except for the audit/review reports and the four basic financial statements prepared by CPAs) should be converted to PDFs in their original texts rather than in those scanned from paper-based materials, to facilitate investors' search for the content of such books.  8. Original written material of the aforementioned documents shall be filed with the Securities and Futures Bureau (one copy each of the financial report and relevant documents), the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation (one copy each of the financial report and relevant documents).  9. An examination table for changes in business items (to be submitted to the Taiwan Stock Exchange Corporation only).  10. A company that has published its financial forecast in accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies shall publicly disclose and report the following matters:  (1) The date of the original forecast statement of comprehensive income, the date of any subsequent amendments thereto, the annual achievement rate compared against the annual forecast for the relevant fiscal year (up to the financial period of the then current financial report) and the quarterly achievement rate compared against the quarter forecast for the relevant quarter.  (2) If the discrepancy between the actual comprehensive income and the achievement of the forecast of comprehensive income as of the then current quarter reaches 20 percent or more, the company shall re-evaluate the appropriateness of its basic assumptions; examine the feasibility of the response measures for the remaining months and explain the basis not to provide updated financial forecast. If the financial forecast has been reviewed by a CPA, the company shall make the disclosure and report together with an opinion from the CPA as to the reasonableness of not providing updated financial forecast. | 1. Article 36 of the Securities and Exchange Act 2. Article 4 of the Securities and Exchange Act Enforcement Rules 3. Item 5, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Letter No. 84-Tai-Tsai-Cheng-6-00101 dated January 16, 1995 5. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 6. Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 7. Article 14 of the Securities and Exchange Act 8. Executive Yuan Financial Supervisory Commission Decree No. Chin-Guan-Cheng-6-0950001436 dated March 24, 2006 9. Decree No. Chin-Guan-Cheng-6-0960034217 dated July 9, 2007 and Letter No. Tai-Cheng-Shang-0960018929 dated July 16, 2007 10. Letter No. Tai-Cheng-Shan-10000024671 dated January 20, 2011 11. Decree No. Chin-Guan-Yin-Fa-10110002230 dated May 18, 2012 12. Letter No. Cheng-Chi-Shen-1020035072 dated August 16, 2013 13. Article 165-1 of the Securities and Exchange Act 14. Article 4 of Determination Standards for Subparagraph 14, Paragraph 1, Article 50 and Subparagraph 11, Paragraph 1, Article 50-3 of Operating Rules of the Taiwan Stock Exchange Corporation 15. Articles 18 and 23 of the Regulations Governing the Publication of Financial Forecasts of Public Companies 16. Article 29 of the Regulations Governing Preparation of Financial Reports by Securities Issuers |
| 2 | Upload matters disclosed in notes.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information disclosed in the notes to the financial statements/filing of information disclosed in the notes to the financial statements). | Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Filing of information regarding the enterprise group of the listed company.  Information on "securities held by affiliates" and "changes in the number of pledged shares which are held by affiliates" shall be reported between April 16 and May 15 of each year. Note: Starting from the fourth quarter of 2018, only securities which are issued by domestic public companies and held by listed companies and affiliates shall be reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing by enterprise groups). | The first part of Subparagraph 12, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Filing of investments in mainland China.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in mainland China/filing of the actual amount of investments in mainland China in the current quarter). | Subparagraph 8, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Filing of investments in overseas subsidiaries.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in overseas subsidiaries/filing of the actual amount of investments in overseas subsidiaries/filing of locations of ultimate investments in overseas (including PRC) subsidiaries (quarterly)). | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Filing of the basic information regarding the company's industry classification.  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of setups of basic information regarding the company's industry classification) | 1. Subparagraph 23, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940100584 dated March 4, 2005 |
| 7 | Filing of the information regarding the company's top ten supplying and purchasing partners (voluntary filing).  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the names of insiders who are spouses or relatives within the second degree of kinship of other insiders, and top ten supplying and purchasing partners). | 1. Subparagraph 22, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940103640 dated December 20, 2005 |
| 8 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | Companies offering and issuing or privately placing corporate bonds shall file the actual figures simultaneously with the audited or reviewed financial statements during the surviving period between the issue date and the due date of the corporate bonds. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (actual figures)). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 16 | 1 | Consolidated list of the maximum number of shares and amount that a listed company is permitted to buy back its own shares. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of maximum number of shares and amount that a listed company is permitted to buy back its own shares).  Regardless of whether a company keeps any shares in its treasury, the company is required to file "the maximum number of shares and amount that a listed company is permitted to buy back its own shares" as disclosed in its latest financial report. | 1. Subparagraph 16, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2011 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | 30 | 1 | Reasons for the discrepancy between the filed figures regarding the material information about the transactions between a listed company and its related parties for the current quarter and the same as audited (or reviewed) by CPA.  The information regarding material transactions with related parties made as of the end of the preceding month shall be filed by the end of each month. If the discrepancy between the accumulated figure for the first quarter of the present year and the CPA-audited (or CPA-reviewed) figure reaches 10% and the amount exceeds NT$50,000,000, the reasons for the discrepancy shall be additionally reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of related party transactions/explanations to the discrepancy between the filed figures regarding related party transactions and CPA-audited (or CPA-reviewed) figures). Please inform the person in charge at the Listing Governance Department to confirm the contents, and then announce the material information. | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 5 | 31 | 1 | Improvements on defects and irregularities in the company's internal control system | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of internal audit/improvements on defects and irregularities in the company's internal control system) | Article 20 of Regulations Governing Establishment of Internal Control Systems by Public Companies. |
| 2 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 3 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | 15 | 1 | To report changes in shareholding of corporate insiders  Note: To report changes in shareholding of corporate insiders for last month prior to the 15th day of each month | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | 30 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Disclosure of information on corporate environment, social and corporate governance.  Note: The information mentioned above refers to the information of the preceding year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of disclosure of information on corporate environment, social and corporate governance (ESG)). | Subparagraph 32, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies and their subsidiaries shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Quarterly report on use of proceeds for rights issue or issue of corporate bonds.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of rights issue and issue of corporate bonds/quarterly report on use of proceeds). (Since December 11, 2004, the rights issue or offering companies filed with competent authorities with effective registration must upload the evaluation reports of the lead underwriter or the certifying CPA). | 1. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | An evaluation report issued by the lead underwriter after a company issues new shares due to a merger or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law.  An evaluation report issued by the lead underwriter after sponsoring issuance of overseas depositary receipts by new share issuance, merging with a foreign company, assuming a foreign company's shares or acquiring or spin-off of a foreign company in accordance with law.  Note: Within 10 days following the end of each quarter for the year after completing the registration. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/evaluation report issued by the lead underwriter after the company completes a merge or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers  2. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers |
| 4 | Information about employee stock option certificates: Details of stock option subscribed by domestic and foreign managerial officers and department/branch chiefs  Note:  1. Information for the preceding quarter shall be reported within 10 days following the end of each quarter.  2. Please set "exempt from reporting" if no employee stock option certificates are issued. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/reporting after the issuance of employee stock option certificates/information about employee stock option certificates subscribed by managerial officers and department/branch chiefs – to be reported within 10 days following the end of each quarter). | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Filing of quarterly report on use of fund raised from private placement of securities after fully collecting the subscription price.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/private placement reporting/ quarterly report on use of fund raised from private placement of securities). | 1. Letter No. Chin-Kuan-Cheng-1-094004469 dated October 11, 2005 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued.  2. Announcement of issuance of new shares, if subscription of the employee stock option certificates previously issued was delivered with new shares or payment certificates of shares.  Note: Announcement shall be made within 15 days following the end of the quarter when the share certificates were delivered. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of domestic securities/announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/filing of all announcements/matters required to be announced under Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers). | Article 37, 49, and 59 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers |
| 3 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28, and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | 31 | 1 | Information on the directors, supervisors and shareholders holding 10% or more shares of (1) the company's corporate director/supervisor; and (2) the company's corporate shareholder(s) who hold 10% or more of the company's total issued shares.  Note: Changes shall be reported prior to the end of July each year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of changes relating to director, supervisor and corporate shareholder who hold 10% or more of the company's total issued shares). | Subparagraph 18, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 3 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Companies offering and issuing or privately placing corporate bonds   1. shall report the unaudited figures for the preceding quarter within the one-month period following the end of each quarter during the surviving period between the issue date and the due date of the corporate bonds. Furthermore, the actual figures shall be filed simultaneously with the audited or reviewed financial statements; and 2. shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (unaudited figures). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds shall be reported within 10 days following the end of each month for the preceding month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 14 | 1 | File financial report and consolidated financial report for the second quarter.  Note 1: Within 45 days following the end of the second quarter of each fiscal year.  Note 2: The financial report of a financial holding company, a bank or a bill finance company, an insurance company, a securities company, a futures company or a primary listing company shall be filed within two months following the end of the second quarter (i.e., August 31). | 1. One formatted submission.  2. One copy of the financial report reviewed by the CPA; one copy of the financial report audited by the CPA for a financial holding, insurance, securities company or primary listing company.  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/IFRS financial statement filing process, and explanations regarding published financial reports).  4. A copy of the minutes recording the submission of the financial report to the board; for a company setting up an audit committee, a copy of the meeting minutes that such audit committee members resolve the financial report (applicable to those requiring audit and attestation by the CPA); for a primary listing company, a copy of the review report issued by the convener of the audit committee shall be also submitted.  5. A copy of the financial report announcement and filing checklist.  6. Declaration that the financial report contains no misrepresentations or omissions, which shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of the declaration issued pursuant to Paragraph 3, Article 14 of the Securities and Exchange Act).  7. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial report).  Note: When being filed in the PDF format, electronic books (except for the audit/review reports and the four basic financial statements prepared by CPAs) should be converted to PDFs in their original texts rather than in those scanned from paper-based materials, to facilitate investors' search for the content of such books.  8. Original written material of the aforementioned documents shall be filed with the Securities and Futures Bureau (one copy each of the financial report and relevant documents), the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation (one copy each of the financial report and relevant documents).  9. One copy of individual financial statement audited by the CPA for a bank, bill, insurance or securities company.  10. An examination table for changes in business items (to be submitted to the Taiwan Stock Exchange Corporation only).  11. A company that has published its financial forecast in accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies shall publicly disclose and report the following matters:  (1) The date of the original forecast statement of comprehensive income, the date of any subsequent amendments thereto, the annual achievement rate compared against the annual forecast for the relevant fiscal year (up to the financial period of the then current financial report) and the quarterly achievement rate compared against the quarter forecast for the relevant quarter.  (2) If the discrepancy between the actual comprehensive income and the achievement of the forecast of comprehensive income as of the then current quarter reaches 20 percent or more, the company shall re-evaluate the appropriateness of its basic assumptions; examine the feasibility of the response measures for the remaining months and explain the basis not to provide updated financial forecast. If the financial forecast has been reviewed by a CPA, the company shall make the disclosure and report together with an opinion from the CPA as to the reasonableness of not providing updated financial forecast. | 1. Article 36 of the Securities and Exchange Act 2. Article 4 of the Securities and Exchange Act Enforcement Rules 3. Item 5, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Letter No. Tai-Cheng-88-Shang-34230 dated October 19, 1999 5. Letter No. 90-Tai-Tsai-Cheng-6-175974 dated December 31, 2001 6. Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 7. Article 14 of the Securities and Exchange Act 8. Executive Yuan Financial Supervisory Commission Decree No. Chin-Guan-Cheng-6-0950001436 dated March 24, 2006 9. Letter No. Tai-Cheng-Zhi-0960028526 dated September 29, 2007 10. Letter No. Tai-Cheng-Shan-10000024671 dated January 20, 2011 11. Article 14-5 of the Securities and Exchange Act 12. Decree No. Chin-Guan-Yin-Fa-10110002230 dated May 18, 2012 13. Decree No. Chin-Guan-Bao-Tsai-10202508121 dated August 15, 2013 14. Article 21 of the Regulations Governing Securities Firms 15. Article 165-1 of the Securities and Exchange Act 16. Article 4 of Determination Standards for Subparagraph 14, Paragraph 1, Article 50 and Subparagraph 11, Paragraph 1, Article 50-3 of Operating Rules of the Taiwan Stock Exchange Corporation 17. Articles 18 and 23 of the Regulations Governing the Publication of Financial Forecasts of Public Companies 18. Article 29 of the Regulations Governing Preparation of Financial Reports by Securities Issuers 19. Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies 20. Article 36 of Regulations Governing the Preparation of Financial Reports by Insurance Enterprises 21. Article 24 of Regulations Governing Futures Commission Merchants |
| 2 | Filing of information regarding the enterprise group of the listed company.  Information on "securities held by affiliates" and "changes in the number of pledged shares which are held by affiliates" shall be reported between July 15 and August 14 of each year.  Note: Starting from the fourth quarter of 2018, only securities which are issued by domestic public companies and held by listed companies and affiliates shall be reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing by enterprise groups). | The first part of Subparagraph 12, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Upload matters disclosed in notes.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information disclosed in the notes to the financial statements/filing of information disclosed in the notes to the financial statements). | Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Filing of investments in mainland China.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in mainland China/filing of the actual amount of investments in mainland China in the current quarter). | Subparagraph 8, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Filing of investments in overseas subsidiaries.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in overseas subsidiaries/filing of the actual amount of investments in overseas subsidiaries/filing of locations of ultimate investments in overseas (including PRC) subsidiaries (quarterly)). | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Filing of the basic information regarding the company's industry classification.  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of setups of basic information regarding the company's industry classification) | 1. Subparagraph 23, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940100584 dated March 4, 2005 |
| 7 | Filing of the information regarding the company's top ten supplying and purchasing partners (voluntary filing).  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the names of insiders who are spouses or relatives within the second degree of kinship of other insiders, and top ten supplying and purchasing partners). | 1. Subparagraph 22, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940103640 dated December 20, 2005 |
| 8 | Companies offering and issuing or privately placing corporate bonds shall file the actual figures simultaneously with the audited or reviewed financial statements during the surviving period between the issue date and the due date of the corporate bonds. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (actual figures)). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 15 | 1 | Consolidated list of the maximum number of shares and amount that a listed company is permitted to buy back its own shares. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of maximum number of shares and amount that a listed company is permitted to buy back its own shares).  Regardless of whether a company keeps any shares in its treasury, the company is required to file "the maximum number of shares and amount that a listed company is permitted to buy back its own shares" as disclosed in its latest financial report.  Note: Primary listed companies shall upload relevant information on the day following the deadline for reporting their financial statements in each quarter. | 1. Subparagraph 16, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2011 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | 29 | 1 | Reasons for the discrepancy between the filed figures regarding the material information about the transactions between a listed company and its related parties for the current quarter and the same as audited (or reviewed) by CPA.  The information regarding material transactions with related parties made as of the end of the preceding month shall be filed by the end of each month. If the discrepancy between the accumulated figure for the second quarter of the present year and the CPA-audited (or CPA-reviewed) figure reaches 10% and the amount exceeds NT$50,000,000, the reasons for the discrepancy shall be additionally reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of related party transactions/explanations to the discrepancy between the filed figures regarding related party transactions and CPA-audited (or CPA-reviewed) figures). Please inform the person in charge at the Listing Governance Department to confirm the contents, and then announce the material information. | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 8 | 31 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | GRI reports and their links at the company's website. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of GRI reports). | 1. Paragraph 3, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 2. Subparagraph 32, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Taiwan Stock Exchange Corporation Rules Governing Preparation and Filing of Sustainability Reports by TWSE Listed Companies |
| 9 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | 10 | 1 | 1. Information of Revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies and their subsidiaries shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2011 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | 30 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies and their subsidiaries shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Quarterly report on use of proceeds for rights issue or issue of corporate bonds.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of rights issue and issue of corporate bonds/quarterly report on use of proceeds). (Since December 11, 2004, the rights issue or offering companies approved by competent authorities must upload the evaluation reports of the lead underwriter or the certifying CPA). | 1. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | An evaluation report issued by the lead underwriter after a company issues new shares due to a merger or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law.  An evaluation report issued by the lead underwriter after sponsoring issuance of overseas depositary receipts by new share issuance, merging with a foreign company, assuming a foreign company's shares or acquiring or spin-off of a foreign company in accordance with law.  Note: Within 10 days following the end of each quarter for the year after completing the registration. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/evaluation report issued by the lead underwriter after the company completes a merge or acquisition of shares in another company or issues new shares after acquisition or spin off in accordance with law). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers  2. Article 11 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers |
| 4 | Information about employee stock option certificates: Details of stock option subscribed by domestic and foreign managerial officers and department/branch chiefs  Note:  1. Information for the preceding quarter shall be reported within 10 days following the end of each quarter.  2. Please set "exempt from reporting" if no employee stock option certificates are issued. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting after the issuance of employee stock option certificates/reporting of employee stock option certificates/information about employee stock option certificates subscribed by managerial officers and department/branch chiefs – to be reported within 10 days following the end of each quarter). | Subparagraph 17, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/special section for reporting creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Filing of quarterly report on use of fund raised from private placement of securities after fully collecting the subscription price.  Note: Within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/private placement reporting/ quarterly report on use of fund raised from private placement of securities). | 1. Letter No. Chin-Kuan-Cheng-1-094004469 dated October 11, 2005 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 9 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued.  2. Announcement of issuance of new shares, if subscription of the employee stock option certificates previously issued was delivered with new shares or payment certificates of shares.  Note: Announcement shall be made within 15 days following the end of the quarter when the share certificates were delivered. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of domestic securities/filing of all announcements/announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/matters required to be announced under Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers). | Article 37, 49, and 59 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers |
| 3 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 10 | 31 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds   1. shall report the unaudited figures for the preceding quarter within the one-month period following the end of each quarter during the surviving period between the issue date and the due date of the corporate bonds. Furthermore, the actual figures shall be filed simultaneously with the audited or reviewed financial statements; and 2. shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (unaudited figures). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 5 | 1 | Changes in domestic and overseas securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds shall be reported within 10 days following the end of each month for the preceding month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/special section for reporting creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 14 | 1 | File financial report and consolidated financial report for the third quarter.  Note 1: Within 45 days following the end of the third quarter of each fiscal year.  Note 2: The financial report of a financial holding company shall be filed within 60 days following the end of the third quarter (i.e., November 29). | 1. One formatted submission.  2. One copy of the financial report reviewed by the CPA.  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/IFRS financial statement filing process, and explanations regarding published financial reports).  4. A copy of the minutes recording the submission of the financial report to the board.  5. A copy of the financial report announcement and filing checklist.  6. Declaration that the financial report contains no misrepresentations or omissions, which shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of the declaration issued pursuant to Paragraph 3, Article 14 of the Securities and Exchange Act).  7. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial report).  Note: When being filed in the PDF format, electronic books (except for the audit/review reports and the four basic financial statements prepared by CPAs) should be converted to PDFs in their original texts rather than in those scanned from paper-based materials, to facilitate investors' search for the content of such books.  8. Original written material of the aforementioned documents shall be filed with the Securities and Futures Bureau (one copy each of the financial report and relevant documents), the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation (one copy each of the financial report and relevant documents).  9. An examination table for changes in business items (to be submitted to the Taiwan Stock Exchange Corporation only).  10. A company that has published its financial forecast in accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies shall publicly disclose and report the following matters:  (1) The date of the original forecast statement of comprehensive income, the date of any subsequent amendments thereto, the annual achievement rate compared against the annual forecast for the relevant fiscal year (up to the financial period of the then current financial report) and the quarterly achievement rate compared against the quarter forecast for the relevant quarter.  (2) If the discrepancy between the actual comprehensive income and the achievement of the forecast of comprehensive income as of the then current quarter reaches 20 percent or more, the company shall re-evaluate the appropriateness of its basic assumptions; examine the feasibility of the response measures for the remaining months and explain the basis not to provide updated financial forecast. If the financial forecast has been reviewed by a CPA, the company shall make the disclosure and report together with an opinion from the CPA as to the reasonableness of not providing updated financial forecast. | 1. Article 36 of the Securities and Exchange Act 2. Article 4 of the Securities and Exchange Act Enforcement Rules 3. Item 5, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Letter No. 84-Tai-Tsai-Cheng-6-00101 dated January 16, 1995 5. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 6. Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 7. Article 14 of the Securities and Exchange Act 8. Executive Yuan Financial Supervisory Commission Decree No. Chin-Guan-Cheng-6-0950001436 dated March 24, 2006 9. Decree No. Chin-Guan-Cheng-6-0960034217 dated July 9, 2007 and Letter No. Tai-Cheng-Shang-0960018929 dated July 16, 2007 10. Letter No. Tai-Cheng-Shan-10000024671 dated January 20, 2011 11. Decree No. Chin-Guan-Yin-Fa-10110002230 dated May 18, 2012 12. Letter No. Cheng-Chi-Shen-1020035072 dated August 16, 2013 13. Article 165-1 of the Securities and Exchange Act 14. Article 4 of Determination Standards for Subparagraph 14, Paragraph 1, Article 50 and Subparagraph 11, Paragraph 1, Article 50-3 of Operating Rules of the Taiwan Stock Exchange Corporation 15. Articles 18 and 23 of the Regulations Governing the Publication of Financial Forecasts of Public Companies 16. Article 29 of the Regulations Governing Preparation of Financial Reports by Securities Issuers |
| 2 | Filing of information regarding the enterprise group of the listed company.  Information on "securities held by affiliates" and "changes in the number of pledged shares which are held by affiliates" shall be reported between October 15 and November 14 of each year.  Note: Starting from the fourth quarter of 2018, only securities which are issued by domestic public companies and held by listed companies and affiliates shall be reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing by enterprise groups). | The first part of Subparagraph 12, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Upload matters disclosed in notes.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information disclosed in the notes to the financial statements/filing of information disclosed in the notes to the financial statements). | Subparagraph 1, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Filing of investments in mainland China.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in mainland China/filing of the actual amount of investments in mainland China in the current quarter). | Subparagraph 8, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Filing of investments in overseas subsidiaries.  Note: Same filing time as the filing of financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in overseas subsidiaries/filing of the actual amount of investments in overseas subsidiaries/filing of locations of ultimate investments in overseas (including PRC) subsidiaries (quarterly)). | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Filing of the basic information regarding the company's industry classification.  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of setups of basic information regarding the company's industry classification) | 1. Subparagraph 23, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940100584 dated March 4, 2005 |
| 7 | Filing of the information regarding the company's top ten supplying and purchasing partners (voluntary filing).  Note: Same filing time as the filing of the financial statements. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the names of insiders who are spouses or relatives within the second degree of kinship of other insiders, and top ten supplying and purchasing partners). | 1. Subparagraph 22, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0940103640 dated December 20, 2005 |
