

## Registration Statement for Offering and Issuance of Bonds by a Foreign Issuer (for the issuance of ordinary corporate bonds)

To: Financial Supervisory Commission (FSC) (Securities and Futures Bureau)

cc: Taiwan Stock Exchange Corporation (including one set of attachments); Taiwan Securities Association (including one set of attachments); Securities and Futures Institute (including one set of attachments); GreTai Securities Market (including one set of attachments)

Subject: The issuer intends to offer and issue ordinary corporate bonds. Therefore, in accordance with the provisions of Article 22 of the Securities and Exchange Act and Article 27 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, the issuer hereby registers the offering and issuance with the FSC, as set forth below and in the attachments.

Name of issuer		Nationality of issuer (if eligible under FSC regulations to issue securities via a branch unit, indicate the location of the branch unit) and location of issuer's international head office	
Date of incorporation			
Currency of denomination		Jurisdiction where issuer is listed (if eligible under FSC regulations to issue securities via a branch unit or a company controlled by another company, indicate jurisdiction where the head office or the other company is listed)	
Amount to be registered, and par value per bond		Amount of unredeemed bonds, if any	
Coupon rate		Underwriting method	
Redemption method; Redemption period		Lead underwriter	
Ratings agency; Rating		Trustee	
Record of default or delayed payment of principal or interest on previously issued bonds		Financial institution acting as collections agent	
Types and names of collateral (for secured bonds)		Payment agent	
Name of guarantor, if any		Disclosure agent	
Shareholders equity less intangible assets		Market for listing	
		Scheduled issue date	
<b>Attachments</b>			

- (1) Notice of approval of draft prospectus submitted to an information reporting website designated by the FSC.
- (2) A declaration that there is no misrepresentation or concealment in this registration statement or the attachments.
- (3) Basic Information Form for Issuer Planning to Offer and Issue Securities.
- (4) Legal opinion and checklist of legal issues, furnished by attorney in accordance with FSC requirements.
- (5) Documentary proof that the issuer is organized and incorporated under the laws of its home jurisdiction, together with documentary proof showing that the issuer is already listed and traded on a securities market accredited by the FSC. (Where securities are to be issued via a branch unit, furnish documentary proof that the head office is organized and incorporated under the laws of its home jurisdiction, together with documentary proof showing that the head office is already listed and traded on a securities market approved by the FSC.)
- (6) Documentary proof substantiating the foreign issuer's appointment of an agent for litigious and non-litigious matters, and administrative disputes, within the territory of the Republic of China. (Not needed if no appointment has been made.)
- (7) Draft prospectus.
- (8) Documentary proof substantiating the bond rating issued by the rating agency.
- (9) Draft text of any surety or guarantee instrument. (Not needed if the bonds are unsecured.)
- (10) CPA-audited and certified financial reports and audit reports for the past three fiscal years. (If at the time of filing eight months have already passed since the beginning of the current fiscal year, a CPA-audited and certified (or CPA-reviewed) financial report for the first half-year shall also be submitted.) (Where securities are to be issued via a branch unit, the aforementioned financial reports and audit reports shall include the branch unit's financial reports and the head office's financial reports and audit reports that the branch unit is required to furnish under the laws of its home jurisdiction. Where securities are to be issued via a company controlled by another company, if its shares are not listed and traded on any of the offshore securities market accredited by the FSC, , furnish the other company's aforementioned consolidated financial reports and audit reports.) (Where the bonds to be issued have a credit rating of twA or above from Taiwan Ratings Corporation, or of A(twn) from Fitch Ratings Limited, Taiwan Branch, or of Atw or above from Moody's Taiwan Corporation, or of A or above from Fitch Ratings Ltd, or of A or above from Standard & Poor's Corp., or of A2 or above from Moody's Investors Service, prior to the time when it is required by law to prepare and release a financial report for the most recent fiscal year, the applicant may, in place of the aforementioned reports for the past three fiscal years, furnish a financial report [audited and certified by a CPA, or reviewed by a CPA] for the third quarter of the previous fiscal year, together with CPA-audited and -certified financial reports and audit reports for the two fiscal years before that.) The aforementioned financial reports may be prepared in the format required by the laws and regulations of the home jurisdiction or the jurisdiction of listing of the issuer, the head office, or the other company. A CPA licensed in the Republic of China shall summarize the differences between the accounting principles of the Republic of China versus those applied in the home jurisdiction or the jurisdiction of listing of the issuer, the head office, or the other company. The CPA shall also give an opinion regarding the effect thereof upon the financial reports. However, if the aforementioned financial reports are prepared in accordance with the United States Accounting Standards or the International Accounting Standards, the CPA licensed in the Republic of China need only summarize how the applied accounting standards differ.
- (11) A photocopy of a letter of consent from the Central Bank.
- (12) A proof document issued by the GreTai Securities Market affirming that the bonds meet listing requirements.
- (13) A document by which a foreign financial institution pledges to assume full liability for the current bond offering by its branch unit, and for all obligations arising in connection therewith, and faithfully discloses all required information relating to the issue. (This document is required of any financial institution branch unit registering the offering and issuance of straight corporate bonds.)
- (14) A document by which the issuer pledges to disclose all required information relating to the issue. (This document is required where a company controlled by another company is registering the offering and issuance of foreign currency denominated straight corporate bonds.)