| 8 | Companies offering and issuing or privately placing corporate bonds shall file the actual figures simultaneously with the audited or reviewed financial statements during the surviving period between the issue date and the due date of the corporate bonds. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for the most recent quarter (actual figures)). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 15 | 1 | Consolidated list of the maximum number of shares and amount that a listed company is permitted to buy back its own shares. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of maximum number of shares and amount that a listed company is permitted to buy back its own shares).  Regardless of whether a company keeps any shares in its treasury, the company is required to file "the maximum number of shares and amount that a listed company is permitted to buy back its own shares" as disclosed in its latest financial report. | Subparagraph 16, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2011 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 11 | 29 | 1 | Reasons for the discrepancy between the filed figures regarding the material information about the transactions between a listed company and its related parties for the current quarter and the same as audited (or reviewed) by CPA.  The information regarding material transactions with related parties made as of the end of the preceding month shall be filed by the end of each month. If the discrepancy between the accumulated figure for the third quarter of the present year and the CPA-audited (or CPA-reviewed) figure reaches 10% and the amount exceeds NT$50,000,000, the reasons for the discrepancy shall be additionally reported. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of related party transactions/explanations to the discrepancy between the filed figures regarding related party transactions and CPA-audited (or CPA-reviewed) figures). Please inform the person in charge at the Listing Governance Department to confirm the contents, and then announce the material information. | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 11 | 30 | 1 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 2 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 5 | 1 | Changes domestic and overseas in securities issued (including convertible (with warrants or exchangeable) corporate bonds, preferred shares, stock warrant certificate, certificate of payment of shares, certificates of entitlement to new shares form convertible bond, and employee stock option certificates, etc) for the preceding month shall be reported prior to the 5th day of each month and the maintenance of numbers of ordinary shares listed on TWSE. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of conversion of domestic and overseas securities/reporting of conversion of domestic and overseas securities/new/select the applicable securities name (type) and then file report). Please set "exempt from reporting" if no such securities were issued. 2. The maintenance of numbers of ordinary shares listed on TWSE shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR, effective on the 15th day of the current month which shall be postponed if the day falls on a holiday). | 1. Subparagraph 20, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0920024111 dated October 6, 2003 |
| 2 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information for the preceding month shall be reported prior to the 5th day of each month. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants) | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 10 | 1 | 1. Information of revenues of the preceding month shall be reported prior to the 10th day of each month. However, investment holding companies and financial holding companies shall report information of the monthly revenues of their qualified subsidiaries for and on behalf of such subsidiaries.  2. Information of derivatives transactions. | 1. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of revenues after adopting IFRS/monthly revenues revenue reporting).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/ reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement pursuant to "Regulations Governing Acquisition and Disposal of Assets by Public Companies"/announcement prior to the 10th day of each month is applicable to those engaging in derivatives transactions). Please select the applicable application forms and items, and then upload relevant files. Please set "exempt from reporting" on a monthly basis if there is no such derivatives transaction (including listed companies and all its non-public offering subsidiaries in Taiwan). | 1. Paragraph 1, Article 36 and Article 36-1 of the Securities and Exchange Act 2. Article 5 of the Securities and Exchange Act Enforcement Rules 3. Letter No. 84-Tai-Tsai-Cheng-6-0010 dated January 16, 1995 4. Letter No. 86-Tai-Tsai-Cheng-6-00669 dated February 22, 1997 5. Letter No. Tai-Cheng-88-Shang-09556 dated April 13, 1999 6. Letter No. Tai-Cheng-90-Tai-Tsai-Cheng-6-003888 dated August 10, 2001 7. Letter No. Tai-Tsai-Cheng-6-0910004197 dated August 6, 2002 8. Letter No. Tai-Tsai-Cheng-6-0910006432 dated December 31, 2002 9. Letter No. Chin-Kuan-Cheng-1-0970045504 dated October 16, 2008 10. Subparagraphs 4 and 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0991700194 dated January 21, 2010 12. Paragraph 4, Article 31 of Taiwan Stock Exchange Corporation Regulations Governing the Acquisition and Disposal of Assets by Public Companies |
| 2 | Changes in offering and issuing or private placement of domestic corporate bonds for the preceding month shall be reported within 10 days following the end of each month. | The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | 1. Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Companies offering and issuing or privately placing corporate bonds shall report the funds raising plan and custody method, sources of funds for repaying corporate bonds, and a concrete explanations thereof in accordance with subparagraph 5, paragraph 1, Article 248 of the Company Act within 10 days of each month during the six-month period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/special section for reporting creditworthiness/explanations on funds repaying source and any concerns). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | The details of funds lending, and endorsements and guarantees shall be reported prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/ reporting of details of funds lending, and endorsements and guarantee). | 1. Letter No. Tai-Cheng-Shang-0960009099 dated April 18, 2007 2. Subparagraph 7, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | The primary listing companies shall file monthly reports of their outstanding shares as well as bonds in Taiwan for the preceding month prior to the 10th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of foreign issuers' outstanding shares, TDRs and bonds/monthly reports of foreign issuers' outstanding shares, TDRs and bonds) | Item 28, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 15 | 1 | Reporting of the changes in shareholding of corporate insiders.  Note: Changes in shareholding of corporate insiders for the preceding month shall be reported prior to the 15th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post filing of corporate insiders/changes in shareholding of corporate insiders). | 1. Article 25 of the Securities and Exchange Act 2. Subparagraph 13, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | 1. Information about the major current positions and major experience of independent directors of a listed company, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance (or attendance as non-voting delegates) at board meetings and training courses taken by each director and supervisor.  Note: The changes for preceding month shall be reported prior to the 15th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Subparagraph 19, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 3 | Listed companies shall report the status regarding the purchase of liability insurance for their directors and supervisors.  Note: The insurance status shall be reported by the 15th day of the immediate following month of the effective date of the insurance policy. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ reporting of the status regarding the purchase of liability insurance for directors and supervisors). | Subparagraph 26, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 20 | 1 | Information about outstanding overseas securities; or the related parties in the relevant applications for redemption of overseas depositary receipts or conversion of overseas corporate bonds or exercise of warrants, and (1) names, (2) nationalities, and (3) number of subscribed shares of the shareholders whose accumulative applications for redemption or conversion or number of subscribed shares are more than 10% of the total issued overseas securities in such applications.  Note: The information as of the 15th day of the current month shall be reported prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities /statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | 1. Articles 21, 28 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers 2. Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2 | Statistics of revenues of respective products (voluntary reporting).  Note: A voluntary reporter shall continue to report till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). | 1. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Chin-Kuan-Cheng-Shen-1010040677 dated October 11, 2012 |
| 3 | Those who have received notice from Taiwan Stock Exchange Corporation shall publicly disclose and file relevant financial information for the preceding month prior to the 20th day of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of regular disclosure of financial information/filing of regular disclosure of financial information). | Subparagraph 35, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 4 | Those who have subsidiaries listed on foreign stock markets shall publicly disclose and file in Chinese or Chinese translation of information publicly disclosed by subsidiaries in foreign stock markets for the preceding month prior to the 20th day of each month. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of subsidiaries in foreign stock markets). If there has been no disclosure in the preceding month, please select "exempt from reporting".  2. If there is any error in details of subsidiaries listed on foreign stock markets, please correct in the column of listing on foreign stock markets under the filing of basic information of subsidiaries. | Subparagraph 9, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 31 | 1 | File internal audit plan for the next year as approved by the board of directors. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of internal audit/filing of the date of the internal audit plan approved by the board of directors, internal audit and internal audit plan). | Articles 13 and 19 of the Regulations Governing Establishment of Internal Control Systems by Public Companies |
| 2 | Information of material transaction between related parties:  Relevant information of acquisition or disposal of assets, purchase, sales, account receivables and account payable after offsetting transactions between parents and subsidiaries as of the end of the preceding month to be reported by the end of the following month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of related party transactions/reporting of related party transactions). If there has been no related party transaction as of the end of the preceding month for the current year, please select "exempt from reporting". If there has been no related party transaction only in the preceding month, reporting is still required. | 1. Subparagraph 27, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Chih-0981800912 dated March 24, 2009 |
| 12 | 31 | 3 | Financial Information.  Note: File the information for the preceding month by the end of each month. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial information). | Subparagraph 6, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 31 | 4 | Companies offering and issuing or privately placing corporate bonds shall report the unaudited figures for the preceding month during the one-year surviving period prior to the due date of the corporate bonds or the date that creditors may exercise put rights. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/filing of relevant month financial information for bonds issued to be due within a year). | Subparagraph 11, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 12 | 31 | 5 | Unaudited income information (voluntary filing).  Note: Companies voluntarily subject to monthly filing shall continue the filing until the end of the fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income). | Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  I. Listed Company | | | | | |
| --- | --- | --- | --- | --- | --- |
| B. Non-Regular Items Published by the Domestic Listing Department and Foreign Listing Department of Taiwan Stock Exchange Corporation on July 16, 2024 | | | | | |
| Item | Matters to be Reported | | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1 | Basic information of the company and its subsidiaries and significant subsidiaries. | | Update relevant information within 2 days after such changes are made or after the completion of amendment registration. | 1. Changes in basic information of the company shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of the company and capital stock formation). The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues). 2. Increases in the number of subsidiaries or changes in information of subsidiaries shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of subsidiaries, sii.twse.com.tw/filing by enterprise groups/filing of basic information of affiliates); elimination of subsidiaries shall be filed with the Taiwan Stock Exchange Corporation with relevant supporting documents and letters for the Taiwan Stock Exchange Corporation to delete the relevant information. 3. Changes in significant subsidiaries shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information on significant subsidiary/basic information of the significant subsidiary). 4. File the statement for material changes in significant subsidiaries and relevant supporting documents to the Taiwan Stock Exchange Corporation within 5 days of such changes in significant subsidiaries. | 1. The last part of Subparagraph 12, Paragraph 1, and Subparagraphs 2 and 13, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets |
| 2 | Submit financial forecast report. | | File in accordance with the filing time as set forth in the Regulations Governing Publication of Financial Forecasts of Public Companies. | 1. One formatted submission. 2. Upload the following information on the announcement day:   Full financial forecast   1. Upload the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/basic information of current forecast (applicable to full financial forecast), and filing of the explanation on full financial forecast and IFRSs financial forecast). 2. To comply with Subparagraphs 13, Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities, after the filing of the explanation on financial forecast has been made, please announce the same as material information.   Simple financial forecast: upload the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/filing of the explanation on simple financial forecast, and please announce the same as material information.   1. One copy of the checklist on filing of financial forecast. 2. One copy of the meeting minutes of the board of directors (applicable where a financial forecast is approved by a board meeting). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of financial forecast). 4. Original written material to be filed with the Securities and Futures Bureau, the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation and the SFIC. | 1. Letter No. 81-Tai-Tsai-Cheng-6-00232 dated February 11, 1992 2. Letter No. 86-Tai-Tsai-Cheng-6-00588 dated January 29, 1997 3. Regulations Governing the Publication of Financial Forecasts of Public Companies 4. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 3 | Update or amend financial forecast. | | 1. Public announcement on non-application of financial forecast:   Publicly announce the non-application of the financial forecast previously announced and its impact within 2 days of becoming aware of such non-application.   1. Public announcement on update on or amendment to financial forecast:   Re-file within 10 days of becoming of the update on or amendment to the financial forecast. | 1. One formatted submission. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/filing of explanation on non-application to announced financial forecast). 3. To comply with Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities, after the filing of non-application to announced financial forecast, please announce the same as material information. 4. One formatted submission. 5. Upload the following information on the announcement day:   Full financial forecast   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/basic information of current forecast (applicable to full financial forecast), and filing of the explanation on full financial forecast and IFRSs financial forecast). 2. After the filing of the explanation on financial forecast has been made, please announce the same as material information.   Simple financial forecast: upload the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/filing of the explanation on simple financial forecast, and please announce the same as material information.   1. One copy of the checklist on filing of financial forecast. 2. One copy of the meeting minutes of the board of directors (applicable to where the financial forecast is approved by a board meeting). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of financial forecast). 4. Original written material to be filed with the Securities and Futures Bureau, the Financial Supervisory Commission, Executive Yuan, with photocopies thereof to be delivered to the Taiwan Stock Exchange Corporation and the SFIC. | 1. Regulations Governing the Publication of Financial Forecasts of Public Companies 2. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 3. Letter No. 81-Tai-Tsai-Cheng-6-00232 dated February 11, 1992 4. Letter No. 86-Tai-Tsai-Cheng-6-00588 dated January 29, 1997 5. Regulations Governing the Publication of Financial Forecasts of Public Companies 6. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 4 | Financial forecast remain effective. | | When filing the current financial report. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial forecast/filing of explanation on the effectiveness of the announced financial forecast). | Regulations Governing the Publication of Financial Forecasts of Public Companies |
| 5 | Make public announcement before the convention of the regular shareholders' meeting. | | Before the date of the shareholders' meeting resolved by the board of directors. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/prior registration of the date of the convention of the regular shareholders' meeting). | 1. Subparagraph 8, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0991700194 dated January 15, 2010 |
| 5 | Make public announcement before the convention of regular shareholders’ meeting. | | The date of the shareholders' meeting resolved by the board of directors (two hours prior to the commencement of trading hours of the next business day following the date of the board resolution).  Two hours prior to the commencement of trading hours of the next business day following the day of declaration of dividends resolved (proposed) by the board of directors.  Upload the relevant information at least 12 business days prior to the commencement of the proposed suspension period for title transfer of shares; provided that the declaration of dividends, bonus and rights can be announced at least 40 days prior to the convention of the shareholders' meeting if any of the provisos listed in Paragraph 1, Article 46 of the Operating Rules of the Taiwan Stock Exchange Corporation occurs and such matter has been announced and elaborated.  (A primary listed company that cannot dispatch the shareholders' meeting notices 30 days prior to the date of the shareholders' annual meeting due to the laws and regulations of the primary company's home country shall dispatch the shareholders' meeting notices to each shareholder at least 31 days prior to the date of the shareholders' annual meeting.)  Prior to the period in which changes in entries in the shareholders register are suspended  Within 2 days after the expiration of the period for accepting nomination of directors (including independent directors) and supervisors  Within 2 days after the expiration of the period for accepting shareholders' proposal  Within 2 days after the board of directors meeting or 40 days prior to the convention of the annual general shareholders' meeting (whichever is earlier)  Within 2 days after the board of directors meeting or 30 days prior to the convention of the annual general shareholders' meeting (whichever is earlier)  Upload the electronic file 30 days prior to the convention of the shareholders' meeting.  (A primary listed company that cannot comply with Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies to dispatch shareholders' meeting notice due to the laws and regulations of the primary company's home country shall file the information listed in the right column prior to the latest date for dispatching the shareholders' meeting notices (i.e., no later than 21 days prior to the date of the shareholders' annual meeting).) | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The declaration of dividends shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of declaration of dividends/declaration of dividends) and shall be announced as material information (sii.twse.com.tw/filing of material information/filing of material information).   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/public announcement and filing of ex-dividend or ex-right at the shareholder's meeting/announcement on convention of the regular shareholders’ meeting) for public announcement of the date and the cases of the meeting. 2. Upload one copy of the meeting minutes of the board meeting in the form of attachment. 3. Where there is any occurrence as set forth under Paragraph 4, Article 173 of the Company Act, one copy of the approval issued by the local regulator shall also be uploaded in the form of attachment. 4. One copy of the attachments that shall also be uploaded.   Change of the date of special shareholders’ meeting after public announcement:   * 1. Public announcement of revocation of the previous date of the special shareholders’ meeting shall be made first and in the meantime the date of the special shareholders’ meeting shall be re-announced. Upload the relevant information to (sii.twse.com.tw/filing of all announcements/announcement on convention of special shareholders’ meeting).   2. Upon revocation, hard copies of the meeting minutes of the board of directors evidencing the changes and the relevant information shall be submitted to the Taiwan Stock Exchange Corporation and fax is acceptable only in the case of emergency.   3. Public announcement on the reason and relevant matters for the above revocation shall be simultaneously made.  1. Where the directors and supervisors are elected through a nomination process, relevant information regarding announcement of nomination acceptance and operational procedures shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/relevant announcement of election of directors and supervisors by nomination process/nomination acceptance). 2. Relevant information regarding acceptance of nomination and operational procedures shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing for various announcements/filing for announcement of shareholders' meeting's ex-rights (applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/notice of convention of annual general shareholders' meeting). (The filing is not required if the public announcement of the convention of the annual general shareholders' meeting is filed at least 12 business days prior to the commencement of the proposed suspension period for title transfer of shares).   Where the directors and supervisors are elected through an nomination process, relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/relevant announcement of election of directors and supervisors by nomination process/candidate list).  The announcement for the nomination shall be uploaded to the Market Observation Post System (The filing shall still be made even if there is no proposal from the shareholders).   1. sii.twse.com.tw/filing for non-formatted electronic files/filing for information of shareholders' meeting/whether there are any shareholders exercise the proposal right in accordance with Article 172-1 of the Company Act or the applicable laws and regulations of the place of incorporation and the Articles of Incorporation. For those who checked "yes", please proceed with the next step; for those who checked "no", no further step shall be taken. 2. sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/relevant announcement of election of directors and supervisors by nomination process/filing for acceptance of shareholders' proposal for annual general shareholders' meeting/contents of accepted proposals.)   Where the directors and supervisors are elected through a nomination process, relevant information regarding the announcement of the results of resolution by the board of directors, candidate list and the reasons why the certain candidates are not included in the nominee list shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/announcement of election of directors and supervisors by nomination process/nominee list).  Relevant information regarding the announcement of the results of handling shareholders' proposals and the reasons why the certain shareholders' proposals were not included in the agenda shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/filing for acceptance of shareholders' proposal for annual general shareholders' meeting/filing for review results).  Uploading of the notice for the convention of the regular shareholders' meeting, the form of the proxy, and relevant reason and explanation on the proposals for matters for ratification, matters for discussion and proposal for election or discharge of director(s) and/or supervisor(s). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information in connection with the shareholders' meeting). | Subparagraph 17, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  1. Subparagraph 1, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  2. Subparagraph 14, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   1. Articles 165, 172 and 173 of the Company Act 2. Articles 46 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 4. Letter No. 79-Tai-Tsai-Cheng-1-00233 dated February 13, 1990 5. Regulations Governing the Offering and Issuance of Securities by Securities Issuers 6. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997 7. Letter No. Tai-Cheng-87-Shang-27054 dated August 28, 1998 8. Letter No. Tai-Cheng-89-Shang-023743 dated August 19, 1998 9. Letter No. Tai-Cheng-91-Shang-000092 dated January 4, 2002 10. Letter No. Tai-Cheng-Shang-0950104075 dated October 3, 2006 11. Subparagraph 8, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 12. Letter No. Tai-Cheng-Shang-0960103816 dated July 5, 2007   1. Articles 192-1 and 216-1 of the Company Act  2. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 172-1 of the Company Act  2. Subparagraph 23, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 192-1 and 216-1 of the Company Act  2. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 172-1 of the Company Act  2. Subparagraph 23, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 192-1 and 216-1 of the Company Act.  2. Letter No. Tai-Cheng-Shang 0940103516, dated December 9, 2005.  3. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 172-1 of the Company Act  2. Subparagraph 23, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Article 5 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies  2. Subparagraph 16, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 5 | Make public announcement before the convention of the regular shareholders' meeting. | | Upload the electronic file 21 days prior to the convention of the shareholders' meeting.  (A primary listed company that cannot comply with Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies to dispatch shareholders' meeting notice due to the laws and regulations of the primary company's home country shall dispatch the shareholders' meeting notices to each shareholder no later than 21 days prior to the date of the shareholders' annual meeting and file the information listed in the right column on the date for dispatching the shareholders' meeting notices.)  (Upload the electronic file 30 days prior to the convention of the shareholders' meeting: listed companies whose paid-in capital are NT$2 billion or more as of the end of the previous fiscal year, or the ones in which the foreign and PRC investors as recorded on the shareholders' roster altogether hold 30% of the shares in the company when the annual shareholders’ meeting is held shall upload the electronic file 30 days prior to the convention of the shareholders' meeting)  7 days prior to the convention of the annual shareholders' meeting.  (14 days prior to the convention of the shareholders' meeting: listed companies whose paid-in capital are NT$2 billion or more as of the end of the previous fiscal year, or the ones in which the foreign and PRC investors as recorded on the shareholders' roster altogether hold 30% of the shares in the company when the annual shareholders’ meeting is held shall file 14 days prior to the convention of the shareholders' meeting)  2 business days prior to the convention of the annual shareholders' meeting. | Upload the meeting handbook and supplemental information for the shareholders' meeting (including the English version). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information in connection with the shareholders' meeting).  Note: In order to facilitate investors' search for the content of such books, filing in the PDF format should be converted to PDFs in their original texts rather than in those scanned from paper-based materials.   * 1. Upload the annual report for the shareholders' meeting (including the English version). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information on the shareholders' meeting).   2. The inter-relationship among the top 10 shareholders listed in the annual report. Filing must still be made even if there are no related parties, spouse or second-degree relatives among the top 10 shareholders. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /to post the relevant information on the shareholders' meeting/to upload the table presenting the inter-relationship among the top 10 shareholders listed in the annual report.)   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of overseas Chinese or foreign investors’ shareholding). | 1. Article 6 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies 2. Letter No. Tai-Cheng-Shang-0960037800 dated December 25, 2007 3. Subparagraph 16, Paragraph 2, Article 3 and Subparagraph 35, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 4. Article 23 of the Regulations Governing Information to be Published in Annual Reports of Public Companies 5. Subparagraph 24, Paragraph 2, Article 3 and Subparagraph 35, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 6. Letter No. Tai-Cheng-85-Shang-08552 dated May 15, 1996 7. Subparagraph 6, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 8. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 |
| 5 | Matters to be proceeded after the convention of the regular shareholders’ meeting. | | Two hours prior to the commencement of trading hours of the next business day following the day of the shareholders' meeting.  Upload the result of the election of directors (including independent director) and supervisors nominated in accordance with Paragraph 7 of Article 192-1 and Article 216-1 of the Company Act on the same day of the election.  File the proposal which has been resolved at the shareholders' meeting on the same day of the shareholders’ meeting.  Two hours prior to the commencement of trading hours of the next business day following the record date for the distribution of dividends resolved by the board of directors. | 1. Announce material information on material matters resolved in the regular shareholders’ meeting or special shareholders' meeting in accordance with Subparagraph 18, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities. Material information shall be further announced if there is “any amendment to the declaration of dividends as resolved by the board of directors or to the dividend distribution as resolved by the board of directors or the shareholders' meeting” as described in Subparagraph 14 of the said Article. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. 3. File the status for declaration of dividends, e.g., cash dividends, stock dividends and distribution of the reserve in the form of shares after the shareholders' meeting. (If there is no such declaration, please report zero for the abovementioned declaration). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/declaration of dividends/declaration of dividends).   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/announcement on election of directors and supervisors through nomination mechanism and relevant matters/result of election).   1. The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of all announcements/filing of matters resolved in the shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation or Taipei Exchange or registered on Emerging Stock Market)). 2. Relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/filing for acceptance of shareholders' proposal for annual general shareholders' meeting/resolutions adopted by shareholders' meeting).   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of material information. | * 1. Subparagraph 14 and 18, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   2. Subparagraph 1, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   Subparagraph 22, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 25, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 23, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 14, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 5 | Matters to be handled after the regular shareholders’ meeting. | | Within 20 days from the meeting.  Within 10 days from the day of the assumption of service of the newly elected directors and supervisors.  Upload at least two hours prior to the commencement of trading hours of the next business day in the event of election (by-election) of directors. | 1. Submit the shareholders' meeting annual report to the Taiwan Stock Exchange Corporation (one copy). 2. The meeting minutes of the shareholders' meeting need not be submitted to the Taiwan Stock Exchange Corporation or SFIC. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information on the shareholders' meeting). If there is any stipulation or amendment to the Procedures for Acquisition or Disposal of Assets or Procedure for Fund Lending or Guarantee/Endorsements providing, such enactment or amendment must be also uploaded to the above web address. 3. Upload the dispersed ownership chart to the Market Observation Post System (sii.twse.com.tw/filing of dispersed ownership chart).   (The following documents are no longer required pursuant to the Letter No. Tai-Tsai-Cheng-3-0930123010 dated June 7, 2004:  1. Submission of two copies of the status report of election of directors and/or supervisors in the event of election of directors and/or supervisors, 2. Two copies of the register of members showing the shareholders who hold 0.5% or more of the equity interest and 500,000 shares or more; and 3. A table demonstrating the source of funds and analyses of individual investment amount; and Letter No. 75-Tai-Tsai-Cheng-2-00248 dated March 8, 1986 and Letter No. 72-Tai-Tsai-Cheng-4-2801 dated December 21, 1983 are no longer applicable).   1. The information on the spouse and second-degree relatives of directors, supervisors, managerial officers and financial and accounting officers (filing is required whether or not there is any change). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of insiders who are spouse or second-degree relatives and information on top 10 suppliers and customers). (To post within 2 days from the day of any change in the above persons). 2. Primary listed companies should deliver the annual report with the auditor's report to stock exchange within the listing year and two following fiscal years, and upload the aforementioned document to the Market Observation Post System (sii.twse.com.tw/filing for internal auditing/internal control auditing report).   The preceding paragraph applies to primary listed companies that voluntarily engage CPAs to be the internal controllers after the expiration of the period provided in the preceding paragraph.  To download the following documents via the website (http://www.twse.com.tw/tick listed company/tick documents to be downloaded by listed companies/tick 1. compliance brochure for directors and supervisors, 2. certificates – director(s), supervisor(s) or managerial officer(s), 3. regulations in connection with the securities market that a listed company and its director(s), supervisor(s) and major shareholder(s) should pay attention to, 4. introduction to applicable laws and regulations for independent director(s)), 5. template of certificate for independent director(s) (when elected), and the said documents should be delivered and signed by the newly elected directors and supervisors (including directors and/or supervisors who have been serving as the directors or supervisors of the company before the election). The listed company should ask the newly elected directors and supervisors (including directors and/or supervisors who served before the election) to sign the said documents within 5 days of the day they assume their offices and to submit their receipts and copies of certificates (including certificates for independent director(s) (when elected)) to Taiwan Stock Exchange Corporation within 10 days; the submission deadline may be extended within 15 days upon the day they assume their offices with good cause and Taiwan Stock Exchange Corporation's approval. The TWSE listed companies having independent director(s) shall also submit the checklist of qualifications for independence directors (when elected) (filled out by the TWSE listed companies).  Note: The independent director should sign certificates for independent director(s) (when elected), and certificates for director(s) are not required.  Primary listed companies listed on TWSE and Taiwan Innovation Board shall upload information to the Market Observation Post System (sii.twse.com.tw/prompt report and update of any change to the directors and managerial officers of foreign enterprises). | 1. Articles 183 of the Company Act 2. Articles 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Subparagraphs 10 and 15, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 4. Letter No. 73-Tai-Tsai-Cheng-1-2708 dated September 24, 1984 5. Letter No. Tai-Cheng-86-Shang-07075 dated March 31, 1997 6. Letter No. Tai-Cheng-89-Shang-101459 dated June 3, 2000 7. Letter No. Tai-Cheng-91-Shang-100176 dated January 22, 2002 8. Letter No. Tai-Cheng-Shang-0940103640 dated December 20, 2005 9. Letter No. Tai-Cheng-Shang-0960103700 dated June 29, 2007 10. Letter No. Chin-Kuan-Cheng-Fa-0990041685 dated December 8, 2010 11. Press release issued by the Securities and Futures Bureau, Financial Supervisory Commission on November 8, 2011 12. Taiwan Stock Exchange Corporation Rules for Regulating TWSE Primary Listed Companies and Taiwan Innovation Board Primary Listed Companies After Listing 13. Letter No. 91-Tai-Tsai-Cheng-1-002773 dated May 3, 2002 14. Letter No. Tai-Cheng-91-Shang-102412 dated August 21, 2002 15. Letter No. Chin-Kuan-Cheng-Chiao-0980033746 dated July 7, 2009 16. Letter No. Tai-Cheng-Chien-0980015384 dated July 10, 2009 17. Letter No. Chin-Kuan-Cheng-Chiao-1000047484 dated November 11, 2011 18. Letter No. Tai-Cheng-Shang-1-1000036275 dated November 17, 2011 19. Letter No. Cheng-Chi-Fa-1020044499 dated November 25, 2013 20. Letter No. Tai-Cheng-Shang-1-1081801988 dated April 26, 2019 |
| 5-1 | Profit distribution every quarter or half of the fiscal year | | Two hours prior to the commencement of trading hours of the next business day following the day of declaration of dividends resolved (proposed) by the board of directors. | The declaration of dividends shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of declaration of dividends/declaration of dividends) and shall be announced as material information (sii.twse.com.tw/filing of material information/filing of material information). | 1. Subparagraph 1, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 6 | Announcement before the convention of the extraordinary shareholders' meeting | | The date of the shareholders' meeting resolved by the board of directors (two hours prior to the commencement of trading hours of the next business day following the date of the board resolution).  Upload the relevant information at least 12 business days prior to the commencement of the proposed suspension period for title transfer of shares.  Apply prior to 15 business days of the commencement of the proposed suspension period for title transfer of shares after the convention of the special shareholders' meeting called by a majority of shareholders who represent more than one half of the total issued shares.  Prior to the period in which changes in entries in the shareholders register are suspended  Within 2 days after the expiration of the period for accepting nomination of directors (including independent directors) and supervisors  Within 2 days after the board of directors meeting or 25 days prior to the convention of the extraordinary shareholders' meeting (whichever is earlier)  Upload the electronic file 15 days prior to the convention of the special shareholders' meeting. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement on convention of the special shareholders' meeting) for public announcement of the relevant date of such convention and matters. 2. Upload one copy of the meeting minutes of the board meeting in the form of an attached file. 3. Where there is any occurrence as set forth under Paragraph 4, Article 173 of the Company Act, one copy of the approval issued by the local regulator shall also be uploaded in the form of attachment. 4. One copy of the attachments that shall also be uploaded   Change of the date of special shareholders’ meeting after public announcement:   1. Public announcement of revocation of the previous date of the special shareholders’ meeting shall be made first and in the meantime the date of the special shareholders’ meeting shall be re-announced. Upload the relevant information to (sii.twse.com.tw/filing of all announcements/announcement on convention of special shareholders’ meeting). 2. Upon revocation, hard copies of the meeting minutes of the board of directors evidencing the changes and the relevant information shall be submitted to the Taiwan Stock Exchange Corporation and fax is acceptable only in the case of emergency. 3. Public announcement on the reason and relevant matters for the above revocation shall be simultaneously made. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement on convention of the special shareholders' meeting) for public announcement of the date of such shareholders' meeting and matters to be discussed by the Company for the convener, and the document evidencing the applicant's shareholding and other schedules thereto shall be also uploaded as attachments. 5. If the Company fails to upload the information for the convener, the convener shall, at least 15 business days prior to the suspension date for title transfer of shares, submit the application and the document evidencing the applicant's shareholding to the Taiwan Stock Exchange Corporation for public announcement on convention of the special shareholders' meeting and having relevant information uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement on convention of the special shareholders' meeting), and the document evidencing the applicant's shareholding and other schedules thereto shall be also uploaded as attachments. 6. The applicant (or the convener) shall provide the document evidencing all the applicant(s)' shareholding(s) within 2 business days after the suspension date for title transfer of shares to confirm that they meet the requirements set forth in Article 173-1 of the Company Act (or the memorandum and articles of association in the case of a primary listed company). In case of any failure to provide such evidence or the evidence so provided is not sufficient to support they meet such legal requirements, the convener shall withdraw the convention of such special shareholders' meeting. 7. If it is intended to withdraw the announcement on the special shareholders' meeting, public announcement on the reason and relevant matters for such withdrawal shall be simultaneously made.   Where the directors and supervisors are elected through a nomination process, relevant information regarding announcement of nomination acceptance and operational procedures shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/relevant announcement of election of directors and supervisors by nomination process/nomination acceptance).  Where the directors and supervisors are elected through an nomination process, relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/relevant announcement of election of directors and supervisors by nomination process/candidate list).  Where the directors and supervisors are elected through a nomination process, relevant information regarding the announcement of the results of resolution by the board of directors, candidate list and the reasons why the certain candidates were not included in the nominee list shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/ announcement of director election by nomination process/nominee list).  1. Uploading of the notice for the convention of the special shareholders' meeting, the form of the proxy, and relevant reason and explanation on the proposals for matters for ratification, matters for discussion and proposal for election or discharge of director(s) and/or supervisor(s). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information in connection with the shareholders' meeting).  2. Upload the meeting handbook and supplemental information for the special shareholders' meeting (including the English version). The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information in connection with the shareholders' meeting).  Note: In order to facilitate investors' search for the content of such books, filing in the PDF format should be converted to PDFs in their original texts rather than in those scanned from paper-based materials. | Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   1. Articles 165, 172, 173 and 245 of the Company Act 2. Articles 46 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 4. Letter No. 79-Tai-Tsai-Cheng-1-00233 dated February 13, 1990 5. Regulations Governing the Offering and Issuance of Securities by Securities Issuers 6. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997 7. Letter No. Tai-Cheng-87-Shang-27054 dated August 28, 1998 8. Letter No. Tai-Cheng-91-Shang-000092 dated January 4, 2002 9. Letter No. Tai-Cheng-Shang-0950104075 dated October 3, 2006 10. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 11. Letter No. Tai-Cheng-Shang-0960103816 dated July 5, 2007 12. Article 173-1 of the Company Act 13. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 14. Minutes of the seminar on clarifications on amendments to the Company Act held by the Ministry of Economic Affairs (§173-1) dated July 31, 2018   1. Articles 192-1 and 216-1 of the Company Act  2. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 192-1 and 216-1 of the Company Act  2. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  1. Articles 192-1 and 216-1 of the Company Act.  2. Letter No. Tai-Cheng-Shang 0940103516, dated December 9, 2005.  3. Subparagraph 22, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Article 5 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies   1. Article 6 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies 2. Letter No. Tai-Cheng-Shang-0960037800 dated December 25, 2007 3. Subparagraph 16, Paragraph 2, Article 3 and Subparagraph 35, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Matters to be processed after the special shareholders' meeting. | | Two hours prior to the commencement of trading hours of the next business day following the day of the special shareholders' meeting.  File the status for declaration of dividends, e.g., cash dividends, stock dividends and distribution of the reserve in the form of shares two hours prior to the commencement of trading hours of the next business day following the day of the shareholders' meeting. (If there is no such declaration, please report zero for the abovementioned declaration).  Upload the result of the election of directors (including independent director) and supervisors nominated in accordance with Paragraph 7 of Article 192-1 and Article 216-1 of the Company Act on the same day of the election.  File the proposal which has been resolved at the shareholders' meeting on the same day of the shareholders’ meeting.  Two hours prior to the commencement of trading hours of the next business day following the record date for the distribution of dividends resolved by the board of directors.  Within 20 days from the meeting. | 1. Announce material information on material matters resolved in the regular shareholders’ meeting or special shareholders' meeting in accordance with Subparagraph 18, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities. Material information shall be further announced if there is “any amendment to the declaration of dividends as resolved by the board of directors or to the dividend distribution as resolved by the board of directors or the shareholders' meeting as described in Subparagraph 14 of the said Article. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/declaration of dividends/declaration of dividends).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of acceptance of shareholders' nomination for election of directors and supervisors by nomination process and proposal for annual general shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange Corporation/Taipei Exchange or registered on Emerging Stock Market)/announcement on election of directors through nomination mechanism and relevant matters/result of election).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing for various announcements/filing for matters resolved at shareholders' meeting (only applicable to companies listed on Taiwan Stock Exchange or Taipei Exchange or registered on Emerging Stock Market)).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.   1. The meeting minutes of the shareholders' meeting need not be submitted to the Taiwan Stock Exchange Corporation or SFIC. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing using non-formatted electronic files /filing of information on the shareholders' meeting). If there is any stipulation or amendment to the Procedures for Acquisition or Disposal of Assets or Procedure for Fund Lending or Guarantee/Endorsements providing, such enactment or amendment must be also uploaded to the above web address. 2. Upload the dispersed ownership chart to the Market Observation Post System (sii.twse.com.tw/filing of dispersed ownership chart). 3. Submit other required attachments.   (The following documents are no longer required pursuant to the Letter No. Tai-Tsai-Cheng-3-0930123010 dated June 7, 2004:  1. Submission of two copies of the status report of election of directors and/or supervisors in the event of election of directors and/or supervisors, 2. Two copies of the register of members showing the shareholders who hold 0.5% or more of the equity interest and 500,000 shares or more; and 3. A table demonstrating the source of funds and analyses of individual investment amount; Letter No. 75-Tai-Tsai-Cheng-2-00248 dated March 8, 1986 and Letter No. 72-Tai-Tsai-Cheng-4-2801 dated December 21, 1983 are no longer applicable). | Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Subparagraph 1, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 22, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 25, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  Subparagraph 14, Paragraph 1, Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   1. Articles 165, 172, 173 and 245 of the Company Act 2. Articles 46 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 4. Regulations Governing the Offering and Issuance of Securities by Securities Issuers 5. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997 6. Letter No. Tai-Cheng-87-Shang-27054 dated August 28, 1998 7. Letter No. Tai-Cheng-91-Shang-000092 dated January 4, 2002 8. Letter No. Tai-Cheng-Shang-0960103700 dated June 29, 2007 9. Subparagraph 10, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 8 | After the competent authority approves the cash capital increase:   1. Announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends. 2. Announcement on ex-rights or commencement of the suspension period for change of ownership due to cash capital increase (including common shares, preferred shares, ex-right of the certificates evidencing right to convert bonds into stocks and listing of re-issued entitled certificates, cease of conversion of corporate bonds, and cease of conversion of preferred shares). 3. Upload the basic information of the company and the formation of capital, when the paid-in capital is changed. 4. File the following changes upon confirmation of the issue price, record date for the cash capital increase or premium. 5. File overseas Chinese or foreign investors’ shareholding foreign investors’ shareholding. | | Within 30 days following receipt of the notice of effective registration or approval and within the next day to the day that the company receives the approval for amendment to corporate registration in connection with the issuance of new shares.  At least 12 business days before the proposed suspension of title transfer of shares commences, for common share, preferred share, ex-right of the certificates evidencing right to convert bonds into stocks and re-issuance of entitled certificates.  At least 20 business days before the proposed suspension period for share title transfer commences for convertible corporate bonds, convertible preferred shares.  Within 2 days from the completion of amendment to corporate registration in connection with the change in paid-in capital.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Within one day after the close of the market on the 6th business day prior to the ex-rights date.  Within 2 days from the completion of the amendment to corporate registration in connection with the capital. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends).   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement on the record date for declaration of dividends and bonus or other interests) for public announcement of declaration of dividends and the relevant information. (The subscription price per share for the cash capital increase shall be uploaded within one day after the close of the market on the 6th business day prior to the ex-rights date.) 2. Upload one copy each of the meeting minutes of the board meeting and the shareholders' meeting in the form of attachment. 3. Upload the approval letter issued by the competent authority in connection with the capital increase or the approval granted by the competent authority in connection with the change of issue price for the cash capital increase in the form of attachment. 4. Upload the compiled review report issued by a CPA in accordance with the checklist for issuance of bonus shares for listing (only applicable to primary listing companies listed on TWSE and Taiwan Innovation Board). 5. Verify the accuracy of the relevant information in connection with the ex-rights published on Taiwan Stock Exchange Corporation’s website (www.twse.com.tw) under the section of announcements - ex-rights information after the close of the market on the 4th business day prior to the ex-rights date; verify the reference price of the ex-rights shares published on the aforementioned website after the close of the market on the business day immediately preceding the ex-rights date.   The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of basic information of the company /filing of basic information of the company and formation of capital)  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  2. Upload the subscription price per share to the Market Observation Post System after the issuance price of the cash capital increase is confirmed. (sii.twse.com.tw/filing of all announcements/filling of announcement of ex-right (or ex-dividend) at the shareholders' meeting (applicable to companies listed on Taiwan Stock Exchange Corporation or Taipei Exchange or registered on Emerging Stock Market)/announcement on the record date for declaration of dividends, bonus or other interests).   * + 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding).     2. The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues). | Articles 252 and 273 of the Company Act   1. Articles 165 and 273 of the Company Act 2. Articles 46 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 4. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997 5. Letter No. Tai-Tsai-Cheng-1-01648 dated July 2, 1997 6. Letter No. Tai-Cheng-87-Shang-20861 dated July 10, 1998 7. Letter No. Tai-Cheng-87-Shang-27054 dated August 28, 1998 8. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 9. Letter No. Tai-Cheng-Chiao-0950200853 dated June 16, 2006 10. Letter No. Chin-Kuan-Cheng-Fa-1100334681 dated April 6, 2021   Subparagraph 2, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0971700575 dated February 27, 2008 3. Letter No. Tai-Cheng-Shang-0990023483 dated August 13, 2010 4. Letter No. Tai-Cheng-85-Shang-08552 dated May 15, 1996 5. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 6. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 7. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets |
| 9 | Announcement on ex-dividends and the distribution date of cash dividends after the shareholders’ meeting resolved to declare cash dividends (announcement on suspension of title transfer and cease of conversion of all securities).  After the announcement on ex-dividends, any change to the distribution date of cash dividends or failure to timely distribute the cash dividends | | Upload the relevant information to the Market Observation Post System within at least 12 business days prior to the commencement of the suspension period for share title transfer.  Two hours prior to the commencement of the trading hours of the next business day following the day of the occurrence of the event. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement on the record date for declaration of dividends and bonus or other interests) for public announcement on the declaration of dividends. 2. Upload one copy each of the meeting minutes of the board meeting and the shareholders' meeting in the form of attachment. 3. Verify the accuracy of the relevant information in connection with the ex-divided through the designated e-mail address after the close of the market on the 4th business day prior to the ex-dividend date; Verify the reference price of the ex-dividends shares after the close of the market on the business day immediately preceding the ex-dividend date.   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information). | 1. Articles 165 of the Company Act 2. Articles 46 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 4. Letter No. Tai-Cheng-79-Shang-5486 dated May 22, 1990 5. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997 6. Letter No. Tai-Cheng-87-Shang-27054 dated August 28, 1998 7. Subparagraph 9, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 8. Letter No. Tai-Cheng-Chiao-0950200853 dated June 16, 2006 9. Subparagraph 14, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 10 | Filing of capital increase for new shares or application of listing (In the event that a listed company merges with another company and the surviving company is the listed company, listing of new shares issued because of the merger must be filed) (including cash capital increase and capitalization of profits):  1. Being of the same type of shares as the original listed shares (including the delisting of the certificates evidencing right to convert bonds into stocks and conversion to new shares for listings). | | At least 2 business days prior to the delivery of new shares to shareholders. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/filing picture of ordinary shares, preferred shares, corporate bonds and convertible bonds, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date. 4. The relevant information of the number of issued shares shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of overseas Chinese or foreign investors’ shareholding). | 1. Articles 34, 35 and 139 of the Securities and Exchange Act 2. Article 3 of the Securities and Exchange Act Enforcement Rules 3. Articles 45-1, 47, 53-1 to 53-29 and 53-31 to 53-34 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 5. Letter No. Tai-Cheng-84-Shang-09243 dated May 18, 1995 6. Articles 62 and 63 of the Taiwan Securities Association Rules Governing Underwriting and Resale of Securities by Securities Firms 7. Letter No. Tai-Cheng-86-Shang-12760 dated May 21, 1997 8. Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016 |
| 10 | 2. Shares applying to be listed on the Taiwan Stock Exchange or the Taipei Exchange are different from the original listing shares (including the preferred shares bearing different rights or obligations).   1. At the time when applying for listing. 2. At the time when arranging for the listing of payment certificates of new shares for capital increase. 3. At the time when arranging for the listing.   3. Application from primary listing companies for listing of new shares issued in the same kind as the original listed shares due to capital increase (including cash capital increase, capitalization of profits and issuance of restricted stock for employees).  4. Application from primary listing companies for listing of new shares issued in a different kind than the original listed shares due to capital increase (including all kinds of preferred shares with different rights and obligations).   1. At the time when applying for listing. 2. At the time when arranging for listing. | | After the effective registration with the competent authority.  Before 2 business days prior to the proposed listing day.  Before 2 business days prior to the proposed listing day.  At least 5 business days prior to the delivery of new shares to shareholders.  After the effective registration with the competent authority.  Before 2 business days prior to the proposed listing day. | The preferred stock listing application letter for listed companies and its attachment.  Registration statement for listing of payment certificates of new shares for capital increase and its attachments (applicable to preferred shares which have the payment certificates of shares listed in advance).  The relevant information and said attachments shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR).   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/filing picture of ordinary shares, preferred shares, corporate bonds and convertible bonds, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.   The preferred stock listing application letter for listed companies and its attachment.  The preferred stock listing (public offering) application letter for listed companies and its attachment. | 1. Paragraph 1, Article 139 of the Securities and Exchange Act 2. Article 14 of the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings 3. Article 11 of the Taiwan Stock Exchange Corporation Procedures for Review of Securities Listings 4. Article 34 of the Securities and Exchange Act 5. Articles 45-1 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 6. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 7. Letter No. Tai-Cheng-86-Shang-12760 dated May 21, 1997 8. Letter No. Tai-Cheng- Shang-1-1080021896 dated December 6, 2019 9. Article 3 of the Securities and Exchange Act Enforcement Rules 10. Articles 50-1 of the Operating Rules of the Taiwan Stock Exchange Corporation 11. Paragraph 2 of Article 139 and Article 165-1 of the Securities and Exchange Act 12. Articles 45-1 of the Operating Rules of the Taiwan Stock Exchange Corporation 13. Article 28-12 of Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings 14. Article 4-2 of Operational Procedures for the Review of Foreign Securities for Listing by the Taiwan Stock Exchange Corporation 15. Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016 16. Paragraph 1, Article 139 of the Securities and Exchange Act 17. Articles 2 and 28-12 of the Taiwan Stock Exchange Corporation Procedures for Review of Securities Listings 18. Article 4-2 of Operational Procedures for the Review of Foreign Securities for Listing by the Taiwan Stock Exchange Corporation 19. Article 34 of the Securities and Exchange Act 20. Articles 45-1 and 47 of the Taiwan Stock Exchange Corporation Procedures for Review of Securities Listings 21. Article 4-2 of Operational Procedures for the Review of Foreign Securities for Listing by the Taiwan Stock Exchange Corporation |
| 11 | 1. Application for listing of certificates of payment of shares issued due to cash capital increase.  2. Delisting of certificates for payment of ordinary shares (or preferred shares); listing of ordinary shares (or preferred shares) issued due to capital increase. | | Two business days prior to the commencement of the listing trading at the latest.  At least 2 business days prior to the date scheduled for the listing and trading of new shares. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/filing picture of ordinary shares, preferred shares, corporate bonds and convertible bonds, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.   The same formalities as those for issuance of new shares in capital increase. | * + 1. Article 10 of the Taiwan Stock Exchange Corporation Procedures for Review of Securities Listings     2. Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016     3. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds     4. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 |
| 12 | 1. Listing of certificates of entitlement to new shares.  2. Delisting of certificates of entitlement to new shares; listing of shares issued due to capital increase. | | Two business days prior to the commencement of the listing trading at the latest.  At least 2 business days prior to the date scheduled for the listing and trading of new shares. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends. 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/filing picture of ordinary shares, preferred shares, corporate bonds and convertible bonds, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.   The same formalities as those for issuance of new shares in capital increase. | * 1. Article 10 of the Taiwan Stock Exchange Corporation Procedures for Review of Securities Listings   2. Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016   3. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   4. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 |
| 13 | Keep update the number of ordinary shares, certificates evidencing right to convert bonds into stocks, preferred shares and certificates for payment that are listed on the Taiwan Stock Exchange and the total face value of the convertible bonds that are listed on the Taiwan Stock Exchange or the Taipei Exchange. | | Upload upon 2 business days prior to the proposed listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities).  Note 1: File after choosing the applicable types of securities.  Note 2: Keep update the number of common shares when applying for the listing of certificates for payment or certificates of entitlement to new shares. | Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 14 | Shareholding of directors, supervisors, managerial officers, and shareholders holding 10% or more of the total shares of the company.   * 1. Directors, supervisors, managerial officers, and shareholders holding 10% or more of the total shares of the company file transfer of 10,000 or more of the company's shares.   2. Filing of the non-completion of the proposed transfer within the proposed transfer period by directors, supervisors, managerial officers, and shareholders holding 10% or more of the total shares of the company.   3. Directors, supervisors, managerial officers, and shareholders holding 10% or more of the total shares of the company file creation or release of pledges. | | 3 days prior to the day of permitted transfer.  Within 3 days prior to the expiration of the transfer period.  Within 5 days from the creation or release of pledges. | 1. File the share transfer in accordance with Article 22-2 of the Securities and Exchange Act. The company shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/pre-filing by insiders) and fax the same before 17:30 on the day when the company receives the filing for share transfer from the insiders. 2. Tel: 02-81013014. Fax: 02-81013038   Same as the above.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/post-filing by insiders/filing of shareholding or creation of pledges by insiders). | 1. Article 22-2 of the Securities and Exchange Act 2. Letter No. 77-Tai-Tsai-Cheng-2-00231 dated March 11, 1988 3. Letter No. 77-Tai-Tsai-Cheng-2-08845 dated August 10, 1988   Letter No. 77-Tai-Tsai-Cheng-2-08845 dated August 10, 1988   1. Article 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 15 | Filing and announcement of acquisition of more than 5% of the total issued shares of a public company and filing and announcement of subsequent changes:   1. Initial filing and announcement 2. Filing and announcement of changes 3. Special filing and announcement   The filing and announcement will be completed once the matters that shall be reported have been uploaded to the Market Observation Post System. | | 1. In the case of an acquirer, within ten days after the date of acquisition. 2. In the case of an acquiree, within two days after the delivery of notice by the non-public offering company. 3. In the case of an acquirer, within two days after the date of the occurrence of the event. 4. In the case of an acquiree, two hours prior to the commencement of the trading hours of the next business day following the day of the delivery of notice by the non-public offering company.   Within two days after receipt of the notice from the pension or insurance fund managed by the government. | The filed documents (declaration, schedules and related attachments) shall be uploaded to the "Market Observation Post System" (sii.twse.com.tw/announcement and filing required to be made under Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act). | 1. Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 16 | Filing of change of the location of the office of the securities transfer agent, its responsible person, etc. | | Within 3 days after receipt of the post reporting letter from Taiwan Depository & Clearing Corporation. | 1. Letter. 2. Two copies of the shareholders' affairs service agent agreement. 3. One copy of the post reporting letter from Taiwan Depository & Clearing Corporation. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company). | 1. Paragraph 1, Article 44 of the Operating Rules of the Taiwan Stock Exchange Corporation 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Article 3-3 of the Regulations Governing the Administration of Shareholder Services of Public Companies 4. Letter No. Tai-Cheng-Shang-1-10718036711 dated July 30, 2018. |