Registrant:  
 Representative: (Signature or seal)  
 Address:  
 Telephone:  
 Representative of the issuer: (Signature or seal)  
 Address:  
 Telephone:

Date:

Notes:

1. This Registration Statement and the attachments shall be printed on A4 paper and bound into booklet form, and the Chinese term for "registration statement" shall be printed on the cover along with the name, address, and telephone number of the issuer. For each attachment submitted, prepare a sub-table of contents, and indicate the sub-page number at the top of each page. Then bind all attachments into a single booklet as required in the preceding sentence, prepare a general table of contents, and indicate a general page number at the bottom of each page.
2. Any contract entered into as per Attachment 9 shall be examined and certified by an attorney licensed in the Republic of China.
3. Do not file for registration until all required attachments have been assembled.

## Appendix 5-2

### **Shelf Registration Statement for Issuance of Ordinary Corporate Bonds by a Foreign Issuer**

To: Financial Supervisory Commission (FSC) (Securities and Futures Bureau)

cc: Taiwan Stock Exchange Corporation (including one set of attachments); Taiwan Securities Association (including one set of attachments); Securities and Futures Institute (including one set of attachments); GreTai Securities Market (including one set of attachments)

Subject: This company intends to issue ordinary corporate bonds by means of shelf registration. Therefore, in accordance with the provisions of Article 22 of the Securities and Exchange Act and Article 28-1 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, the issuer hereby registers the issuance with the FSC, as set forth below and in the attachments.

Name of issuer		Nationality of issuer (if eligible under FSC regulations to issue securities via a branch unit, indicate the location of the branch unit) and location of issuer's international head office	
Date of incorporation			
Currency of denomination		Jurisdiction where issuer is listed (if eligible under FSC regulations to issue securities via a branch unit or a company controlled by another company, indicate jurisdiction where the head office or the other company is listed)	
Amount to be registered, and par value per bond		Amount of unredeemed bonds, if any	
Coupon rate		Underwriting method	
Redemption method; Redemption period		Lead underwriter	
Ratings agency; Rating		Trustee	
Record of default or delayed payment of principal or interest on previously issued bonds		Financial institution acting as collections agent	
Types and names of collateral (for secured bonds)		Payment agent	
Name of guarantor, if any		Disclosure agent	
Shareholders equity less intangible assets		Market for listing	
		Scheduled issue date	
<b>Attachments</b>			

- (1) Notice of approval of draft prospectus submitted to an information reporting website designated by the FSC.
- (2) A declaration that there is no concealment or misrepresentation in this registration statement or the attachments.
- (3) Basic Information Form for Issuer Planning to Offer and Issue Securities.
- (4) Legal opinion and checklist of legal issues, furnished by attorney in accordance with FSC requirements.
- (5) Documentary proof that the issuer is organized and incorporated under the laws of its home jurisdiction, together with documentary proof showing that the issuer is already listed and traded on a securities market accredited by the FSC. (Where securities are to be issued via a branch unit, furnish documentary proof that the head office is organized and incorporated under the laws of its home jurisdiction, together with documentary proof showing that the head office is already listed and traded on a securities market in another approved jurisdiction any one of the securities accredited by SFC. Where the securities are to be issued via a company controlled by another company, furnish documentary proof showing that the other company's shares are already listed and traded on an another approved offshore securities market. any one of the securities accredited by SFC.)
- (6) Documentary proof substantiating the foreign issuer's appointment of an agent for litigious and non-litigious matters, and administrative disputes, within the territory of the Republic of China. (Not needed if no appointment has been made.)
- (7) Draft prospectus.
- (8) Documentary proof substantiating the bond rating issued by the rating agency.
- (9) Draft text of any surety or guarantee instrument. (Not needed if the bonds are unsecured.)
- (10) CPA-audited and certified financial reports and audit reports for the past three fiscal years. (If at the time of filing eight months have already passed since the beginning of the current fiscal year, a CPA-audited and certified (or CPA-reviewed) financial report for the first half-year shall also be submitted.) (Where securities are to be issued via a branch unit, the aforementioned financial reports and audit reports shall include the branch unit's financial reports and the head office's financial reports and audit reports that the branch unit is required to furnish under the laws of its home jurisdiction. Where securities are to be issued via a company controlled by another company, if its shares are not listed and traded on any of the offshore securities market accredited by the FSC, furnish the other company's aforementioned consolidated financial reports and audit reports.) (Where the bonds to be issued have a credit rating of twA or above from Taiwan Ratings Corporation, or of A(twn) from Fitch Ratings Limited, Taiwan Branch, or of Atw or above from Moody's Taiwan Corporation, or of A or above from Fitch Ratings Ltd, or of A or above from Standard & Poor's Corp., or of A2 or above from Moody's Investors Service, prior to the time when it is required by law to prepare and release a financial report for the most recent fiscal year, the applicant may, in place of the aforementioned reports for the past three fiscal years, furnish a financial report [audited and certified by a CPA, or reviewed by a CPA] for the third quarter of the previous fiscal year, together with CPA-audited and -certified financial reports and audit reports for the two fiscal years before that.) The aforementioned financial reports may be prepared in the format required by the laws and regulations of the issuer's home jurisdiction or the jurisdiction where it is listed. A CPA licensed in the Republic of China shall summarize the differences between the accounting principles of the Republic of China versus those applied in the issuer's home jurisdiction or the jurisdiction where it is listed. The CPA shall also give an opinion regarding the effect thereof upon the financial reports. However, if the aforementioned financial reports are prepared in accordance with the United States Accounting Standards or the International Accounting Standards, the CPA licensed in the Republic of China need only summarize how the applied accounting standards differ.
- (11) A photocopy of a letter of consent from the Central Bank.
- (12) A proof document issued by the GreTai Securities Market affirming that the bonds meet listing requirements.
- (13) A document by which a foreign financial institution pledges to assume full liability for the current bond offering by its branch unit, and for all obligations arising in connection therewith, and faithfully discloses all required information relating to the issue. (This document is required of any financial institution branch unit registering the offering and issuance of straight corporate bonds.)
- (14) A document by which the issuer pledges to disclose all required information relating to the issue. (This document is required where a company controlled by another company is registering the offering and issuance of foreign currency denominated straight corporate bonds.)