| 16 | Change to the content of the share certificates (including changes in the name of the company, par value, the type of shares, or other contents). | | After the change to the content of the share certificates has been approved.  At least 12 business days prior to the commencement of the proposed suspension period of share title transfer.  At least 3 business days prior to the listing date of new shares. | 1. Three copies of the application for change to the content of the listed shares and its attachment. 2. Two copies of the plan for the procedure to exchange the share certificates (specifying the details of procedures for exchanging the share certificates). 3. Two copies of the approval letter issued by the competent authority. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of change of company name) after the company changes its name. 5. For change of par value, the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of change of par value) on the date on which the plan for exchange of share certificates is resolved by the board meeting. 6. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company). 7. Letter for processing matters regarding the suspension period for share title transfer. 8. Two copies of the meeting minutes of the board of directors. 9. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends) and two copies of the filing material shall be submitted. 10. If the changes to the content of the shares are "not" related to the company name:  (1) Letter for processing the listing of new shares.   (2) Other documents required to be submitted.   1. If the changes to the content of the shares are related to the company name, the relevant information and the said attachment shall be uploaded to the Market Observation Post System (sii.twse.com.tw/fling of number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR/ changes to the name of the listed new shares); however, this filing does not apply to the change to the abbreviation of the company name. | 1. Article 45 of the Operating Rules of the Taiwan Stock Exchange Corporation, 2. Article 1 of the Taiwan Stock Exchange Securities Agreement 3. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds      1. Letter No. Tai-Cheng-Shang-1-1081800567 dated February 12, 2019. |
| 17 | Cancellation of the treasury shares (including the repurchased shares and redemption of restricted stock for employees) by domestic listed companies. | | Within 2 days from the completion of amendment to corporate registration.  Within 3 business days from the completion of amendment to corporate registration. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/ the capital stock formation procedure). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of the company). 3. The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues). 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 5. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.   (Note: The shares held by overseas Chinese or foreign investors shall be uploaded simultaneously at the time when the company contacts the Taiwan Stock Exchange Corporation for announcement of the completion date of the cancellation of repurchased shares.) | 1. Subparagraph 2, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets 3. Paragraph 4, Article 28-2 of the Securities and Exchange Act 4. Letter No. 89-Tai-Tsai-Cheng-3-888127 dated October 26, 2000 5. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 6. Letter No. Tai-Cheng-Shang-1-1041804796 dated October 20, 2015 |
| 18 | Issuance of domestic corporate bonds (including convertible bonds and warrant bonds), bond conversion entitlement certificates, certificates of payment for stocks and overseas stocks, depositary receipts, and domestic corporate bonds (including convertible bonds and warrant bonds):  1. Filing of permission.  2. Filing of fundraising plans for redemption of corporate bonds, and the custody methods (applicable to issuers of corporate bonds). | | Within one day of receiving permission from the competent authority.  Within one business day of completion of fundraising. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash increment and corporate bond issuance/entering of basic plan information)  The relevant information concerning the domestic issuance shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness); (sii.twse.com.tw/filing of creditworthiness/funds raising plan and custody methods for corporate bonds proceeds)  The relevant information concerning overseas issuance shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ reporting of overseas securities/ types of securities issued/filing of issue information); (sii.twse.com.tw/filing of creditworthiness//funds raising plan and custody method for corporate bonds proceeds) | Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 18 | For a company applies for listing:  1. At the time of application for listing.  2. At the time of arranging for the listing date. | | Upon receipt of approval for publicly issuing corporate bonds or convertible bonds.  After the Taiwan Stock Exchange Corporation reports and applies with the competent authorities for approval and the approval is granted. | 1. Five copies of the application forms for listing of corporate bonds and the attachments. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement made before fundraising and issuance of securities, delivery of securities or distribution of dividends under Article 252 and 273 of the Company Act). 3. Letters (for arranging for the listing date). 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of approval for listing (or TPEx-listing) or termination of listing (or TPEx-listing) of stocks or corporate bonds). | 1. Article 139 of the Securities and Exchange Act 2. Article 2 of the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings 3. Letter No. Tai-Cheng-85-Shang-07912 dated May 10, 1996 4. Articles 62 and 63 of the Taiwan Securities Association Rules Governing Underwriting and Resale of Securities by Securities Firms 5. Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 6. Letter No. 76-Tai-Tsai-Cheng-1-15133 dated September 22, 1987 7. Letter No. Tai-Cheng-76-Shang-1994 dated September 11, 1987 8. Letter No. Tai-Cheng-89-Shang-023743 dated August 19, 2000 |
| 18 | Announcement of distribution of bond interest. | | At least 12 business days prior to the commencement of the period of suspension of title transfer of corporate bonds. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement of suspension of title transfer of convertible bonds). | 1. Articles 46 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 2. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 |
| 18 | Announcement of suspension of conversion of stocks for convention of shareholders' meetings or ex-right or ex-dividend matters. | | At least 12 business days prior to the commencement of the proposed suspension period for share title transfer due to convention of a shareholders' meeting.  At least 20 business days prior to the commencement of the proposed suspension period for share title transfer due to ex-right or ex-dividend matters. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of all announcements/announcement of suspension of conversion of convertible bonds) for public announcement of suspension of conversion. | 1. Article 165 of the Company Act 2. Article 35 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Letter No. 91-Tai-Tsai-Cheng-1-106134 dated March 25, 2002 4. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 18 | Conversion to bond conversion entitlement certificates.  1. At the first time when conversion may be made.  2. The time when conversion takes place in each subsequent year. | | At least 12 business days prior to the commencement day when conversion to bond conversion entitlement certificates may be made.  At least 12 business days prior to the commencement day when conversion to bond conversion entitlement certificates of the new year may be made. | * 1. Letters   2. Two copies of the original offering plan for convertible bonds.   3. The relevant matters concerning conversion of convertible bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information/market announcement of bond information), and two copies of the filed information shall be submitted.  1. Letters. 2. The relevant matters regarding conversion to bond conversion entitlement certificates for a new year shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information/market announcement of bond information), and two copies of the filed information shall be submitted.   (Note: If after the conversion, the rights and obligations under the bond conversion entitlement certificates are different from those under the listed shares, documents showing estimated figures of distribution of shareholders equity for the previous year and the latest financial information should also be submitted.) | 1. Articles 32 and 37 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers. 2. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application |
| 18 | At the first time when conversion to common shares may be made. | | At least 12 business days prior to the commencement day when conversion to common shares may be made. | The day of when initial conversion may be made shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information/market announcement of bond information). | 1. Paragraph 1, Article 161 of the Company Act 2. Letter No. 91-Tai-Tsai-Cheng-1-106134 dated March 25, 2002 3. Letter No. 91-Tai-Tsai-Cheng-1-002737 dated May 1, 2002 |
| 18 | Initial listing after each application for conversion to common shares or conversion entitlement certificate is filed. | | The date the conversion is accepted. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of issuance of new shares due to conversion or subscription of convertible bonds and corporate bonds with warrants previously issued).   (Note: At the day when accepting conversion, the company shall notify the Domestic Listing Department (for domestic companies) and Foreign Listing Department (for primary listed companies) of Taiwan Stock Exchange Corporation by phone first.) | 1. Articles 34 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers. 2. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application 3. Letter No. 91-Tai-Tsai-Cheng-1-106134 dated March 25, 2002 4. Letter No. Tai-Cheng-Shang-1-1051801229 dated March 29, 2016 |
| 18 | File the number of listed converted common shares (at least once in a quarter). | | Within 3 business days of amendment to registration. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The number of new shares newly issued in the preceding quarter shall be publicly announced at the Market Observation Post System (sii.twse.com.tw/announcement of newly issued stocks delivered for conversion of or subscription for warrant bonds issued in each of the previous quarters) within 15 days following the end of each quarter. 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of the company and capital stock formation). 4. The relevant information shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding), if common shares are converted from Euro-convertible bonds. 5. The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues). | 1. Letter No. 91-Tai-Tsai-Cheng-1-106134 dated March 25, 2002 2. Letter No. 91-Tai-Tsai-Cheng-1-002737 dated May 1, 2002 3. Article 34 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 4. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 5. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets 6. Letter No. Tai-Cheng-Shang-1-1041804796 dated October 20, 2015 |
| 18 | Adjustment of conversion prices. | | Within 2 days of the decision. | 1. Two copies of application form for change in conversion price of listed convertible bonds. 2. Two photocopies of document evidencing the competent authorities' approving the issuance of shares. 3. Two copies of board meeting minutes. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities or filing of overseas securities/classes of issued securities/date of effectiveness of the newest conversion price or the latest conversion price), and two copies of the filed information shall be submitted. | 1. Articles 40 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers. 2. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application |
| 18 | Ex-right of bond conversion entitlement certificates and listing of reissued entitlement certificates. | | At least 12 business days prior to the commencement date of the proposed suspension of title transfer. | The same formalities as those for making ex-right announcements. |  |
| 18 | Listing of the new shares issued for conversion of bond conversion entitlement certificates, and delisting of bond conversion entitlement certificates. | | At least 2 business days prior to the date scheduled for the listing and trading of new shares. | The same formalities as those for issuance of new shares in capital increase. |  |
| 18 | Early repayment, call or redemption before maturity. | | The Stock Exchange Corporation shall be notified within 2 days of the day of occurrence or the day when it becomes legally effective. | 1. Notices of early repayment, call or redemption of listed convertible bonds before maturity. 2. Application letters for termination of listing of listed convertible bonds. 3. Two photocopies of registration of changes in entries in corporate bond register. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/ filing of material information) for public announcement of the material information. | 1. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application 2. Article 48 of the Operating Rules of the Taiwan Stock Exchange Corporation |
| 18 | Maturity or repurchase of corporate bonds. | | The Taiwan Stock Exchange Corporation shall be notified within 2 days of the day of occurrence or the day when it becomes legally effective. | 1. Notices of maturity or repurchase of listed convertible bonds. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | 1. Articles 145 of the Securities and Exchange Act 2. Article 48 of the Operating Rules of the Taiwan Stock Exchange Corporation |
| 18 | Change of trustees, issuance surety, or issuance guarantors. | | Within 2 days of resolution. | 1. Notices of resolutions adopted by the board of directors. 2. Two photocopies of board meeting minutes. 3. Two photocopies of amendments to contracts. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | 1. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application 2. Article 48 of the Operating Rules of the Taiwan Stock Exchange Corporation |
| 18 | Upon forfeiture of rights of listed convertible bonds or receipt of convention of a meeting of creditors. | | Within 2 days of receipt. | 1. Two copies of notice of forfeiture of rights and the reasons. 2. Two copies of notice of convention of a creditors' meeting. 3. Two photocopies of the notice of the resolutions adopted at the creditors' meeting. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | 1. Application form for listing of corporate bonds, and undertakings in the letter of undertaking set forth in section 6 of the attachment to the application 2. Article 48 of the Operating Rules of the Taiwan Stock Exchange Corporation |
| 19 | Where the convertible preferred shares have been listed:  1. Where the conversion is not a one-time mandatory conversion:  A. Announcement of the rules for processing conversion of preferred shares to common shares.  B. File conversion of listed securities.  2. Where all the shares are mandatorily converted at one time:  A. File the stock conversion process plan.  B. Arrange for setting of the record date for the conversion.  3. Report the number of listed common shares converted from preferred shares (at least once in a quarter). | | At least 12 business days prior to the commencement of the period in which conversion to common shares may be made.  Prior to the initial conversion to common shares and prior to the fifth day of each month (information regarding the current conversion or the conversion in the preceding month).  At least 30 business days prior to the period in which changes in entries in the preferred shareholders register are suspended.  After the Taiwan Stock Exchange Corporation files the conversion plan with the competent authorities for recordation, at least 12 business days prior to the period in which changes in entries in the preferred shareholders register are suspended.  Within 3 business days of amendment registration. | 1. Letters. 2. The information regarding the process for conversion of the convertible preferred shares shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement made before fundraising and issuance of securities, delivery of securities or distribution of dividends under Article 252 and 273 of the Company Act), and two copies of the filed information shall be submitted. 3. Two copies of the original offering plan for the convertible preferred shares. 4. Two copies of competent authority's approval letter.   Letters to Taiwan Stock Exchange Corporation must indicate the following matters:   1. Conversions made in the preceding month and the accumulated number of shares converted as of the preceding month. 2. Changes in the classes of the company's shares after the conversion. 3. The number of preferred shares originally being approved for issuance, and the date and the number of the Securities and Futures Bureau's letter of approval. 4. The date and the number of Taiwan Stock Exchange Corporation's letter of consent to listing. 5. Three copies of application form for changes in the contents of listed securities. 6. Three copies of conversion process plan (detailing the scheduled conversion procedure). 7. Letters. 8. The relevant matters regarding the share conversation shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. 9. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 10. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends). | 1. Articles 33, 45, and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 2. Article 1 of the Securities Exchange-listing Contract of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-85-Shang-20456 dated September 9, 1996 4. Article 156 of the Company Act 5. Article 46 of the Operating Rules of the Taiwan Stock Exchange Corporation 6. Letter No. Tai-Cheng-79-Shang-0704 dated January 19, 1990 7. Letter No. Tai-Cheng-Shang-1-1041804796 dated October 20, 2015 8. Letter No. Tai-Cheng-Shang-1-1051801229 dated March 29, 2016 |
| 20 | Application for listing of unlisted shares converted to the same class of shares with the listed shares. | | After the conversion is completed and such a change is legally registered. | 1. Five copies of Application form for listing of converted shares. 2. Two copies of supporting documents for completion of amendments to the current corporate registration. 3. Two photocopies of supporting documents in relation to the conversion process. 4. Two photocopies of the minutes of meetings of the board of directors or meeting of shareholders resolving the listing of securities (seals must be stamped on those photocopies). 5. Eight copies of draft prospectus and the Checklist of Draft Prospectus for Primary Listing Stocks filled out by the lead underwriter. 6. Two copies of the listed securities underwriting contract. 7. Two copies of the dispersed ownership chart. | Article 14 of the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings |
| 21 | Termination of listing of common shares. | | At least 40 days prior to the date of termination of the listing of securities (in special situations and upon the approval of the competent authorities, the above provisions governing the date of announcement may not apply). | 1. Where the Taiwan Stock Exchange Corporation notifies the termination of listing: The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of approval for listing (or TPEx-listing) or termination of listing (or TPEx-listing) of shares or corporate bonds) immediately upon receipt of the notice.  2. Where a corporation voluntarily applies for termination of listing:  (1) Within one day of resolution by a meeting of the board of directors or a meeting of shareholders, upload the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of material information/ filing of material information) for public announcement of the material information.  (2) Within 2 days of Taiwan Stock Exchange Corporation's notification of termination of the listing, file two copies of shareholders' meeting minutes and upload the relevant information to the Market Observation Post System (sii.twse.com.tw/announcement of approval for listing (or TPEx-listing) or termination of listing (or TPEx-listing) of shares or corporate bonds). | 1. Article 145 of the Securities and Exchange Act 2. Article 4 of the Securities Exchange-listing Contract of the Taiwan Stock Exchange Corporation 3. Articles 50-1, 52, 52-1, 53-1 to 53-29 and 53-31 to 53-34 of the Operating Rules of the Taiwan Stock Exchange Corporation 4. Application Procedures for Terminating the Listing of Securities by Listed Companies |
| 22 | Acquisition or disposal of assets:  Note: The company must post the relevant material information.  1. Merger, demerger, acquisition or transfer of shares.  2. Acquisition or disposal of assets from or to a related party.  3. Losses on derivative transactions exceeding the aggregate maximum total losses limit or the respective maximum loss limits provided in the transaction-specific agreements.  4. Acquisition or disposal of facilities for business operation or its right-of-use assets, and the counterparty is not a related party.  5. Acquisition or disposal of real property for construction use or its right-of-use assets by a public company operating construction business, and the counterparty is not a related party.  6. Acquisition of real property by engaging others to build on its own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the counterparty is not a related party.  7. An asset transaction other than items 1-6 above, disposal of receivables by a financial institution or an investment in the PRC  8. Any changes, termination or rescission of agreements relating to transactions contemplated in the abovementioned announcements or any changes in public announcement. | | Within the latest non-trading hours immediately after the board resolution.  Upon or within 2 hours after the convention of the press conference.  Within 2 days after the day of approval by the board of directors.  Within 10 days after the dispatch of the shareholder’s meeting notice and the board resolution.  30 days prior to the date of shareholders’ resolution, the board resolution or the record date for share swap.  If not completed by the date specified in the agreement, two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence. | Convene a press conference at the Taiwan Stock Exchange Corporation. If it involves more than one listed company, the press conferences should be held simultaneously.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing and announcement in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/filing of merger, demerger, acquisition or transfer of shares (if applicable))  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.   1. The basic information of members participating in merger, demerger, acquisition or transfer of shares and dates of material events shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/filing items in accordance with Article 25 of the Regulations Governing Acquisition and Disposal of Assets by Public Companies). 2. The relevant information of the board resolution and the review result of the special committee with the names and reasons of the dissenting directors and members of the special committee shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the information pursuant to the Business Mergers and Acquisitions Act/filing of the board resolution and the review result of the special committee (or the audit committee)).   The relevant information of the matters required to be stipulated in the merger agreement, share swap agreement or division plan and opinions of independent experts shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the information pursuant to the Business Mergers and Acquisitions Act/filing of the matters required to be stipulated in the merger agreement, share swap agreement or division plan and opinions of independent experts).  Filing, notice to the creditors, notice of assignment of rights of claims or announcement of share swap in accordance with the Business Mergers and Acquisitions Act and the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the information pursuant to the Business Mergers and Acquisitions Act/other filings pursuant to the Business Mergers and Acquisitions Act).  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/filing items in accordance with Article 32 of the Regulations Governing Acquisition and Disposal of Assets by Public Companies).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing and announcement of applicable matters chosen in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  3. If any situation under Subparagraph 8, Paragraph 1, Article 11 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities occurs, the company should hold a press conference and announce material information in accordance with Subparagraph 3, Paragraph 1, Article 6 of the above mentioned Procedures.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of applicable matters in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/applicable to the announcements of information regarding derivative transactions within two days of the occurrence of such transactions).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of applicable matters in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/applicable to acquisition or disposal of real property, facilities or its right-of-use assets).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of applicable matters in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/applicable to acquisition or disposal of real property, facilities or its right-of-use assets).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of applicable matters in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/applicable to acquisition of real property by engaging others to build on its own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing and announcement of applicable matters chosen in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information (Announcement of material information is not required for acquisition or disposal of all kinds of publicly offered open-end funds, private placement of securities, or principal and interest protected wealth management products issued by commercial banks due within 3 months).  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement in accordance with the Regulations Governing Acquisition and Disposal of Assets by Public Companies/filing in accordance with Article 32 of the Regulations Governing Acquisition and Disposal of Assets by Public Companies).  2. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information. | 1. Letter No. Tai-Tsai-Cheng-1-0910003639 dated June 28, 2002 2. Letter No. Tai-Cheng-91-Shang-015945 dated July 10, 2002 3. Articles 25, 31 and 32 of Regulations Governing the Acquisition and Disposal of Assets by Public Companies 4. Subparagraphs 11 and 20, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 5. Subparagraphs 7 and 8, Paragraph 1, Article 11 and Subparagraph 3, Paragraph 1, Article 6 and Paragraph 5, Article 12 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 6. Subparagraphs 17 and 18, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds 7. Paragraph 1, Article 7 of the Business Mergers And Acquisitions Act 8. Paragraph 4, Article 7 of the Regulations Governing the Establishment and Relevant Matters regarding the Special Committee for the Mergers and Acquisitions of a Public Company |
| 23 | Filing and announcement of tender offer.  Note: The material information must also be published. | | Offerors and tendering shareholders participating in tender offer of a listed company shall first report and announce relevant information before proceeding with the tender offer. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of non-format electronic files/filing of tender offer prospectus).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement in accordance with Regulations Governing Public Tender Offers for Securities of Public Companies/applicable to offerors and tendering shareholders participating in tender offer).  3. After the above announcement is filed, click on the "To Material Information" icon to post the relevant material information. | 1. Regulations Governing Public Tender Offers for Securities of Public Companies 2. Subparagraph 38, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   3. Subparagraph 27, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds |
| 24 | Upload the material information to the Market Observation Post System:  1. Self-filing is required:  (1) Subparagraph 40, Paragraph 1, Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.  (2) Other Subparagraphs, which are not Subparagraph 40, Paragraph 1, Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.  (3) Finding that the mass media reports any subparagraph, Paragraph 1, Article 4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.  2. When the Taiwan Stock Exchange Corporation makes an inquiry by facsimile, phone or e-mail:  (1) The inquiry is received before 5 pm of a business day.  (2) The inquiry is received after 5 pm of a business day or on a holiday.  (3) In case of any emergency or material event. | | Within one hour after the announcement is published by the Taiwan Stock Exchange Corporation for the suspension, halt and resumption of trading of its securities.  Two hours prior to the commencement of the trading hours of the next business day following the day of the occurrence of the event.  Promptly publish material information, which shall be made no later than two hours after the finding.  Promptly publish material information, which shall be made no later than two hours upon notification.  Promptly publish material information, which shall be made no later than two hours prior to the commencement of trading hours of the next business day following the day upon notification.  Matters shall be processed within the prescribed deadline of the Taiwan Stock Exchange Corporation. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/ filing of material information) for public announcement of the material information. | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 25 | Explanation session or press conference concerning material information.  1. Subparagraph 7, Paragraph 1, Article 11 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.  2. Except for the listed securities halted or resumed trading per the announcement of Taiwan Stock Exchange Corporation, other matters not provided under Subparagraph 7, Paragraph 1, Article 11 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities. | | Within the closest non-trading hours immediately after the board resolution.  Attend the press conference before the business day next to the day of occurrence or coverage by news media. | 1. Ten copies of the conference materials prepared for attending the explanation session or press conference, and the original news release of the press conference for presenting material information shall be filed with Taiwan Stock Exchange Corporation for recordation.  2. Time of the press conference: 9 a.m. to noon or 2 p.m. to 5 p.m.  3. Attendees: Chairpersons of the boards of directors, general managerial officers, spokespersons or deputy spokespersons of listed companies.  4.Announcement of material information in accordance with Article 6 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.  5.Post the relevant information on the Market Observation Post System (sii.twse.com.tw/filing of material information of domestic companies and primary listed (or OTC listed) companies/ filing and confirmation of the press conference for presenting material information, for filing of holding the press conference for presenting material information. | 1. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 26 | Filing for halt and resumption of trading   1. Halt of trading   Each Subparagraph, Paragraph 1, Article 13-1 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities.   1. Resumption of trading. | | For the halt of trading to be announced or to be resolved by the board meeting convened before 5p.m., the application shall be filed one business day prior to the day of such announcement or board meeting. However, in case of emergency resulting in failing to file the application within the time limit, the application could be made before 7:00 a.m. on the business day of such announcement or board meeting.  When the company complies with the requirements of each Subparagraph, Paragraph 1, Article 13-3 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities, and without the circumstances under each Subparagraph, Paragraph 1, Article 13-2 thereof. | Fill in the relevant event(s) and content(s) set out in the application form for the halt of trading, and file it with the Taiwan Stock Exchange Corporation for the halt of trading.  Fill in the relevant event(s) and content(s) set out in the application form for the resumption of trading, and file it with the Taiwan Stock Exchange Corporation for the resumption of trading. | Article 13-1 through Article 13-4 of the Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 27 | Filing of employee stock warrants  1. Filing of basic information of employee stock warrants.  2. Public announcement of matters regarding the board of director's resolution to buy back shares for performing the company's obligations regarding employee stock warrants.  3. Public announcement of matters regarding the board of director's resolution amending the terms and conditions for issuance and exercise of warrants.  4. Information regarding the actual issuance, and the consolidated information of names of domestic or foreign managerial officers and heads of departments and branch offices who are granted employee stock warrants and the subscribing details.  5. Changes to exercise price. | | Upload the relevant information within the next day of receiving the approval by the competent authority and update the information within one day after any change.  Within 2 days of the board of director's resolution to buy back shares for performing the company's obligations regarding employee stock warrants.  Two hours prior to the commencement of trading hours of the next business day following the day of the board of director's resolution.  Update within 2 days after the board of director's resolution.  In the event of any change in the main contents of the terms and conditions for issuance and exercise of warrants, upload the relevant information after the competent authority's approval.  Upload the relevant information within the next day of issuance and the expiration of issuance period.  Within 2 days of any change to the exercise price. | Post the relevant information on the Market Observation Post System (sii.twse.com.tw/filing of employee stock warrants/filing of basic information of employee stock warrants).  Post the relevant information on the Market Observation Post System (sii.twse.com.tw/filing of employee stock warrants/filing of all announcements/announcement of the board of director's resolution to buy back shares for performing the company's obligations regarding employee stock warrants).  Post the relevant information on the Market Observation Post System (sii.twse.com.tw/reporting material information) for public announcement of material information.  Updated basic information on the Market Observation Post System (sii.twse.com.tw/filing of employee stock warrants/filing of basic information of employee stock warrants).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of employee stock warrants/filing of all announcements/announcement of the board of director's resolution to change the terms and conditions for issuance and exercise of employee stock warrants).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of employee stock warrants/reporting after the issuance of employee stock option certificates):  1. Filing on the day following the issuance of employee stock warrants and the subscribing details of employee stock warrants by managerial officers and heads of departments and branch offices.  2. Filing on the day following the expiration of the issuance period of employee stock warrants and the subscribing details of employee stock warrants by managerial officers and heads of departments and branch offices.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of employee stock option certificates/filing of the updated exercise price for each issuance of employee stock warrants) | 1. Paragraph 1, Article 57 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers  2. Subparagraph 12, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   1. Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies 2. Paragraph 3, Article 57 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Subparagraph 12, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds   Subparagraph 11, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities  Subparagraph 12, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds.  Paragraph 4, Article 57 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers   1. Paragraph 2, Article 57 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 2. Subparagraph 12, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds\   Subparagraph 12, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 27 | Restriction on employee's right to new shares report:  1. Main contents of issue method and possible dilution to shareholders' rights  2. Changes to issue method resolved by the board of directors or shareholders' meeting  3. Information on issued shares  4. Information on employees who have satisfied vested conditions and released restrictions   1. Announcement of redeem (buy-back) of issued restricted employee shares 2. Listing of restricted new shares to employees | | The day after the effective registration date with the competent authority  The day after the delivery of approval by the competent authority  The day after the issue date of new shares  The day after the employees satisfying the vested conditions  The day after the redemption or buy-back  Two business days before listing | Relevant and applicable information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/restrictions on employee's right to new share report).   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/filing picture of ordinary shares, preferred shares, corporate bonds and convertible bonds, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date. 4. The relevant information of the issued number of shares shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). | 1. Paragraph 10, Article 267 of the Company Act 2. Article 60-7 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers 3. Letter No. Tai-Cheng-Shang-1-1011801301 dated March 29, 2012   Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016 |
| 27 | Filing of the listing of securities issued in response to exercise of employee stock options:  1. First acceptance of requests for exercise of stock options and application for listing.  2. Announcement of the number of new shares issued in the previous quarter.  3. Amendments to corporate registration of issued share capital (at least once in each quarter).  4. Filing of the common shares delivered for accepting the request for exercise of stock options. | | The date of acceptance of the request for exercise of stock options and full payment for the shares.  Within 15 days after the end of every quarter.  Within 2 days of completion of amendments to registration.  Within 3 business days of amendments to registration. | (1) The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon.  (2) The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting after the issuance of employee stock option certificates/matters required to be announced in accordance with Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers (announcement of issuance of new shares due to exercise of employee stock options).  (Note: At the day when accepting conversion, the company shall notify the Domestic Listing Department (for domestic companies) and Foreign Listing Department (for primary listed companies) of Taiwan Stock Exchange Corporation by phone first.)  The relevant information shall be uploaded to the Market Observation Post System within 15 days after the end of every quarter (sii.twse.com.tw/filing of employee stock options/filing of all announcements/filing in accordance with Article 59 of the Regulations Governing Offering and Issuance of Securities by Securities Issuers).  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of the company and capital stock formation).  2. The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. | 1. Article 59 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers  2. Letter No. 91-Tai-Tsai-Cheng-1-106134 dated March 25, 2002  3. Letter No. 91-Tai-Tsai-Cheng-1-002798 dated May 6, 2002  4. Letter No. Tai-Tsai-Cheng-1-0910143206 dated September 16, 2002  5. Article 45-1 of Operating Rules of the Taiwan Stock Exchange Corporation  6. Subparagraph 2, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds  7. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets  8. Letter No. Tai-Cheng-Shang-1-1041804796 dated October 20, 2015  9. Letter No. Tai-Cheng-Shang-1-1051801229 dated March 29, 2016 |
| 28 | Filing of overseas securities:  1. Filing of overseas shares, depositary receipts, or corporate bonds.  2. Announcement of issuance of overseas corporate bonds, overseas depositary receipts, and overseas shares.  3. Overseas Chinese/foreign investors’ shareholding | | The basic information shall be uploaded within one day following the approval by the competent authorities and be updated upon any changes.  For overseas corporate bonds and overseas shares, within 2 days from the issuance day; for overseas depositary receipts, within 2 days from the signing day of the depositary agreement; for the overseas shares that are offered but not for raising funds, within 2 days from the listing day. Any changes in the above matters shall be filed within 2 days of completion of the offering.  Within 2 business days of completion of issuance or offering. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of overseas securities).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas securities/overseas shares, overseas depositary receipts, overseas general corporate bonds, overseas convertible bonds, overseas corporate bonds with warrants). Please select the applicable item and then upload the relevant files.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). | Regulations Governing the Offering and Issuance of Overseas Securities by Issuers  Articles 19, 26 and 34 of the Regulations the Governing the Offering and Issuance of Overseas Securities by Issuers   1. Letter No. Tai-Cheng-85-Shang-08552 dated May 15, 1996 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 |
|  | 4. An issuer sponsoring issuance of overseas depositary receipts carries out a capital increase through a new share issue via capitalization of cash, earnings or capital reserve, and a depositary institution carries out a follow-on issue of overseas depositary receipts corresponding to the amount of the newly issued shares in accordance with the relevant provisions. An issuer of overseas stocks carries out a capital increase through a new share issue via capitalization of cash, earnings or capital reserve, and the issuer carries out a follow-on issue of overseas stocks in accordance with the relevant laws and regulations.  5. Where the actual issue price of overseas corporate bonds is lower than 90 percent of the formula price less the liquidity premium, an announcement shall be made.  6. Any change in the offering plan of overseas depositary receipts to be traded on a foreign over-the-counter market filed with the competent authority or the securities regulator of the place of issuance.  7. Any material event required being promptly announced or reported in accordance with applicable laws and regulations issued by the foreign government or rules issued by the foreign stock exchange that occurs after the issuance of the overseas depository receipts traded on the foreign over-the-counter market.  8. The suspension of trading or limitation on issuance of overseas depository receipts traded on a foreign over-the-counter market ordered by the securities regulator of the place of issuance. | | The information shall be uploaded within 2 days of issuance of the overseas depositary receipts or shares.  Upon actual occurrence.  Two hours prior to the trading hours of the next business day following the day of occurrence of the event.  Two hours prior to the trading hours of the next business day following the day of occurrence of the event.  Two hours prior to the trading hours of the next business day following the day of occurrence of the event. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of overseas securities/overseas depositary receipts/basic information and information on follow-on issues).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of overseas securities/overseas general corporate bonds, overseas convertible bonds).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | Articles 21 and 36 of the Regulations Governing the Offering and Issuance of Overseas Securities by Issuers  Letter No. 89-Tai-Tsai-Cheng-1-00398 dated February 9, 2000  Subparagraph 2, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets  Subparagraph 3, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets  Subparagraph 4, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets |
| 29 | Filing of cash capital increase and issuance of corporate bonds. | | The basic information shall be uploaded within one day of effectiveness of the filing or service of the notice of approval of the application.  Within 2 days from the signing of a payment collection agreement with a financial institution and an agreement for deposit of the payments in the designated account with another financial institution, the names of the financial institutions and the dates of those agreements shall be uploaded.  For cases under which the fundraising deadline is extended, the information shall also be uploaded within 1 day from the service of the notice of approval of the application.  Changes as a result of a resolution by the board of directors shall be uploaded within 2 days of occurrence of such changes, and material information must be published two hours prior to the commencement of trading hours of the next business day following the day of the board's resolution. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/entering of basic information, plan particulars, plan progress, and effectiveness of the plan).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the signing of a payment collection agreement and an agreement for deposit of the payments in the designated account, the full collection of payments, the date of payments for cash capital increase, and the date of distribution of shares issued in cash capital increase).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/filing of cases in which the fundraising deadline is extended).  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/entering of the date on which the board of directors approved the change in the plan, the basic information regarding the plan, plan particulars, plan progress, and the effectiveness of the plan).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | 1. Regulations Governing Offering and the Issuance of Securities by Securities Issuers 2. Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 3. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 30 | Information about corporate bonds:  1. The amount of the corporate bonds issued, the repayment period, the interest rate, and the rules for repayment of the principal.  2. Announcement of changes in the filed matters regarding the initial issuance of corporate bonds. | | File within 2 days of official issuance.  Any changes in the filed matters. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). | Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Article 9 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers. |
| 31 | Prospectuses (including those for domestic and overseas fundraising cases). | | The drafts shall be electronically transmitted to obtain a transmission certificate before the listing or TPEx-listing application is filed, and the transmission certificate must be attached to the relevant application documents submitted. The printed copies shall be transmitted within one month of receipt of the approval letter from the SFC or the exchange market or Taipei Exchange. In the event of secondary distribution or call warrants, etc., the prospectuses shall also be transmitted. | 1. Copies of the relevant documents must be submitted to the Stock Exchange (four copies), the Taipei Exchange (one copy), the SFIC (one copy), and the Taiwan Securities Association (one copy).  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files /filing of prospectus). | Guidelines for Information Disclosed by Public Companies in Declarations via the Internet |
| 32 | Capital Reduction:  1. The board of directors' resolution on capital reduction.  2. The meeting of shareholders approving the capital reduction.  3. Matters relating to the board of directors' resolution on capital reduction.  4. An effective registration for making up losses by capital reduction or capital reduction through stock split filed with the competent authority.  5. The competent authority's approval of the capital reduction, and the completion of the registration of the capital change.  6. Application for a change in the main contents of securities | | Within the closest non-trading hours immediately after the board resolution.  Within two hours after the press conference is ended.  Two hours prior to the commencement of trading hours of the next business day following the date of occurrence of the event.  Two hours prior to the commencement of trading hours of the next business day following the date of occurrence of the event.  5 business days prior to filing.  Two hours prior to the commencement of trading hours of the next business day of the date of occurrence of the event.  Within 2 days of the ccompletion of the registration of the capital change.  Upon completion of registration of the capital amount. | Hold the press conference at the Taiwan Stock Exchange Corporation. No need to hold the press conference if cancelling treasury shares.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information) for public announcement of the material information.  Publish material information by posting the information on the Market Observation Post System (sii.twse.com.tw/filing of material information).  The checklist of financial and business conditions of listed companies (applicable in the case of making up losses by capital reduction).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information) for public announcement of the material information.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/capital stock formation procedure)  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of the basic information of the company).  3. The relevant information regarding overseas depositary receipts traded on the foreign over-the-counter market shall be simultaneously uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/overseas depositary receipts/basic information and information on follow-on issues).  1. Application form for changes in the contents of listed securities.  2. Copies of the approval letter issued by the competent authority.  3. The minutes of the meeting of shareholders, at which the capital reduction resolution is adopted.  4. Copy of the document evidencing the completion of amendment to corporate registration.  (According to Article 168-1 of the Company Act, where a company reduces and increases its capital stock at the same time before the end of a fiscal year, photocopies of documents evidencing the amendment to corporate registration may be submitted after the completion of the amendment to corporate registration by the Ministry of Economic Affairs, and the period for suspension of title transfer may be extended.  5. Two copies of the plan for exchange of securities.  6. The letter of undertaking. | Subparagraph 7, Paragraph 1, Article 11 and Subparagraph 3, Paragraph 1, Article 6 and Paragraph 5, Article 12 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Subparagraph 11, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Subparagraph 18, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Subparagraph 11, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Letter No. Tai-Cheng-Shang-1-1041805232 dated November 17, 2015  Subparagraph 36, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities   1. Subparagraph 2, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Subparagraph 1, Article 7 of Taiwan Stock Exchange Corporation Operating Procedures for Review of Issuance of Overseas Depositary Receipts Traded on Foreign Over-the-Counter Markets 3. Procedure for Exchange of Securities by Exchange-listed Companies 4. Article 45 of the Operating Rules of the Taiwan Stock Exchange Corporation 5. Letter No. Tai-Cheng-Shang-0960003615 dated February 8, 2007 |
| 7. After the Taiwan Stock Exchange Corporation approves the registration of the company's plan for exchange of new shares due to capital reduction, the company negotiates with Taiwan Stock Exchange Corporation for the dates of suspension of share title transfer for exchange of new shares due to capital reduction, the suspension of listing or trading of the old share certificates, and commencement of exchange and listing and trading of the new share certificates.  8. Application for listing of new shares due to capital reduction.  9. File investments by overseas Chinese and foreign nationals. | | At least 12 business days prior to the commencement of the period of suspension of title transfer of shares.  At least 2 business days prior to the date of delivery of new shares to shareholders.  The day before the day the trading is resumed. | 1. Report on the announcement of exchange of new shares due to capital reduction, and the attachments.  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement made before fundraising and issuance of securities, delivery of securities or distribution of dividends under Articles 252 and 273 of the Company Act), and two copies of the filed information shall be submitted.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon.  2. Upload the relevant information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation (sii.twse.com.tw/announcements on the offer and issuance of securities in accordance with Articles 252 and 273 of the Company Act and announcement made prior to the delivery of securities or distribution of dividends).  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/webpages for filing of common shares, preferred shares, general corporate bonds, and convertible bonds, with the date of effectiveness as the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.  4. Other required documents.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). | 1. Article 165 of the Company Act 2. Article 46 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Articles 34, 35 and 139 of the Securities and Exchange Act 4. Articles 45 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation. 5. Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016 6. Letter No. Tai-Cheng-85-Shang-08552 dated May 15, 1996. 7. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 8. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008. |
| 33 | Holding or participating in an investor conference (during the conference, the disclosed financial information may not exceed the information filed; domestic listing companies and the primary listing companies shall hold or be invited to attend the investor conference in the ROC at least once a year; venture capital companies shall hold or be invited to attend the investor conference in the ROC at least once a quarter). | | 1. Where the relevant matter is conducted prior to the commencement of trading hours on the same day:  Prior to the conference (one day prior to the day of convening or attending the investor conference at the latest).  During the non-trading hours before the conference.  During the conference  Two hours prior to the start of trading time of the next business day after the conference.  2. Where the relevant matter is conducted during the trading hours (due to overseas time lag or invited participant):  Prior to the conference (one day prior to the day of convening or attending the investor conference at the latest).  During the non-trading hours before the conference.  During the conference.  Two hours prior to the start of trading time of the next business day after the conference.  3. Where the relevant matter is conducted during the trading hours (other matters that had been applied to and consented by Taiwan Stock Exchange Corporation):  Prior to the conference (one day prior to the day of convening or attending the investor conference at the latest).  During the non-trading hours before the conference.  During the conference  Two hours prior to the start of trading time of the next business day after the conference.  4. Where the relevant matter is conducted after the trading hours on the same day:  Prior to the conference (one day prior to the day of convening or attending the investor conference at the latest).  After the end of the conference (the same day after the end of the conference at the latest).  Two hours prior to the start of trading time of the next business day after the conference. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System for live streaming (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference).  The link to the full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view; those who are invited to attend an investor conference shall select at least one conference per year and upload the link to full video information of such conference to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of holding of the investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System for live streaming (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference).  The link to the full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view; those who are invited to attend an investor conference shall select at least one conference per year and upload the link to full video information of such conference to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view.  Taiwan Stock Exchange Corporation's consent has been obtained after filing an application.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance/filing of investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System for live streaming (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference).  The link to the full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance/filing of investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The link to the full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view; those who are invited to attend an investor conference shall select at least one conference per year and upload the link to full video information of such conference to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view. | 1. Subparagraph 14, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Subparagraph 12, Paragraph 1, Article 4 , Article 6 and Paragraphs 1 to 3, Article 8 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 3. Letter No. Tai-Cheng-Shang-0960005407 dated March 12, 2007 4. Letter No. Tai-Cheng-Shang-2-1010004638 dated March 12, 2012 5. Letter No. Tai-Cheng-Shang-1-1011801906 dated April 27, 2012 6. Letter No. Tai-Cheng-Shang-1-1010025636 dated November 13, 2012 7. Article 6-2 of Taiwan Stock Exchange Corporation Rules for Regulating TWSE Primary Listed Companies and Taiwan Innovation Board Primary Listed Companies After Listing |
| 34 | | Filing of private placement of securities:  1. The board of director's resolution on private placement of securities.  2. The plan for private placement of securities that has been adopted at a meeting of the board or shareholders is changed pursuant to a subsequent board resolution.  3. The actual private placement price.    4. The price of private placement shares or subscription has been paid up in full.    5. Listing of private placement securities. | Two hours prior to the commencement of trading hours of the next business day following the board resolution day.  Within 2 days from the board resolution day.  Two hours prior to the commencement of trading hours of the next business day following the board resolution day.  Two hours prior to the commencement of trading hours of the next business day following the board resolution day.  Within 2 days of the setting of the private placement price.  Within 15 days from the full payment of the price of shares or subscription.  Two business days before listing. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  Except for conducting normal corporate bonds, the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of private placement of securities/relevant matters filed within 2 days of the board of director's resolution).  Note: Where the places are determined after the shareholders' meeting notice has been mailed, those places' information must be uploaded within 2 days from the date of determination.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ 2 days of setting of the actual private placement price).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of private placement of securities/filing within 15 days of full payment of the price of the stocks or subscription).  Note: Where placees are insiders of the company and have sold shares in the company within three months before or after the full payment of the price of shares or subscription, the relevant information shall be filed within 15 days of full payment of the price of the shares or subscription or 2 days from the day of occurrence.  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon.  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities/webpages for filing of common shares, preferred shares, general corporate bonds, and convertible bonds, with the date of effectiveness as the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.  3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas Chinese and foreign investment and shareholdings). | 1. Items 11 and 16, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 2. Paragraph 6, Articles 43-6 and 165-1 of the Securities and Exchange Act. 3. Article 6 of the Directions for Public Companies Conducting Private Placements of Securities. 4. Item 7, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds.   Letter No. Tai-Cheng-Shang-1-1051803008 dated July 1, 2016 |
| 35 | Filing of change in the accounting officers:  1. Changes in the accounting officers.  2. Announcement of the adjustment of duties due to the non-qualification of the accounting officers. | | Within 2 days (inclusive) from the day of occurrence.  Within 2 days from the day of discovery. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the qualification requirements and professional training of accounting officers/filing of the current status of or changes of the accounting officers), and upload and confirm the statements and relevant eligibility certificates of accounting officers.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the qualification requirements and professional training of accounting officers/filing of the announcement of the adjustment of duties of the accounting officers who does not meet the qualification requirements). | 1. Article 9 of the Regulations Governing Qualification Requirements and Professional Training of Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges promulgated by the Financial Supervisory Commission on July 25, 2012 per Decree No. Chin-Guan-Cheng-Shen-1010033226. 2. Letter No. Tai-Cheng-Chi-097180216 dated August 1, 2008   Article 10 of the Regulations Governing Qualification Requirements and Professional Training of Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges promulgated by the Financial Supervisory Commission on July 25, 2012 per Decree No. Chin-Guan-Cheng-Shen-1010033226 |
| 36 | Filing of the changes of internal audit officers:  Changes of internal audit officers. | | Within 2 days (inclusive) from the day of occurrence. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of internal audit implementation/declaration of information regarding changes in internal audit officers), and upload and confirm the statements and relevant eligibility certificates of internal audit officers. | 1. Article 11 of the Regulations Governing Establishment of Internal Control Systems by Public Companies.  2. Decree No. Chin-Guan-Cheng-Shen-10300391322 issued by the Financial Supervisory Commission on October 1, 2014 |
| 37 | Information on the composition of the board of directors and formation of the functional committee in accordance with the Securities Exchange Act:  1. Basic information on the composition of the board of directors.  2. Forming or dissolving a functional committee.  3. Designating (electing) committee members and any change  4. Promulgating of relevant regulations and any change.  5. Operations of the functional committee. | | Within 2 days of the change.  Upload at least two hours prior to the commencement of trading hours of the next business day following the occurrence of change.  Two hours prior to the commencement of trading hours of the next business day following the day of occurrence.  Within 2 days of the change.  Within 2 days of the change.  Within 15 days from the day following the convention of the meeting. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ filing of the corporate governance organizational structure (including the basic information on the composition of the board of directors).  Primary listed companies listed on TWSE and Taiwan Innovation Board shall upload information to the Market Observation Post System (sii.twse.com.tw/prompt report and update of any change to the directors and managerial officers of foreign enterprises).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/forming of functional committee and committee members or promulgating corporate governance regulations).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/filing of operations of functional committees). | Subparagraph 20, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 38 | Information relating to the requirements of the Taiwan Stock Exchange Corporation Operation Directions for the Appointment of Independent Directors by TWSE Listed Companies:  1. Establishment of and change of the corporate governance officer.  2. Establishment of and change of the standard operating procedures in response to the demands put forward by directors.  3. Information on and changes to the chairman, general manager or related parties with equal positions, as well as information on and changes to directors concurrently acting as employees. | | Within 2 days of the change.  Within 2 days of the change.  Within 2 days of the change. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/ filing of the current status of or changes of the corporate governance officer), and the relevant qualification documents of the corporate governance officer shall be uploaded and confirmed.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/promulgating corporate governance regulations).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/disclosure of corporate governance information/filing of the chairman, general manager or related parties with equal positions and directors concurrently acting as employees). | Subparagraph 31, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 38 | Voluntary announcement of self-assessed income figures. | | The company may voluntarily file its self-assessed income figures. If a listed company has voluntarily disclosed its self-assessed income figures by posting material information on the Market Observation Post System, at an investor conference, in newspapers or magazines, or on other news media, it shall file the related information on the same day and shall continue such filing till the end of the current fiscal year. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of self-assessed income figures). If a listed company has voluntarily disclosed its self-assessed income figures, it shall file the related information on the same day and shall continue such filing until the end of the current fiscal year; the continuously filed information shall be filed prior to the end of the month following the end of the month (quarter) of such information (the annual unaudited figure information may be postponed to 45 days following the end of the fiscal year). The public announcement shall include the self-assessed operating income and income before tax up until the current month (quarter). If for any given quarter the discrepancy between the cumulative amount of the self-assessed income before tax and the figures audited (reviewed) by the CPA reaches 10 percent and the monetary amount exceeds NT$50 million, the reason for the discrepancy must also be reported within 2 business days of the expiry of the announcement period for each quarterly financial report. | 1. Letter No. Chin-Guan-Cheng-6-0970064676 dated December 10, 2008 2. Letter No. Tai-Cheng-Chih-0970035739 Dated December 15, 2008 3. Letter No. Tai-Cheng-Chih-0981800082 dated January 10, 2009 4. Letter No. Tai-Cheng-Chih-0981803897 dated November 2, 2009 5. Subparagraph 5, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 39 | Correction of or supplementation to the financial report: If there is any matter that is required to be corrected or supplemented in the CPA-audited (or reviewed) financial report publicly announced and reported by a listed company, such matter shall be made public and known to the investors, and the requirement to restate the financial report under Article 6 of the Securities and Exchange Act Enforcement Rules has not yet been triggered. | | Within 2 days after the day of occurrence. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/filing of a correction of or supplementation to the financial report). | 1. Letter No. Tai-Cheng-Chih-0981800638 dated February 27, 2009 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 40 | Internal control system audit report | | Two hours prior to the commencement of trading hours of the next business day following the day of obtaining the internal control system audit report.  Within 2 days from the day of obtaining the internal control system audit report. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of internal audit/internal control system audit report). Where a listed company retains a CPA to audit its internal control system, the information shall be uploaded to the Market Observation Post System within 2 days from the day of obtaining of the audit report; nevertheless, routine internal audit reports (such as compliance with laws and regulations) need not be filed. | 1. Letter No. Tai-Cheng-Shang-0950100051 dated January 10, 2006 2. Letter No. Tai-Cheng-Chih-0981801131 dated April 17, 2009 3. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 4. Subparagraph 29, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities |
| 41 | Addition of or a change in the emergency contact information when the spokesperson, the deputy spokesperson or the chief financial officer is on holiday. | | At the time of addition or change. | Add or change the information by uploading the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company; sii.twse.com.tw /filing of emergency contact information on holiday). After the information is uploaded, return to the previous page and click on the "Confirm" icon to complete the addition or change. | Letter No. Tai-Cheng-Shang-0991702993 dated August 2, 2010. |
| 42 | Repurchase of companies' shares | | 1. Two hours prior to the commencement of trading hours of the next business day following the date of the board resolution. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of application to buy back shares) and shall be treated as material information and the relevant information shall be filed with the competent authority within two days after the date of the board resolution. | 1. Articles 2, 3 and 5 of Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies 2. Subparagraph 11, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Subparagraph 35, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities 4. Letter No. Chin-Guan-Cheng-Jiao-0990059226 dated November 3, 2010 |
| 1. Where the aggregate number of shares repurchased by the company has reached 2% of the company's paid-in capital or NTD300,000,000 or more, two hours prior to the commencement of trading hours of the next business day following the day of occurrence. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of treasury stocks bought reached specific thresholds) and shall be treated as material information. |
| 1. Two hours prior to the commencement of trading hours of the next business day of the date of the board resolution resolving to change the purpose of buying back shares. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of board resolution to resolve to change the original purpose for buying back shares) and shall be treated as material information and the relevant information shall be filed with the competent authority. |
| 1. Two hours prior to the commencement of trading hours of the next business day following the day of expiration or completion. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stocks/filing of expiration (completion) and filing of cancellation of transfer of treasury stocks) and shall be treated as material information and the relevant information shall be filed with the competent authority within five days after the date of expiration or completion. |
| 1. If the shares are repurchased for the company to transfer the same to employees, one business day preceding the day of transfer of shares through the book-entry system of the centralized securities depository enterprises. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stock/filing of basic information of transferring treasury stock to employees). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stock/filing of expiration (completion) and filing of cancellation or transfer of treasury stock). |
| 1. Announcement of the board's resolution to change the rules of buying back shares to transfer to employees. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of treasury stock/the board's resolution to change the rule of buying back shares to transfer to employees). |
| 43 | Information of accounting changes  Note: Need to announce material information separately | | 1. If the changes are made prior to the commencement of the fiscal year, two hours prior to the commencement of trading hours of the next business day following the day of the board resolution. 2. Within two months after the actual impact on numbers due to the adoption of the accounting policy or accounting estimation changes, two hours prior to the commencement of trading hours of the next business day following the day of the board resolution. 3. If the changes are made prior to the commencement of the fiscal year, two hours prior to the commencement of trading hours of the next business day following the day of the board resolution. 4. If the board resolution resolves to change the accounting policy or accounting estimation items without the competent authority's approval, two hours prior to the commencement of trading hours of the next business day following the day of receiving notice from the competent authority. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/accouchement of accounting changes in accordance with Regulations Governing Preparation of Financial Reports applicable to respective types of businesses issued by the competent authority/ voluntary change to accounting policy or accounting estimation item during the fiscal year), and subject to the material information regulations. 2. Except that the determination of effect in item 1 above is not practical, the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of accounting changes in accordance with Regulations Governing Preparation of Financial Reports applicable to respective types of businesses issued by the competent authority/ reporting of actual effect after two months of the change to accounting policy or accounting estimation), and subject to the material information regulations. 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of accounting changes in accordance with Regulations Governing Preparation of Financial Reports applicable to respective types of businesses issued by the competent authority/ change to accounting policy or accounting estimation after the commencement of the fiscal year), and subject to the material information regulations. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement of accounting changes in accordance with Regulations Governing Preparation of Financial Reports applicable to respective types of businesses issued by the competent authority/changes in accounting policy or accounting estimation items made per board resolutions without the competent authority's approval), and subject to the material information regulations. | 1. Regulations Governing Preparation of Financial Reports by Securities Issuers, Regulations Governing the Preparation of Financial Reports by Financial Holding Companies, Regulations Governing the Preparation of Financial Reports by Public Banks, Regulations Governing the Preparation of Financial Reports by Insurance Enterprises and Article 6 of Regulations Governing the Preparation of Financial Reports by Publicly Helds Bills Finance Companies  2. Regulations Governing Preparation of Financial Reports by Securities Issuers and Article 10 of Regulations Governing Preparation of Financial Reports by Futures Commission Merchants  3. Subparagraph 28, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds  4. Subparagraph 9, Paragraph 1, Article 4 of Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities |
| 44 | A company (or its affiliates or organizations) nominates a director, supervisor or manager of another company (or its affiliates or organizations) as an independent director. | | Upon acceptance of nomination and election as an independent director | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement in accordance with Article 24 of the Corporate Governance Best-Practice Principles for Listed and OTC companies). | Article 24 of the Corporate Governance Best-Practice Principles for Listed and OTC companies |
| 45 | Information on ownership change:  1. Reporting changes in business items  2. Holding a press conference to explain material information  3. Reporting of preliminary result: ratio of pre-tax profit to share capital.  4. Assessment report issued by the securities underwriter for application for resuming trading after ownership change and material change in business scope leading to suspension of trading /change in methods of transaction. | | Within two years after the quarter that involves ownership change, report information of the previous month at the end of every month.  TWSE suspends trading of shares.  Where trading of shares in the company is suspended by TWSE, report information on the previous month at the end of every month.  Obtain the certificate evidencing transmitting of electronic files first, and then submit hard copies of the relevant documents. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting ownership change/reporting changes in business items). (e.g., if there is ownership change on June 10 (Q2), 2016, the company should report the business change information from June of the current year (2016) to March of the year after next (2018) (Q1)).  The company should hold a press conference at TWSE to explain material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting ownership change/preliminary result: ratio of pre-tax profit to share capital).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/non-format electronic reporting/filing of prospectus, choose "others" in the column "information explained") | Paragraph 30, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds  Subparagraph 11, Paragraph 1, Article 11 of Taiwan Stock Exchange Corporation Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities  Paragraph 30, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds   1. Subparagraphs 13 and 14, Paragraph 2, Article 50, Subparagraph 15, Paragraph 2, Article 49, Subparagraphs 11 and 12, Paragraph 2, Article 50-3 and Subparagraph 11, Paragraph 2, Article 49-1 of Operating Rules of the Taiwan Stock Exchange Corporation 2. Application for Resuming Trading after Ownership Change and Material Changes in Business Scope |
| 46 | GRI reports and their links at the company's website. | | Within 2 days of any changes to the contents of the CSR reports or the links of the company's website | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of GRI reports). | 1. Paragraph 3, Article 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 2. Subparagraph 32, Paragraph 1, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Taiwan Stock Exchange Corporation Rules Governing Preparation and Filing of Sustainability Reports by TWSE Listed Companies |
| 47 | Credit rating information. | | Within 2 days after obtainment. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of credit rating information). | Subparagraph 29, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 48 | 1. The amount of remuneration of the employees, directors and supervisors. 2. If there is any discrepancy between the preceding amount and the estimated amount for the fiscal year that such expenses are recognized, such discrepancy, the reason for such discrepancy and the handling of such discrepancy. | | 1. It shall be filed within 2 days after it is resolved by the board meeting. If the matter has not been solved by the board meeting and the company does not make any profit or there is no remaining profit for distribution after offsetting the accumulated losses, it shall be filed within 2 days after the board meeting approves the annual financial statements. 2. It shall be filed within 2 days after the date of the board resolution or reporting of the annual financial statements. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the remuneration of the employees, directors and supervisors). 2. Please report "no distribution of profits" if there is no remaining profit for distribution. | 1. Subparagraph 30, Paragraph 2, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Decree No. Chin-Guan-Cheng-Shen-1050001900 dated January 30, 2016 issued by the Financial Supervisory Commission |
| 49 | Cancellation of the shares repurchased by and cancellation of the new shares with restricted rights to employees redeemed by primary listed companies. | | Within 10 days of the completion of cancellation of repurchased shares. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. (Expected) completion date of cancelation of listed shares: at least two business days after the filing date (exclusive). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/announcement on approval for listing of shares or corporate bonds on the Taiwan Stock Exchange Corporation or the Taipei Exchange or the delisting therefrom). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date.   (Note: The shares held by overseas Chinese or foreign investors shall be uploaded simultaneously at the time when the company contacts the Taiwan Stock Exchange Corporation for announcement of the completion date of the cancellation of repurchased shares.) | 1. Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 3. Letter No. Tai-Cheng-Shang-1-1041804796 dated October 20, 2015 |
| 50 | Appointment by primary listed companies of its litigious and non-litigious agent in the Republic of China | | At the time of applying for listing of securities and at the time when subsequent changes are made. | 1. At the time of change, the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/matters that foreign securities issuers are required to publicly announce and to file/reporting of litigious and non-litigious agent of primary and secondary listed companies) | Article 165-3 of the Securities and Exchange Act |
| 51 | Amendment to material matters under articles of incorporation, organizational document or material financial and operational documents of primary listed companies in relation to the protection of shareholders' rights and interests | | 15 days prior to notice or announcement of shareholders' meeting | According to Article 28-7 of the Corporation Rules Governing Review of Securities Listings, primary listed companies shall incorporate the designated material matters in relation to the protection of shareholders' rights and interests in the articles of incorporation, organizational documents or material financial and operational documents. Any draft amendment together with legal opinion shall be delivered to the Taiwan Stock Exchange 15 days prior to the notice or announcement of shareholders' meeting. | 1. Paragraph 4, Article 49-1 of the Operating Rules of the company. 2. Taiwan Stock Exchange Corporation Rules for Regulating TWSE Primary Listed Companies and Taiwan Innovation Board Primary Listed Companies After Listing. |
| 52 | English annual financial report | | Same as the filing time of annual report provided in "Regulations Governing Information to be Published in Annual Reports of Public Companies" issued by the competent authority. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files /filing of financial reports). | Subparagraph 35, Paragraph 2, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  I. Listed Companies | | | | |
| --- | --- | --- | --- | --- |
| C. Companies Whose Stocks Are Going to Be Listed: Published by the Domestic Listing Department and Foreign Listing Department of Taiwan Stock Exchange on August 6, 2020 | | | | |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1-1 | Application for listing and trading. | At least 2 business days prior to the day scheduled for listing and trading (to facilitate the preparation, please send the relevant information to the Domestic Listing Department and Foreign Listing Department as early as possible). | 1. Declaration and attachments.  2. One copy of the ownership dispersal statement (In public underwriting cases, the information must be submitted or posted no later than noon of the day prior to the listing.)  3. One copy of the roster of directors, the roster of supervisors, and their shareholdings (only need to list the names of shareholders and the number of shares held).  4. One copy of the newspaper carrying the announcement of the rules for public offering of shares. (Where securities are sold via overallotment, the underwriter's declaration of exercise of overallotment and letter of consent to sales via overallotment must be submitted; where securities are not sold via overallotment, the underwriter's declaration of exercise of overallotment must still be submitted.)  5. Four copies of the prospectus.  6. To post information regarding application for termination of registration as an emerging stock company or termination of listing on the Taipei Exchange on the Market Observation Post System (sii.twse.com.tw/announcement of the approval of the listing (or TPEx-listing) of shares or corporate bonds, or announcement of the termination of listing or (TPEx-listing)). (Where securities are sold via overallotment, matters regarding sales via overallotment must be made public on the Market Observation Post System before the listing and on the seventh business day after the listing, and one copy of the contents made public must be submitted to Taiwan Stock Exchange Corporation.)  7. Documents evidencing the completion of amendment to corporate registration.  8. Photocopies of centralized depositary certificates and the inquiry slips for the balance amount of certain shareholders whose shares are under custody.  9. Margin purchase and short sale review statement (applicable to changes from TPEx-listing to listing on Taiwan Stock Exchange). | 1. Article 139 of the Securities and Exchange Act 2. Articles 43 and 47 of the Operating Rules of the Taiwan Stock Exchange Corporation 3. Letter No. Tai-Cheng-81-Shang-10553 dated May 26, 1992 4. Article 63 of the Taiwan Securities Association Rules Governing Underwriting and Resale of Securities by Securities Firms 5. Taiwan Securities Association Directions Governing the Underwriting Procedures to be Followed by Underwriters in Conducting an Initial Listing on a Stock Exchange or Over-the-Counter Market 6. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 7. Letter No. Tai-Cheng-86-Shang-12760 dated May 21, 1997 |
| 1-2 | During the application for initial listing, new shares issued for capital increase are concurrently listed. | 2 business days prior to the listing and trading. | The same formalities as those for listing of new shares issued in capital increase. |  |
| 2 | To file Information |  |  |  |
| 2-1 | File investments by overseas Chinese and foreign nationals.  Note: Not required for TPEx-listed companies converted to listed companies. | The listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/ filing of overseas Chinese or foreign investors’ shareholding). | 1. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds 2. Letter No. Tai-Cheng-Shang-0970035719 dated December 22, 2008 |
| 2-2 | Updating of the numbers of shares. | The listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of domestic securities; to facilitate file conversion on the computer system, the date of effectiveness of the posted information must be later than the listing date). | Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-3 | Addition of or a change in the emergency contact information when the spokesperson, the deputy spokesperson or the chief financial officer is on holiday. | The listing date. | Add or change the information by uploading the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company; sii.twse.com.tw /filing of emergency contact information on holiday). After the information is uploaded, return to the previous page and click on the "Confirm" icon to complete the addition or change. | Letter No. Tai-Cheng-Shang-0991702993 dated August 2, 2010 |
| 2-4 | Basic information of the company and its subsidiaries and significant subsidiaries. | Within two days after the listing date. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/filing of basic information of the company). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company/basic information of subsidiaries). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of significant subsidiaries/basic information of significant subsidiaries). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-5 | 1. Balance sheet, comprehensive income statement, cash flow statement, statement of changes in equity, financial reports audited or reviewed by the CPA and the notes thereto, and names of the certifying CPA for the current and the past two fiscal years.  2. Revenues, statistics of revenues of respective products (voluntary reporting) and unaudited income (voluntary reporting) for the current and the past two fiscal years.  Note: A voluntary reporter of statistics of revenues of respective products and unaudited income shall continue to report till the end of the current fiscal year.  3. Declaration of dividends for the current and the past two fiscal years. | Within two days after the listing date. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements/IFRS financial statement filing process, and explanations regarding published financial reports). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial report). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information disclosed in the notes to the financial statements/filing of information disclosed in the notes to the financial statements). 4. The relevant information shall be uploaded by domestic listed companies to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/monthly revenues revenue reporting). 5. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of the monthly revenues of qualified subsidiaries by financial holding and investment holding companies for and on behalf of their subsidiaries after adopting IFRS). 6. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending, and statistics of revenues of respective products/reporting of revenues after adopting IFRS/statistics of revenues of respective products (voluntary reporting)). 7. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of unaudited income (voluntary reporting)).   The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/declaration of dividends/declaration of dividends). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-6 | Explanations of material changes in financial ratios and financial analysis data for the past two fiscal years. | Within two days after the listing date. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/report of financial analysis data and material changes in ratios/financial analysis data). 2. The relevant information shall be uploaded to the Market Observation Post System in the event that the percentage of change of any financial ratio reaches 20% (sii.twse.com.tw/report of financial analysis data and material changes in ratios/material changes in turnover rate of inventory, turnover rate of accounts receivable, and gross profit margin). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-7 | Most recent monthly financial information. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of financial statements). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-8 | 1. Details of funds lending, and endorsements and guarantees of the company and its subsidiaries for the most recent quarter.  2. Details of investments in mainland China for the most recent quarter.  3. Details of investments in overseas subsidiaries for the most recent quarter.  4. Quarterly report on information relating to and change in the use of proceeds for rights issue, issue of corporate bonds or private placement of securities for the most recent quarter. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/information on monthly revenues, endorsements and guarantee, and funds lending and statistics of revenues of respective products/reporting of details of funds lending, and endorsements and guarantee).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in mainland China/filing of the actual amount of investments in mainland China in the current quarter).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of investments in overseas subsidiaries/filing of the actual amount of investments in overseas subsidiaries/filing of locations of ultimate investments in overseas (including PRC) subsidiaries (quarterly)).   1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of rights issue and issue of corporate bonds/quarterly report on use of proceeds). 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of private placement of securities/quarterly report on the use of proceeds of private placement of securities). 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness/explanations on funds repaying source and any concerns). 4. The relevant information of issuance of corporate bonds shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of bond information). 5. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of overseas securities/statements of outstanding and redemption balance of overseas stocks, statements of outstanding overseas depositary receipts, statements of changes in overseas corporate bonds, statements of changes in overseas convertible bonds, and statements of changes in overseas corporate bonds with warrants). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-9 | Shareholding dispersal statement. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System. (sii.twse.com.tw/filing of shareholding dispersal statement). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-10 | Financial forecast information. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing using non-formatted electronic files/filing of financial forecast) (exempt if there is none). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-11 | Information on the directors, supervisors and shareholders holding 10% or more shares of (1) the company's corporate director/supervisor; and (2) the company's corporate shareholder(s) who hold 10% or more of the company's total issued shares. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of changes relating to corporate director, supervisor and shareholder who hold 10% or more of the company's total issued shares). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-12 | 1. Information about the major current positions and major experience of independent directors, and whether they concurrently serve as directors or supervisors of any other company.  2. Attendance at board meetings and training courses taken by each director and supervisor. | Within two days after the listing date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of the attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of attendance (or attendance as non-voting delegates) at board meetings and training courses taken by directors and supervisors and the current position, experience and concurrent position of independent directors/reporting of attendance (or attendance as non-voting delegates) at board meetings by directors and supervisors). | Article 3-2 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 2-13 | The information of changes in shareholding of insiders in the five years preceding the listing. | Within two weeks after the listing date. | The information of changes in shareholding of insiders shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of changes in equities before the listing (or TPEx-listing) of an issuer's stocks, and basic information). |  |
| 2-14 | Details of performance of matters undertaken. | Where any matter undertaken has not yet been performed, the status of performance shall be filed within 10 days following the end of each quarter. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information. | Letter No. Tai-Cheng-89-Shang-101046 dated April 25, 2000 |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  II. Closed-End Securities Investment Trust Funds Issued by the Securities Investment Trust Enterprises ("Closed-end Fund")  A. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | Listing fee for beneficial certificates. | At initial listing and prior to the end of each January thereafter. | Upon receipt of the list of listing fees, please contact the Finance Department of TWSE for payment.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 3 of the Beneficiary Certificate Listing Contract issued by the Taiwan Stock Exchange Corporation. 2. Taiwan Stock Exchange Corporation Rate Table for Securities Listing Fees. |
| 2 | Net asset value per beneficial unit of the closed-end fund. (The basic data of the closed-end fund shall be reported in advance for initial listing.) | Before the market opening each business day. | The data for the preceding business day shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 3, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | Industry sector investment proportions of the closed-end fund. | Before the market opens on the first business day of each week. | The data for the preceding week shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 3, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 4 | Names of the top five individual stocks held by the closed-end fund and the proportion that the aggregate value of such shareholding accounts for the net asset value of the fund. | Before the 10th day of each month. | The data for the preceding month shall be reported to the Taiwan Stock Exchange Corporation via the Internet (sii.twse.com.tw/fund.htm/). | Paragraph 3, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | Content and proportions of investments in individual stocks by the closed-end fund | Before the 10th day of the first month of each quarter | The data for the preceding quarter shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 3, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 6 | Annual financial report and semi-annual financial report of the closed-end fund. | 1. Filing of annual financial report within 2 months following the end of each fiscal year. 2. Filing of semi-annual financial report within 45 days following the end of the second quarter of each fiscal year. | The report shall be filed to the Taiwan Stock Exchange Corporation via the Internet. | 1. Article 76 of Regulations Governing Securities Investment Trust Funds. 2. Article 47-1 of Operating Rules of the Taiwan Stock Exchange Corporation. 3. Paragraph 3, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  II. Closed-End Securities Investment Trust Funds Issued by the Securities Investment Trust Enterprises ("Closed-end Fund")  B. Non-regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 7, 2016 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | 1. Public announcement before the convening of the beneficiaries' meeting 2. Matters to be handled after the beneficiaries' meeting | 12 business days prior to the suspension of changes to entries in the register of beneficiaries.  Within 2 days from the occurrence of the event. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing for public announcement/Public announcement for beneficiaries' meeting/closed-end fund) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the mailing of the meeting notification, the returning date of ballots and the procedure of the ballot counting and reviewing. 2. The resolutions of the beneficiaries' meeting or other relevant matters shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 3 of Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Paragraph 4, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. |
| 2 | When setting the period of suspension of changes to entries in the register of beneficiaries or the record date for distribution of income, in order to handle matters stipulated in Articles 64, 68 and 77 of Regulations Governing Securities Investment Trust Funds and the securities investment agreement. | At least 12 business days before the suspension of changes to entries in the register of beneficiaries or the record date for the distribution. | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/public announcement for distribution of income/closed-end fund) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the record date for distribution of income and the number of the income. 2. 3 copies of annual reports of the fund audited by the CPAs and countersigned by the managing company and the custodian. | 1. Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-77-Shang-3207 dated September 29, 1988. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. 4. Paragraph 4, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | 1. Any circumstance set out in Articles 63 and 78 of Regulations Governing Securities Investment Trust Funds. 2. Any circumstance set out in Articles 3, 4, 5 and 24 of Rules Governing Securities Investment Trust Enterprises. | At the same date upon the occurrence of the event or the report to the competent authority. | 1. Explanatory letter 2. Related supporting documents | Paragraph 2, Article 48 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 4 | The application for termination of listing. | Within 3 days upon the approval by the competent authority for the termination of the trust agreement. | 1. Letter 2. Photocopy of the approval letter issued by the competent authority | 1. Article 145 of Securities and Exchange Act. 2. Articles 41 and 50-2 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 5 | Upload material information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | Before the commencement of trading hours on the business day next to the date of occurrence of the event or date of the media reportage. | Publicly announce the material information by uploading such information to the Internet reporting system designated by the Taiwan Stock Exchange Corporation. | Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Beneficiary Certificate Trust Enterprises and Offshore Fund Entities. |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  III. Exchange-Traded Funds or Exchange-Traded Futures Funds Issued by the Securities Investment Trust Enterprises ("ETF") or Futures Trust Enterprises  A. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | Listing fee for the beneficial certificates. | At initial listing and prior to the end of each January thereafter. | Upon receipt of the list of listing fees, please contact the Finance Department of TWSE for payment.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 3 of the Beneficiary Certificate Listing Contract issued by the Taiwan Stock Exchange Corporation. 2. Taiwan Stock Exchange Corporation Rate Table for Securities Listing Fees. |
| 2 | Net asset value of the ETF, the total number of the issued beneficial units, difference of the number of the issued number of beneficial units compared to that of the preceding day and the net asset value per beneficial unit of the most recent 1 business day of the information being available. | Before the market opening each business day. | The data for that day shall be reported to the Taiwan Stock Exchange Corporation via the Internet on the same day. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | Intraday estimated net asset value per beneficiary unit of the ETF during market trading hours | Report real-time quotes at the same frequency of each fifteen seconds to refresh the basic market conditions on the TWSE webpage refreshes basic market conditions. If the ETF's portfolio includes foreign securities or futures contracts or other assets, report real-time quotes during trading hours of such foreign markets at the same frequency as stipulated above; provided, however, that if two markets overlap on trading hours of Exchange-Traded Futures Funds, real-time quotes may be reported at the same frequency as stipulated above. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 4 | Industry sector investment or asset portfolio proportions of the ETF | Before the market opens on the first business day of each week | The data for the preceding week shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | Names of the top five investment assets held by the ETF and the ratio that the aggregate value of such shareholding accounts for the net asset value of the ETF. | Before the 10th day of each month | The data for the preceding month shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 6 | Intraday estimated net asset value per beneficiary unit of the ETF and the accumulated degree of fluctuation of the index traced by the ETF for 3 months, 6 months, 1 year, year-to-date period, and the period since the ETF was listed as of the preceding month | Before the 10th day of each month | The data for the preceding month shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 7 | Content and ratio of investments in assets by the ETF. | Before the 10th day of the first month of each quarter. | The data for the preceding quarter shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 8 | Annual financial report and semi-annual financial report of the ETF. | 1. Filing of annual financial report within 2 months following the end of each fiscal year. 2. Filing of semi-annual financial report within 45 days following the end of second quarter of each fiscal year except for Exchange-Traded Futures Funds. | The report shall be filed to the Taiwan Stock Exchange Corporation via the Internet. | 1. Article 76 of Regulations Governing Securities Investment Trust Funds. 2. Article 81 of Regulations Governing Futures Trust Funds. 3. Article 47-1 of Operating Rules of the Taiwan Stock Exchange Corporation. 4. Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 9 | Holding by overseas Chinese, foreign and Mainland Chinese investors. | Before the 10th business day of every July. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of holdings of listed ETFs by overseas Chinese and foreign investors). | 1. Subparagraph 8, Paragraph 5, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. 2. Letter No. Tai-Zheng-Jiao-10800112711 dated July 2, 2019. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  III. Exchange-Traded Funds or Exchange-Traded Futures Funds Issued by the Securities Investment Trust Enterprises ("ETF") or Futures Trust Enterprises  B. Non-regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | If it is an initial listing, the basic data of the ETF and its net asset value per beneficial unit, total number of beneficial units, and net asset value of the ETF as of the most recent 1 business day of the information being available prior to listing shall be reported. | The day prior to the listing | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 1, Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 2 | Holding by overseas Chinese, foreign and Mainland Chinese investors. | Within 5 business days of the day of listing. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of holdings of listed ETFs by overseas Chinese and foreign investors). | 1. Subparagraph 2, Paragraph 10, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. 2. Letter No. Tai-Zheng-Jiao-10800112711 dated July 2, 2019. |
| 3 | 1. Public announcement before the convening of the beneficiaries' meeting 2. Matters to be handled after the beneficiaries' meeting | 12 business days before the suspension of changes to entries in the register of beneficiaries  Within 2 days from the occurrence of the event | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/Public announcement for beneficiaries' meeting/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the mailing of the meeting notification, the returning date of ballots and the procedure of the ballot counting and reviewing. 2. The resolutions of the beneficiaries' meeting or other relevant matters shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 3, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. |
| 4 | When setting the period of suspension of changes to entries in the register of beneficiaries or the record date for distribution of income, in order to handle matters stipulated in Articles 64, 68 and 77 of Regulations Governing Securities Investment Trust Funds or Articles 60, 63 and 78 of Regulations Governing Futures Trust Funds and the securities investment agreement. | 1. At least 12 business days before the suspension of changes to entries in the register of beneficiaries or the record date for the distribution. 2. At least 2 business days before the ex-dividend date. | 1. The relevant information shall be reported to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/public announcement for distribution of income/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the record date for distribution of income and the number of the income. 2. The amount of income distribution, information of estimated composition and proportion of income distribution and related warnings shall be uploaded. | 1. Paragraph 3, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-77-Shang-3207 dated September 29, 1988. 3. Tai-Cheng-86-Shang-04317 dated February 28, 1997. 4. Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | 1. Any circumstance set out in Articles 63 and 78 of Regulations Governing Securities Investment Trust Funds or Articles 73 and 82 of Regulations Governing Futures Trust Funds. 2. Any circumstance set out in Articles 3, 4, 5 and 24 of Rules Governing Securities Investment Trust Enterprises or Articles 8, 9, 10 and 38 of Regulations Governing Futures Trust Enterprises. | At the same date upon the occurrence of the event or the report to the competent authority. | 1. Explanatory Letter 2. All relevant documentary proof | Paragraph 3, Article 48 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 6 | The application for termination of listing. | Within 3 days upon the occurrence of the termination of the trust agreement. | 1. Letter 2. Relevant documents pertaining to any event to apply for the termination of the listing. | 1. Article 145 of Securities and Exchange Act. 2. Article 41 and 50-2 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 7 | Upload material information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | Before the commencement of trading hours on the business day next to the date of occurrence of the event or date of the media reportage. | Publicly announce the material information by uploading such information to the Internet reporting system designated by the Taiwan Stock Exchange Corporation. | Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Beneficiary Certificate Trust Enterprises and Offshore Fund Entities. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  III-1. Linked Exchange-Traded Funds by the Securities Investment Trust Enterprises ("Linked ETF")  C. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | Listing fee for the beneficial certificates | At initial listing and prior to the end of each January thereafter. | Upon receipt of the list of listing fees, please contact the Finance Department of TWSE for payment.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 3 of the Beneficiary Certificate Listing Contract issued by the Taiwan Stock Exchange Corporation. 2. Rate Table for Securities Listing Fees issued by the Taiwan Stock Exchange Corporation. |
| 2 | Net asset value of the Linked ETF, the total number of the issued beneficial units, difference of the number of the issued beneficial units compared to that of the preceding day, net asset value per beneficial unit and degree of fluctuation thereof, net asset value per beneficial unit of the offshore ETF that the Linked ETF is linked to, and degree of fluctuation thereof, the closing price, and degree of fluctuation thereof, of the offshore ETF that the Linked ETF is linked to. | Before the market opening each business day. | The data for that day shall be reported to the Taiwan Stock Exchange Corporation via the Internet on the same day. | Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | Intraday estimated net asset value per beneficiary unit of the Linked ETF during market trading hours | Report real-time quotes of the offshore ETFs that the Linked ETF is linked to during trading hours of such foreign markets where the offshore ETFs are registered or listed at the same frequency as the TWSE webpage refreshes basic market conditions. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 4 | Industry sector investment proportions of the offshore ETF linked by such Linked ETF. | In accordance with the deadline for the application for the offshore ETF. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | Names of the individual stocks of the linked offshore ETF and the proportion of its aggregate shareholding therein to the net asset value of the Linked ETF | In accordance with the deadline for the application for the offshore ETF. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 6 | Content of the portfolios and proportions of individual investments by the Linked ETF | 1. The first business day of each week 2. At the same time upon the report of the industry sector investment proportions of the offshore ETF linked by such Linked ETF. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 7 | The accumulated degree of fluctuation of the Linked ETF during each period and the accumulated degree of fluctuation of the index that it is linked to during each period. | Before the 10th day of each month. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 6, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 8 | Annual report of the Linked ETF and the Chinese transcript of the material contents of the annual financial report of the offshore ETF that it is linked to. | Within 2 months following the end of each fiscal year. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | 1. Article 76 of Regulations Governing Securities Investment Trust Funds. 2. Article 47-1 of Operating Rules of the Taiwan Stock Exchange Corporation. 3. Subparagraph 9, Paragraph 5, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 9 | Holding by overseas Chinese, foreign and Mainland Chinese investors. | Before the 10th business day of every July. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of holdings of listed ETFs by overseas Chinese and foreign investors). | 1. Subparagraph 8, Paragraph 5, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. 2. Letter No. Tai-Zheng-Jiao-10800112711 dated July 2, 2019. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  III-1. Linked Exchange-Traded Funds by the Securities Investment Trust Enterprises or Futures Trust Enterprises ("Linked ETF")  D. Non-regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | If it is an initial listing, the basic data of the ETF and its net asset value per beneficial unit, total number of beneficial units, and net asset value of the ETF as of the most recent 1 business day of the information being available prior to listing shall be reported. | The day prior to the listing. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Subparagraph 1, Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 2 | Holding by overseas Chinese, foreign and Mainland Chinese investors. | Within 5 business days of the day of listing. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of holdings of listed ETFs by overseas Chinese and foreign investors). | 1. Subparagraph 2, Paragraph 10, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. 2. Letter No. Tai-Zheng-Jiao-10800112711 dated July 2, 2019. |
| 3 | 1. Public announcement before the convening of the beneficiaries' meeting 2. Matters to be handled after the beneficiaries' meeting | 12 business days before the suspension of changes to entries in the register of beneficiaries  Within 2 days from the occurrence of the event | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/Public announcement for beneficiaries' meeting/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the mailing of the meeting notification, the returning date of ballots and the procedure of the ballot counting and reviewing. 2. The resolutions of the beneficiaries' meeting or other relevant matters shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 3, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. |
| 4 | When setting the period of suspension of changes to entries in the register of beneficiaries or the record date for distribution of income, in order to handle matters stipulated in Articles 64, 68 and 77 of Regulations Governing Securities Investment Trust Funds or Articles 60, 63 and 78 of Regulations Governing Futures Trust Funds and the securities investment agreement. | 1. At least 12 business days before the suspension of changes to entries in the register of beneficiaries or the record date for the distribution. 2. At least 2 business days before the ex-dividend date. | 1. The relevant information shall be reported to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/public announcement for distribution of income/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the record date for distribution of income and the number of the income. 2. The amount of income distribution, information of estimated composition and proportion of income distribution and related warnings shall be uploaded. | 1. Paragraph 3, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-77-Shang-3207 dated September 29, 1988. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. 4. Paragraph 10, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | 1. Any circumstance set out in Articles 63 and 78 of Regulations Governing Securities Investment Trust Funds or Articles 73 and 82 of Regulations Governing Futures Trust Funds. 2. Any circumstance set out in Articles 3, 4, 5 and 24 of Rules Governing Securities Investment Trust Enterprises or Articles 8, 9, 10 and 38 of Regulations Governing Futures Trust Enterprises. | At the same date upon the occurrence of the event or the report to the competent authority. | 1. Explanatory letter 2. All relevant documentary proof. | Paragraph 2, Article 48 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 6 | The application for termination of listing. | Within 3 days upon the occurrence of the termination of the trust agreement. | 1. Letter 2. Relevant documents pertaining to any event to apply for the termination of the listing. | 1. Article 145 of Securities and Exchange Act. 2. Articles 41 and 50-2 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 7 | Upload material information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | Before the commencement of trading hours on the business day next to the date of occurrence of the event or date of the media reportage. | Publicly announce the material information by uploading such information to the Internet reporting system designated by the Taiwan Stock Exchange Corporation. | Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Beneficiary Certificate Trust Enterprises and Offshore Fund Entities. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  IV. Real Estate Investment Fund  A. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | Listing fee for the beneficial certificates | At initial listing and in each January thereafter. | Upon receipt of the list of listing fees, please contact the Finance Department of TWSE for payment.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 3 of Taiwan Stock Exchange Corporation the Contract of the REIT Beneficial Interest Securities. 2. Article 3 of Taiwan Stock Exchange Corporation Listing Contract for REIT Beneficiary Securities or REAT Beneficial Securities. |
| 2 | Upload the electronic files of the prospectus to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | After the receipt of the notice from the Taiwan Stock Exchange Corporation. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 1, Article 43-3 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 3 | If it is an initial listing, the matters in relation to the listing of the Real Estate Investment Fund shall be reported and the downloaded material shall be submitted to the Taiwan Stock Exchange Corporation. | Before 1 business day prior to the commencement day of the listing and trading as determined by the Taiwan Stock Exchange Corporation. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 1, Article 43-3 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 4 | The methods for calculating and announcing the net asset value per beneficiary unit 1 day prior to the listing. | Before 1 business day prior to the listing. | The net asset value per beneficiary unit. | Paragraph 1, Article 43-3 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 5 | The trust property assessment report publicly announced every 3 months by the real estate securitization trustee institution. |  | Two copies of the public announcement. | Paragraph 1, Article 47-5 of Operating Rules of the Taiwan Stock Exchange Corporation. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  IV. Real Estate Investment Fund  B. Non-regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 7, 2016 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | 1. Public announcement before the convening of the beneficiaries' meeting. 2. Matters to be handled after the beneficiaries' meeting | 12 business days before the suspension of changes to entries in the register of beneficiaries.  Within 2 days from the occurrence of the event | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/(new rule) filing of public announcement of declaration of dividends and conversion of the (equity warrant) corporate bonds by annual (extraordinary) shareholders meeting/Public announcement for beneficiaries' meeting/Real Estate Investment Fund) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the mailing of the meeting notification, the returning date of ballots and the procedure of the ballot counting and reviewing. 2. The resolutions of the beneficiaries' meeting or other relevant matters shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 6, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. |
| 2 | When setting the period of suspension of changes to entries in the register of beneficiaries or the record date for distribution of income, in order to handle matters in accordance with the real estate investment trust agreement. | At least 12 business days before the suspension of changes to entries in the register of beneficiaries or the record date for the distribution. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/(new rule) filing of public announcement of declaration of dividends and conversion of the (equity warrant) corporate bonds by annual (extraordinary) shareholders meeting/public announcement for distribution of income/Real Estate Investment Fund) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the record date for distribution of income and the number of the income. | 1. Paragraph 6, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-77-Shang-3207 dated September 29, 1988. 3. Letter No. Tai-Cheng-86-Shang-04317 dated February 28, 1997. |
| 3 | Upload material information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | Before the commencement of trading hours on the business day next to the date of occurrence of the event or date of the media reportage. | Publicly announce the material information by uploading such information to the Internet reporting system designated by the Taiwan Stock Exchange Corporation. | Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Real Estate Securitization Trustee Institutions. |
| 4 | When announcing the rights and interests of the beneficiaries, upload the relevant information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation |  | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 1, Article 47-5 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 5 | When the beneficiary certificates commences trading on the market of the Taiwan Stock Exchange Corporation. | Before the commencement of the listing trading. | Four copies of the prospectus | Paragraph 1, Article 47-5 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 6 | The balance sheet, the income statement and the report on the management and utilization of the trust property prepared by the real estate securitization trustee institution for the trusted property. | At the same date when reporting to the supervisor and informing the beneficiaries. | Two copies of each. | Paragraph 1, Article 47-5 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 7 | Meeting minutes of the beneficiaries' meeting | Within 20 days following the beneficiaries' meeting. | Two copies of the meeting minutes of the beneficiaries' meeting. | Paragraph 1, Article 47-5 of Operating Rules of the Taiwan Stock Exchange Corporation. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  V. Offshore Exchange-Traded Fund Issued by Offshore Fund Institutions ("Offshore ETF")  A. Regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | Listing fee | At initial listing and prior to the end of each January thereafter. | The master agent shall contact the finance department of Taiwan Stock Exchange Corporation for payment upon its receipt of the list of listing fee.  (Tel: 81013101 transferring to the Finance Department) | 1. Article 3 of Taiwan Stock Exchange Corporation Listing Contract of Offshore Fund Institutions with Exchange-Listed Offshore Exchange-Traded Funds. 2. Taiwan Stock Exchange Corporation Rate Table for Securities Listing Fees. |
| 2 | If it is an initial listing, the basic data of the Offshore ETF and its net asset value per beneficial unit, total number of beneficial units, and net asset value of the Offshore ETF as of 1 day prior to listing shall be reported. | The day prior to the listing | The offshore fund entity’s master agent shall report the data to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | Net asset value of the Offshore ETF, total issued number of beneficial units, difference of the issued number of beneficial units between the reported date and the preceding day and the net asset value per beneficial unit. | Before the market opening each business day. | The offshore fund entity’s master agent shall report the data for that day to the Taiwan Stock Exchange Corporation via the Internet on the same day. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 4 | Intraday estimated net asset value per beneficiary unit of the Offshore ETF during market trading hours | Report real-time quotes to the TWSE website refreshing basic market conditions per the required reporting deadline and content where the Offshore ETF is registered or listed during trading hours of foreign exchanges where the Offshore ETF is registered or listed. | The data shall be reported to the Taiwan Stock Exchange Corporation via the Internet by the master agent of the Offshore ETF. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 5 | Industry sector investment proportions of the Offshore ETF | Before the market opens on the first trading day of each week | The data for the preceding week shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 6 | Names of the top five individual stocks held by the ETF and the proportion that that aggregate of such shareholding accounts for the net asset value of the ETF. | Before the 10th day of each month | The offshore fund entity’s master agent shall report the data for the preceding month to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 11 of Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds |
| 7 | Intraday estimated net asset value per beneficiary unit of the Offshore ETF and the accumulated degree of fluctuation of the index traced by the Offshore ETF for 3 months, 6 months, 1 year, year-to-date period, and the period since the Offshore ETF was listed as of the preceding month. | Before the 10th day of each month | The data for the preceding month shall be reported to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 8 | Content and proportions of investments in individual stocks by the Offshore ETF | Before the 10th day of the first month of each quarter. | The offshore fund entity’s master agent shall report the data for the preceding quarter to the Taiwan Stock Exchange Corporation via the Internet. | Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 9 | Annual financial report of the Offshore ETF. The semi-annual financial report shall also be reported if preparation of semi-annual financial report is required under the laws and regulations of the place of the registration of the fund. | In accordance with the laws and regulations of the place of the registration of the fund | The data shall be reported by the offshore fund entity's master agent to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 3, Article 13 of Regulations Governing Offshore Funds. 2. Article 47-1 of Operating Rules of the Taiwan Stock Exchange Corporation. 3. Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |

| **List of Matters Required to Be Processed by Issuers of Exchange-Listed Securities**  V. Offshore Exchange-Traded Fund Issued by Offshore Fund Institutions ("Offshore ETF")  B. Non-regular Items Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 22, 2023 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting time | Summary and Documents to be Submitted for Application or Reporting | Legal basis |
| 1 | 1. Public announcement before the convening of the beneficiaries' meeting 2. Matters to be handled after the beneficiaries' meeting | 12 business days before the suspension of changes to entries in the register of beneficiaries  Within 2 days from the occurrence of the event | 1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/Public announcement for beneficiaries' meeting/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the mailing of the meeting notification, the returning date of ballots and the procedure of the ballot counting and reviewing 2. The offshore fund entity’s master agent shall report the resolutions of the beneficiaries' meeting and other related matters to the Taiwan Stock Exchange Corporation via the Internet. | 1. Paragraph 8, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 2 | The period of suspension of changes to entries in the register of beneficiaries or the record date for distribution of income. | 1. At least 12 business days before the suspension of changes to entries in the register of beneficiaries or the record date for the distribution. 2. At least 2 business days before the ex-dividend date. | 1. The relevant information shall be reported to the Market Observation Post System (sii.twse.com.tw/filing of public announcement/public announcement for distribution of income/ETF) for the public announcement of the matters related to the reason for and the commencement and termination dates of the suspension of changes to entries in the register of beneficiaries, the record date for distribution of income and the number of the income. 2. The amount of income distribution, information of estimated composition and proportion of income distribution and related warnings shall be uploaded. | 1. Paragraph 8, Article 46 of Operating Rules of the Taiwan Stock Exchange Corporation. 2. Paragraph 11, Article 3 of Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 3 | The application for termination of listing. | Within 3 days upon the occurrence of the termination of the trust agreement. | The offshore fund entity's master agent shall report:   1. letter 2. Relevant documents pertaining to any event to apply for the termination of the listing. | 1. Article 145 of Securities and Exchange Act. 2. Articles 41 and 50-2 of Operating Rules of the Taiwan Stock Exchange Corporation. |
| 4 | Upload material information to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | Before the commencement of trading hours on the business day next to the date of occurrence of the event or date of the media reportage. | The offshore fund entity's master agent shall publicly announce the material information by uploading such information to the Internet reporting system designated by the Taiwan Stock Exchange Corporation. | Paragraph 3, Article 2 of Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Beneficiary Certificate Trust Enterprises and Offshore Fund Entities |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  VI. Taiwan Depository Receipts ("TDR")  A. Regular Items Published by the Domestic Listing Department/Foreign Listing Department of the Taiwan Stock Exchange Corporation on December 7, 2016 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting Time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1 | 1. Consolidated financial report(s) prepared in accordance with the laws and regulations of the jurisdiction of incorporation of the foreign issuer or of the country where the underlying securities are listed; or, in the case where the laws and regulations of the jurisdiction of incorporation of the issuer of such securities or of the country where the underlying securities of the issuer are listed has no such requirements, voluntarily prepared, for the first quarter and third quarter   (in Chinese version in principle, together with the English version or the version in the official language adopted in the country where the underlying securities are listed.)   1. Balance sheet, comprehensive income statement and cash flow statement prepared in accordance with the laws and regulations of the jurisdiction of incorporation of the foreign issuer or of the country where the underlying securities are listed; or balance sheet, comprehensive income statement and cash flow statement voluntarily prepared for the first quarter and third quarter, in the case where the laws and regulations of the jurisdiction of incorporation of the issuer of such securities or of the country where the underlying securities of the issuer are listed has no such requirements. 2. Declaration issued by the chairman, managerial officer (s) and accounting officer(s) stating that contents of the financial reports reported and publicly announced in accordance with the laws and regulations contain no misrepresentations or omissions.   Note: Where a review report issued by Taiwan accountant is required in accordance with the laws and regulations, such report shall be publicly announced and reported together with the financial reports. | Simultaneously at the time as provided by laws and regulations of the foreign issuer's home country or the country where the underlying securities are listed; provided, however, annual financial information shall be reported no later than six (6) months following the end of each fiscal year | 1. The TDR issuer or the TDR depository shall upload the financial report via the Market Observation Post System  (sii.twse.com.tw/unformatted report of electronic data/filing of financial report)  (Note: When filing in electronic data, condensed balance sheet and condensed income statement adjusted before and after applying ROC GAAP should be included.)  2. The TDR issuer or the TDR depository shall upload the consolidated financial reports to the Market Observation Post System (sii.twse.com.tw/matters required to be announced and reported by foreign issuers/formatted procedure of reporting TDR consolidated financial reports after adopting IFRS).  3. The TDR issuer or the TDR depository shall upload the declaration stating that the financial reports do not contain misrepresentations or omissions via the Market Observation Post System  (sii.twse.com.tw/ announcement of the declaration issued pursuant to Paragraph 3, Article 14 of the Securities and Exchange Act)  Originals of abovementioned documents should be submitted to: the Securities and Futures Bureau (one copy) and copying the Taiwan Stock Exchange Corporation (one copy). | 1."List of Matters Required to be Reported to the Financial Supervisory Commission by Foreign Securities Issuers for Offering and Issuance of Securities" issued by the authority.  2. Article 3 of the Contract of Listing TDR.  3. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Exchange-Listed Securities and Offshore Fund Institutions with Exchange-Listed Offshore Exchange-Traded Funds".  4. Letter dated February 4, 2010 (Ref. No.: Tai-Cheng-Chih-0991800381).  5. Letter dated May 21, 2010 (Ref. No.: Tai-Cheng-Chih-09918014521).  6. Letter dated November 17, 2010 (Ref. No.: Tai-Cheng-Chih-0991803962).  7. Letter dated January 23, 2013 (Ref. No.: Tai-Cheng-Shang-Yi-Chih-1020001320).  8. Letter dated April 3, 2013 (Ref. No.: Tai-Cheng-Shang-Er-Chih-1021700754).  9. Letter dated May 10, 2013 (Ref. No.: Tai-Cheng-Shang-Er-Chih-1021701135) |
| 2 | Explanations of material changes in annual financial ratios and financial analysis data | Simultaneously when annual financial report of the issuer is published in its home country or the country where the underlying securities are listed | 1. The TDR issuer or the TDR depository shall post information via the Market Observation Post System   (sii.twse.com.tw/report of financial analysis data and material changes in ratios/financial analysis data)   1. The TDR issuer or the TDR depository shall post information via the Market Observation Post System in the event that the percentage of change of any financial ratio reaches 20%   (sii.twse.com.tw/report of financial analysis data and material changes in ratios/material changes in turnover rate of inventory, turnover rate of accounts receivable, and gross profit margin) | 1. Article 3 of the Contract of Listing TDR.  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 3 | Information regarding corporate directors/supervisors and shareholders holding 10 percent or more of the issuer's issued shares. | Within one (1) month following regular shareholders' meetings or extraordinary shareholders' meetings; provided, however, if the deadline of report is earlier than the above pursuant to the laws and regulations of the issuer's home country and the country where its securities are listed, the report shall be made pursuant to such laws and regulations and simultaneously filed to the Taiwan Stock Exchange Corporation. | The TDR issuer or the TDR depository shall post information via the Market Observation Post System (sii.twse.com.tw/ filing of changes relating to director, supervisor and corporate shareholder who holds 10% or more of the company's total issued shares) | 1. Article 3 of the Contract of Listing TDR.  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 4 | Remuneration of directors and supervisors in the preceding year | Simultaneously when the annual report of the issuer is published in its home country or the country where its securities are listed. | 1. The TDR issuer or the TDR depository shall post information via the Market Observation Post System (sii.twse.com.tw/filing of remuneration of directors and supervisors) 2. Issuers who already reported the actual amount of remuneration of directors and supervisors need not proceed with the report in the second phase | 1. Article 3 of the Contract of Listing TDR.  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 5 | Closing price and trading volume of the securities represented by TDR on foreign stock exchanges or securities markets, and closing exchange rate in the foreign exchange market among Taiwan banks in the preceding business day | Within the same day when the trading closes at the foreign stock exchange or securities market where the underlying securities are traded. | The TDR issuer or the TDR depository shall upload the relevant information via the Market Observation Post System (sii.twse.com.tw/matters required to be reported by foreign issuers/uploading of TDR closing price). | 1. Article 3 of the Contract of Listing TDR.  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 6 | Number of unit of TDR withdrawn after issuance. | Information for the preceding month should be reported by the 10th day of each month. | The TDR issuer or the TDR depository shall upload the relevant information via the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDR) | Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Exchange-Listed Securities and Offshore Fund Institutions with Exchange-Listed Offshore Exchange-Traded Funds". |
| 7 | Quarterly report in relation to use of proceeds of new shares issued through cash capital increase as the underlying shares. | Within 10 days following the end of each quarter. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/ reporting of rights issue and issue of corporate bonds /quarterly report in relation to use of proceeds). | 1. Article 10 of "Regulations Governing the Offering and Issuance of Securities by Foreign Issuers".  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Exchange-Listed Securities and Offshore Fund Institutions with Exchange-Listed Offshore Exchange-Traded Funds". |
| 8 | Monthly report of TDRs on outstanding amounts and redemption | Information for the preceding month should be reported by the 10th day of each month. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/ reporting of outstanding of foreign issuer's securities, TDR, and bonds). | 1. Article 42 of "Regulations Governing the Offering and Issuance of Securities by Foreign Issuers".  2. Paragraph 7, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Exchange-Listed Securities and Offshore Fund Institutions with Exchange-Listed Offshore Exchange-Traded Funds". |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  VI. Taiwan Depository Receipts ("TDR")  B. Non-Regular Matters Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on August 1, 2018 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting Time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1 | Dividend distributions for the current fiscal year. | Two hours before trading hours commence on the next business day following the adoption of the proposal by the board of directors and ratification by the shareholders' meeting of foreign issuers. | 1. The TDR issuer or the TDR depository shall upload the date of the shareholders' meeting to the Market Observation Post System (sii.twse.com.tw/ filing of declaration of dividends/declaration of TDR dividends)  2. Where no dividend was distributed, please key in "zero (0)" in the column of shares or amounts of dividend distribution. | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 2 | Basic information and process of capital formation of the issuer. | Within 2 day following the change of basic information of the issuer or the completion of registration of capitalization amendment in its home country or the country where its securities are listed. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company; filing of basic information of the company and formation of capital). | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 3 | Public announcement in respect of acquisition or disposal of assets by the foreign issuer. | At the same time as required under the laws and regulations of the foreign issuer's home country and the country where its securities are listed. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/public announcement in accordance with Regulations Governing the Acquisition and Disposal of Assets by Public Companies, and upload announcement under applicable items). | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 4 | Public announcement and reporting of convention of shareholders' meeting (including extraordinary shareholders' meetings and beneficiaries’ meeting) of the foreign issuer. | 1. With respect to annual shareholders' meetings, at least twelve business days prior to the record date when change of roaster of shareholders, TDR holders, or bondholders is suspended.  2. With respect to extraordinary shareholders' meetings, at least five business days prior to the record date when change of roaster of shareholders, TDR holders, or bondholders is suspended.  3. Where the deadline of report is earlier than the above according to the laws and regulations of the issuer's home country or the country where its securities are listed, report shall be made pursuant to such laws and regulations and simultaneously made to the Taiwan Stock Exchange Corporation. | 1. The TDR issuer or the TDR depository shall publicly announce the date of and proposal to the shareholders' meeting via the Market Observation Post System.   (sii.twse.com.tw/report of various public announcements/ public announcement of TDR shareholders' meeting)   1. Upload the minutes of board meeting and other attachments required to be uploaded in the form of attached files. 2. The TDR issuer or the TDR depository shall simultaneously upload the information in respect of the date of shareholders' meeting to the Market Observation Post System (sii.twse.com.tw/ filing of declaration of dividends/declaration of TDR dividends). 3. Public announcement shall be made and uploaded again upon any change to the date of regular shareholders' meeting after publication (sii.twse.com.tw/report of various public announcements /public announcement of TDR shareholders' meeting) 4. The TDR issuer or its depository institution shall upload information in respect of dividend distribution to the Market Observation Post System within 1 day following the confirmation by the shareholders' meeting (sii.twse.com.tw/ filing of declaration of dividends/declaration of TDR dividends). Where no dividend was distributed, please key in "zero (o)" in the column of shares or amounts of dividend distribution. | 1. Article 3 of the "Contract of Listing TDR on TWSE".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 5 | Public announcement in respect of record date set by the foreign issuer, to distribute dividends, bonus or other interests. | 1. At least twelve business days prior to the record date when change of roaster of shareholders, TDR holders, or bondholders is suspended.  2. Where the deadline of report is earlier than the above according to the laws and regulations of the issuer's home country or the country where its securities are listed, report shall be made pursuant to such laws and regulations and simultaneously made to the Taiwan Stock Exchange Corporation. | 1. The TDR issuer or the TDR depository shall upload the public announcement in respect of dividend distribution to the Market Observation Post System (sii.twse.com.tw/report of various publication/public announcement of ex-dividend or ex-right of TDR)(The exchange rate and the subscription price in New Taiwan Dollar equivalent for the cash capital increase shall be uploaded after the close of the exchange market on the 5th business day prior to the ex-rights date) 2. Upload one copy of the minutes of shareholders' meeting or minutes of board meeting in the form of attached files 3. Within 1 day after completion of amendment registration for change of the issuer's capital, the TDR issuer or the TDR depository shall upload such information to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company, filing of basic information of the company and formation of capital). | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 6 | Table for dispersal of shareholding or depository receipts of the foreign issuer. | 1. Within 20 days following the regular shareholders' meetings or extraordinary shareholders' meetings.  2. Where the deadline of report is earlier than the above according to the laws and regulations of the issuer's home country or the country where its securities are listed, report shall be made pursuant to such laws and regulations and simultaneously made to the Taiwan Stock Exchange Corporation. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System. (sii.twse.com.tw/ filing of shareholding dispersal table) | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 7 | Annual report and the relevant information of shareholders' meetings of the foreign issuer. | Simultaneously at the time when the foreign issuer made the public announcement and disclosure to its competent authority, stock exchange or securities market in accordance with the laws and regulations of the foreign issuer's home country or the country where the underlying securities are listed. | The TDR issuer or the TDR depository shall upload the annual report, meeting notice, meeting manual and supplementary information of shareholders' meetings to the Market Observation Post System.  (sii.twse.com.tw/ filing using non-formatted electronic files /report of relevant information of shareholders' meetings). The annual report of shareholders' meeting shall be copied to the Taiwan Stock Exchange Corporation (one copy). | 1. Article 3 of the "Contract of Listing TDR".  2. Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 8 | Overseas Chinese and foreign investment and shareholdings | (1) Distribution of shares issued for capital increase, (2) Re-issued in the amount of the original facility (3) Capital reduction, (4) Merger or consolidation, (5) Issuance of employee bonus shares, (6) Initial listing, and (7) Convention of a regular shareholders meeting | The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System (sii.twse.com.tw/ reporting of overseas Chinese and foreign investment and shareholdings). | Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". |
| 9 | Upload material information to the Market Observation Post System:  1. Self-filing is required:  (1) Each Subparagraph (other than Subparagraph 18), Paragraph 1, Article 5 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.  (2) Subparagraph 18, Paragraph 1, Article 5: the information provided through local or foreign press media or by investor which is sufficient to affect the market value of TDR.  2. When the Taiwan Stock Exchange Corporation makes an inquiry by facsimile, phone or e-mail:  (1) The inquiry is received before 5 pm of a business day.  (2) The inquiry is received after 5 pm of a business day or on a holiday.  (3) In case of any emergency or material event. | Within the period stipulated by Taiwan Stock Exchange Corporation in the Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities  Two hours prior to the commencement of trading hours of the business day following the date of occurrence of the event. If the filing is required according to the laws and regulations of the issuer's home country or the country where its securities are listed, the filing shall be made within the period stipulated by such laws and regulations and the information shall be uploaded simultaneously to the Market Observation Post System in Chinese.  Within the period as stipulated by laws and regulations of the foreign issuer's home country or the country where the underlying securities are listed but no later than the end of the day when such event occurs.  If the filing is required according to the laws and regulations of the issuer's home country or the country where its securities are listed, the filing shall be made within the period stipulated by such laws and regulations and the information shall be uploaded simultaneously to the Market Observation Post System in Chinese.  Promptly publish material information, which shall be made no later than two hours upon notification.  Promptly publish material information, which shall be made no later than two hours prior to the commencement of trading hours of the next business day following the day upon notification.  Matters shall be processed within the prescribed deadline of the Taiwan Stock Exchange. | The TDR issuer or the TDR depository shall publicly announce the material information by uploading the same to the Market Observation Post System (sii.twse.com.tw/matters required to be reported by foreign issuers/report of material information of foreign issuers) | 1. Article 3 of the Contract of Listing TDR.  2. Paragraph 8, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds.  3. Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities. |
| 10 | Repurchase of TDRs issued by second listing companies | 1. Within 2 days of the board resolution to resolve to repurchase TDRs. | 1. The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/ reporting of repurchase of TDRs/resolution to repurchase TDRs) and such information shall be treated as material information. (The material information shall be announced to the public within the period stipulated by Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities). The company shall submit the following documents to Taiwan Stock Exchange Corporation:    1. An undertaking to certify that the cancellation of the underlying securities would be completed within 6 months of the date of repurchase of TDRs.    2. A copy of the board resolution.    3. A copy of the information evidencing that the resolution to repurchase TDRs has been uploaded to the Market Observation Post System. 2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/reporting of repurchase of TDRs/report of the list of insiders of the TDR issuer and any change). | 1. Taiwan Stock Exchange Corporation Rules Governing Contracts for the Listing of Taiwan Depositary Receipts.  2. Taiwan Stock Exchange Corporation Rules Governing Repurchase of Taiwan Depositary Receipts by second listing companies.  3. Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.  4. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 1. When the aggregate number of repurchased TDRs has reached 2% of the total issued TDRs, or the number of outstanding TDRs falls below 12 million units as a result of the repurchase, within 2 days of the day of occurrence. | The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/reporting of repurchase of TDRs/reporting of the aggregate number of repurchased TDRs reaching 2% of the total issued TDRs, or the number of outstanding TDRs falling below 12 million units) and such information shall be treated as material information. (The material information shall be announced to the public within the period stipulated by Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities). |
| 1. Within 5 days of expiration of the repurchase period or completion of repurchase. | 1. The TDR issuer or the TDR depository shall upload the relevant information to the Market Observation Post System (sii.twse.com.tw/reporting of repurchase of TDRs/expiration of the repurchase period or completion of repurchase) and such information shall be treated as material information. (The material information shall be announced to the public within the period stipulated by Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities). The company shall submit the following documents to Taiwan Stock Exchange Corporation: 2. A copy of the information evidencing that expiration of the repurchase period or completion of repurchase has been uploaded to the Market Observation Post System. 3. The statement of account. 4. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/enter basic information of TDR initial listing and subsequent issuance/report of TDR issuance units). To update the issuance units of TDRs (minus the repurchased TDRs).   3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares or TDRs). |
| 11 | Completion of cancellation of the underlying securities when the second listing company repurchases TDRs. | Within 10 days of completion of cancellation of the underlying securities after the TDRs are repurchased. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon.(Note: The shares held by overseas Chinese or foreign investors shall be uploaded simultaneously at the time when the company contacts the Taiwan Stock Exchange Corporation for announcement of the completion date of the cancellation of repurchased shares.) | 1. Taiwan Stock Exchange Corporation Rules Governing Repurchase of Taiwan Depositary Receipts by second listing companies. 2. Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. 3. Letter No. Tai-Cheng-Shang- 2-1041705524 dated October 27, 2015. |
| 12 | Filing of cash capital increase participating in issuance of TDRs | The basic information shall be uploaded within one day upon receipt of the notice of effectiveness of the filing or approval of the application.  Within 2 days from the execution of a payment collection agreement with a financial institution and an agreement for deposit of the payments in the designated account with another financial institution, the names of the financial institutions and the execution dates of those agreements shall be uploaded.  Fundraising information regarding a capital increase plan shall be uploaded within one day upon receipt of the notice of effectiveness of the filing or approval of the application and upon receipt of the full collection of payments: for cases in which the fundraising deadline is extended, the information shall also be uploaded within 1 day upon receipt of the notice of approval of the application and the full collection of payments.  Changes to the plan shall be uploaded within 2 days of occurrence of such changes. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/entering of basic information, plan particulars, plan progress, and effectiveness of the plan).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the signing of a payment collection agreement and an agreement for deposit of the payments in the designated account, the full collection of payments, the date of payments for cash capital increase, and the date of distribution of shares issued in cash capital increase).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/filing of the date of full collection of payments for shares, and filing of cases in which the fundraising deadline is extended).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of cash capital increase and issuance of corporate bonds/entering of the date on which the board of directors approved the change in the plan, the basic information regarding the plan, plan particulars, plan progress, and the effectiveness of the plan). | 1. Article 10 of the "Regulations Governing the Offering and Issuance of Securities by Foreign Issuers". 2. Subparagraph 11, Paragraph 8, Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Fund". |
| 13 | Holding or participating in an investor conference (financial information disclosed during the conference shall not exceed the scope of information filed). | 1. If the conference is held prior to the commencement of trading hours or during the trading hours on the same day:  1 day prior to the date of the conference.  During the non-trading hours before the conference.  During the conference.  Two hours prior to the start of trading time of the next business day after the conference.  2. If the conference is held after the trading hours on the same day:  1 day prior to the conference.  The same day after the end of the conference.  Two hours prior to the commencement of trading hours of the next business day after the conference. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.    The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view simultaneously.  The full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference).  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference) to be publicly announced as material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of disclosure of corporate governance information/filing of holding of the investor conference). Relevant financial and business information in English and in Chinese shall be uploaded simultaneously.  The link to the full video information of an investor conference voluntarily held in Taiwan shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of the disclosure of corporate governance information/filing of holding of the investor conference) for the public to view. | 1. Subparagraph 12, Paragraph 8 of Article 3 of the "Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds". 2. Subparagraph 23, Paragraph 5, Article 5 and Paragraph 4 of Article 8 of the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities". 3. Letter No. Tai-Cheng-Shang-2-1010004638 dated March 12, 2012 4. Letter No. Tai-Cheng-Shang-1-1011801906 dated April 27, 2012 5. Announcement No. Tai-Cheng-Shang-1-1010025636 dated November 13, 2012 |
| 14 | Basic information of TDR | Prior to listing. | The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company). | The letter issued by Taiwan Stock Exchange Corporation to the issuer regarding matters to be complied with after approved by the competent authority. |
| 15 | List of insiders of TDR issuer. | Prior to listing and whenever there is any change. | The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System (sii.twse.com.tw/matters required to be reported by foreign issuers/report of the list of insiders of the TDR issuer and any change). | 1. Article 2 of the "Contract of Listing TDR". 2. Definition of insiders shall follow the laws and regulations of foreign issuer's home country or the country where the underlying securities are listed. 3. The letter issued by Taiwan Stock Exchange Corporation to the issuer regarding matters to be complied with after approved by the competent authority. |
| 16 | Information on contact person of TDR issuer. | Prior to listing and whenever there is any change. | The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System (sii.twse.com.tw/matters required to be reported by foreign issuers/report of basic information on contact person of TDR issuer). | The letter issued by Taiwan Stock Exchange Corporation to the issuer regarding matters to be complied with after approved by the competent authority. |
| 17 | Issuance units of TDRs | At the time of listing and subsequent issuance. | The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System (sii.twse.com.tw/enter basic information of TDR initial listing and subsequent issuance/report of TDR issuance units | The letter issued by Taiwan Stock Exchange Corporation to the issuer regarding matters to be complied with after approved by the competent authority. |
| 18 | Number of unit of TDR withdrawn and re-issued within the original amount approved by the authority (no filing is required if there is no re-issuance of TDR) | Number of unit of re-issued TDR in the preceding month should be reported within 10 days following the end of each month. | 1. The TDR issuer or the TDR depository shall upload the information to the Market Observation Post System.   (sii.twse.com.tw/ domestic securities reporting /common shares, with an effective date on the 15th day of that month)  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR) with relevant attachments as described thereon. | 1. Article 28 of "Taiwan Stock Exchange Corporation Guidelines for Reviewing Application for Listing of Securities".  2. "Taiwan Stock Exchange Corporation Processing Procedures for Reviewing Application for Listing of Foreign Securities".  3. Letter No. Tai-Cheng-Shang- 2-1041705524 dated October 27, 2015. |
| 19 | Change of depositary | 30 days prior to the effectiveness of termination of the engagement of original depositary.  2 business days after the date of the written response by Taiwan Stock Exchange Corporation  Effective date of replacement of depositary | 1. Application letter by the foreign issuer.  2. Plan for replacement of depositary.  3. Meeting minutes of the meeting of board of directors (or shareholders) of the foreign issuer approving the replacement of depositary.  4. Depositary agreement entered into between the foreign issuer and the succeeding depositary, together with the comparison table illustrating material differences between such agreement and the original depositary agreement.  5. Documents evidencing the depositary are permitted to conduct TDR business.  6. Five copies of the stamped contract for listing.  Upload material information.   1. The information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company) 2. The announcement should be published consecutively for a period of 3 months. | Letter No. Tai-Cheng-Shang-0990013978 dated June 14, 2010. |
| 20 | Documents and information submitted to the original listing exchange or supervisory authorities. | At the time when submitting to the original listing exchange or supervisory authorities. | Documents and information submitted to the original listing exchange or supervisory authorities should be simultaneously submitted to the Taiwan Stock Exchange Corporation. | Paragraph 2, Article 5 of the "Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities". |
| 21 | The funds raising plan and custody method, sources of funds for repaying corporate bonds, and concrete explanations thereof. | By the 10th day of each month during the six-month period prior to the due date of the corporate bonds or redemption date. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of creditworthiness (a issuing company without any bond issuance need not tick this reporting item)/explanations regarding sources of funds for repaying corporate bonds and whether there is any doubts thereof (on a monthly basis during the six-month period prior to the due date of the corporate bonds or redemption date, whichever is earlier)). | Taiwan Stock Exchange Corporation Rules Governing Information Reporting by Companies with Listed Securities and Offshore Fund Institutions with Listed Offshore Exchange-Traded Funds. |
| 22 | Appointment of the litigious and non-litigious agent in the Republic of China | At the time of issuance of TDRs and at the time when subsequent changes are made. | 1. At the time of change, the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of material information/filing of material information) for public announcement of the material information.  2. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/matters that foreign securities issuers are required to publicly announce and to file/reporting of litigious and non-litigious agent of primary and secondary listed companies). | Article 165-3 of the Securities and Exchange Act |
| 23 | Filing of change of the location of the office of the securities transfer agent, its responsible person, etc. | Within 3 days after the decision has been made. | 1. Letter. 2. Two copies of the shareholders' affairs service agent agreement. 3. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of basic information of the company). | 1. Paragraph 4, Article 44 of the Operating Rules of the Taiwan Stock Exchange Corporation. 2. Letter No. Tai-Cheng-Shang-1-10718036711 dated July 30, 2018. |
| 24 | Listing of additional TDRs (issued due to the shareholders' preemptive right in the event of a rights issue or other free distribution of shares). | Two business days before listing | * 1. The relevant information and the said attachments shall be uploaded to the Market Observation Post System (sii.twse.com.tw/number of ordinary shares listed on TWSE/reporting of the increase or decrease in the number of unit of TDR).  1. The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/domestic securities reporting/common shares, effective on the listing date). Or updating the information on the number of shares shown in the Market Observation Post System (sii.twse.com.tw/number of ordinary shares/reporting of the increase or decrease in the number of unit of TDR), effective on the listing date. | * 1. Article 28 of the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings.   2. Operational Procedures for the Review of Foreign Securities for Listing by the Taiwan Stock Exchange Corporation.   3. Letter No. Tai-Cheng-Shang-2-1051702581 dated July 1, 2016 |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  VII. Exchange Traded Notes ("ETNs") Issued by Securities Firms  A. Regular Matters Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on May 7, 2019 | | | | |
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| Item | Matters to be Reported | Reporting Time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1 | Listing fees for the ETN. | At initial listing and by the end of every January thereafter. | Upon receipt of the list of listing fees, please contact the Finance Department, Taiwan Stock Exchange Corporation to pay the fees (Tel: 81013101 and transfer your call to the Finance Department). | 1. Article 3 of the Taiwan Stock Exchange Corporation Exchange Traded Notes Public Listing Contract.  2. Taiwan Stock Exchange Corporation Rate Table for Securities Listing Fees. |
| 2 | The ETN’s available indicative value per unit and its underlying index values as of the most recent business day. | Prior to the opening on every business day. | The data for the given day shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 3, Article 13 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 3 | The ETN’s intraday indicative value per unit. | The data on available real-time indexes shall be reported to the TWSE website for reporting basic market conditions at least once every 15 seconds. Where the ETN’s underlying indexes contain assets such as foreign securities or futures contracts, the available real-time index values shall be reported with the same frequency from 8:30 am to 5:00 pm | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 3, Article 13 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 4 | The accumulative volatility of the ETN’s indicative value per unit and its underlying indexes for 3 months, 6 months, 1 year, the year-to-date period, and the period since the ETN was listed as of the preceding month. | Prior to the 10th day of each month. | The data for the previous month shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 3, Article 13 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 5 | The items for which the funds under the ETN are used and their respective percentages. | Prior to the 10th day of each month. | The data for the previous month shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 3, Article 13 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |

| **List of Matters Required to Be Handled by Issuers of Listed Securities**  VII. Exchange Traded Notes ("ETNs") Issued by Securities Firms  B. Non-Regular Matters Published by the Domestic Listing Department and Foreign Listing Department of the Taiwan Stock Exchange Corporation on May 7, 2019 | | | | |
| --- | --- | --- | --- | --- |
| Item | Matters to be Reported | Reporting Time | Summary and Documents to be Submitted for Application or Reporting | Legal Basis |
| 1 | Request for listing of an ETN. | Prior to the listing and trading of the ETN. | Four copies of the prospectuses shall be submitted. | Article 47-6 of the Operating Rules of the Taiwan Stock Exchange Corporation. |
| 2 | Summary table for ETN issuance and greenshoe portion. | The effective date of cancellation or revocation by the competent authority of the effective registration. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of announcements/matters required to be filed under the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms) for the announcement of the material information. | 1. Paragraph 2, Article 17 of the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms.  2. Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds.  3. Article 2 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Exchange Traded Notes by Securities Firms. |
| 3 | For applicants for primary listing, they shall report the basic data on the ETN and its available indicative value per unit, number of the issued units and total issue amount as of the most recent business day prior to the listing. | One day prior to the listing. | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 4 | Upon the announcement on the rights and interests of holder, relevant matters shall be uploaded to the Internet information filing system designated by Taiwan Stock Exchange Corporation. | The day of the occurrence of the event. | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Article 47-6 of the Operating Rules of the Taiwan Stock Exchange Corporation. |
| 5 | There is a book closure with respect to the register of holders or the record date for yield distribution, for the purpose of conducting the matters set out in the offering plan. | At least 12 business days prior to the book closure with respect to the register of holders or the record date for yield distribution. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of announcements/filling of announcement of ex-right (or ex-dividend)/ announcement on the yield distribution) for the announcement on reasons for book closure, the start and end date, the record date for yield distribution and the amount of the distribution, etc. | 1. Paragraph 7, Article 46 of the Operating Rules of the Taiwan Stock Exchange Corporation.  2. Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 6 | Changes in the number of units resulting from subscription or redemption of the ETN. | The following business day from the day of acceptance of the subscription or redemption after confirmation. | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 7 | Increase in the units in stock for the issuer to make the market. | Prior to 3:30 pm on the immediately preceding business day. | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 8 | Changes in the basic data.   * 1. Changes due to greenshoe portion.   2. Changes due to early redemption (or compulsory redemption)   3. Changes for other reasons | Prior to the trading time on the filing effective date  Prior to 6 pm on the following business day from the day of meeting the requirements.  Within 2 days of the occurrence of the event. | The relevant data shall be uploaded to Taiwan Stock Exchange Corporation through the Internet. | Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |
| 9 | Announcements required to be made under Paragraph 2 of Article 7, Article 16 or Paragraphs 2 and 3 of Article 17 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. | The day of occurrence of the event or prior to the trading time on the following business day from the date of the media coverage. | The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of announcements/matters required to be filed under the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms) for the announcement of the material information. | 1. Paragraph 2 of Article 7, Article 16 or Paragraphs 2 and 3 of Article 17 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds.  2. Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds.  3. Article 2 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Exchange Traded Notes by Securities Firms. |
| 10 | Delisting.   1. Delisting upon maturity date. 2. Early delisting (including the reasons listed in Article 50-8 of the Operating Rules of the Taiwan Stock Exchange Corporation or compulsory redemption). | A notice should be sent to Taiwan Stock Exchange Corporation prior to 30 business days of the maturity date.  The day of occurrence of the event or prior to the trading time on the following business day from the date of media coverage.  The following business day from the day when the requirement is fulfilled. | A notice should be sent to Taiwan Stock Exchange Corporation and the relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of announcements/matters required to be filed under the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms) for the announcement of the material information.  The relevant information shall be uploaded to the Market Observation Post System (sii.twse.com.tw/filing of announcements/matters required to be filed under the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms) for the announcement of the material information.  A notice of delisting timeline and relevant attachments should be sent to Taiwan Stock Exchange Corporation. | 1. Article 145 of the Securities Exchange Act.  2. Article 4 of the Taiwan Stock Exchange Corporation Contract for the Listing of Stock.  3. Article 50-8, Article 52 and Article 52-1 of the Operating Rules of the Taiwan Stock Exchange Corporation.  4. Article 8 of the Operating Procedures for the Review of Exchange Traded Notes for Listing by the Taiwan Stock Exchange Corporation.  5. Paragraph 3, Article 17 of the Regulations Governing the Issuance of Exchange Traded Notes by Securities Firms.  6. Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds.  7. Article 2 of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Exchange Traded Notes by Securities Firms. |
| 11 | Material information to be uploaded to the Internet information reporting system designated by the Taiwan Stock Exchange Corporation. | The day of occurrence of the event or prior to the trading time on the following business day from the date of the media coverage. | The relevant data shall be uploaded to the information reporting system designated by the Taiwan Stock Exchange Corporation for the announcement of material information. | 1. Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Exchange Traded Notes by Securities Firms.  2. Paragraph 14, Article 3 of the Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds. |

The English translation of this document is provided by Lee and Li, Attorneys-at-Law. In the event of any discrepancies between the Chinese version and the English version, the Chinese manual should prevail.