Registrant:	
Representative:	(Signature or seal)
Address:	
Telephone:	
Representative of the issuer:	(Signature or seal)
Address:	
Telephone:	

Date:

Notes:

1. This Registration Statement and the attachments shall be printed on A4 paper and bound into booklet form, and the Chinese term for "registration statement" shall be printed on the cover along with the name, address, and telephone number of the issuer. For each attachment submitted, prepare a sub-table of contents, and indicate the sub-page number at the top of each page. Then bind all attachments into a single booklet as required in the preceding sentence, prepare a general table of contents, and indicate a general page number at the bottom of each page.
2. Any contract entered into as per Attachment 9 shall be examined and certified by an attorney licensed in the Republic of China.
3. Do not file for registration until all required attachments have been assembled.

### Appendix 5-3

## **Shelf Registration Update for the Offering of Ordinary Corporate Bonds by a Foreign Issuer**

To: Financial Supervisory Commission (FSC) (Securities and Futures Bureau)

cc: Taiwan Stock Exchange Corporation (including one set of attachments); Taiwan Securities Association (including one set of attachments); Securities and Futures Institute (including one set of attachments); GreTai Securities Market (including one set of attachments)

Subject: Having received authorization (Ref: Letter No. Financial-Supervisory-Securities-I-\_\_\_\_\_, dated \_\_\_\_\_) from the FSC to issue corporate bonds within \_\_\_\_\_ year(s) by means of shelf registration, this company hereby files notice with the FSC, in accordance with the provisions of Article 28-2 of the Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, of the issuance of ordinary corporate bonds as set forth below and in the attachments.

Name of issuer		Nationality of issuer (if eligible under FSC regulations to issue securities via a branch unit, indicate the location of the branch unit) and location of issuer's international head office	
Date of incorporation			
Currency of denomination		Jurisdiction where issuer is listed (if eligible under FSC regulations to issue securities via a branch unit or a company controlled by another company, indicate jurisdiction where the head office or the other company is listed)	
Amount to be registered, and par value per bond		Amount of unredeemed bonds, if any	
Coupon rate		Underwriting method	
Redemption method; Redemption period		Lead underwriter	
Ratings agency; Rating		Trustee	
Record of default or delayed payment of principal or interest on previously issued bonds		Financial institution acting as collections agent	
Types and names of collateral (for secured bonds)		Payment agent	
Name of guarantor, if any		Disclosure agent	
Shareholders equity less intangible assets		Market for listing	
		Scheduled issue date	

- (1) Notice of approval of draft prospectus submitted to an information reporting website designated by the FSC.
- (2) A declaration that there is no concealment or misrepresentation in this registration statement or the attachments.
- (3) Corporate bond issuance rules.
- (4) Documentary proof substantiating the foreign issuer's appointment of an agent for litigious and non-litigious matters, and administrative disputes, within the territory of the Republic of China. (Not needed if no appointment has been made.)
- (5) Draft prospectus.
- (6) Documentary proof substantiating the bond rating issued by the rating agency.
- (7) Draft text of any surety or guarantee instrument. (Not needed if the bonds are unsecured.)
- (8) CPA-audited and certified financial reports and audit reports for the past three fiscal years. (If at the time of filing eight months have already passed since the beginning of the current fiscal year, a CPA-audited and certified (or CPA-reviewed) financial report for the first half-year shall also be submitted.) Where securities are to be issued via a branch unit, the aforementioned financial reports and audit reports shall include the branch unit's financial reports and the head office's financial reports and audit reports that the branch unit is required to furnish under the laws of its home jurisdiction. Where securities are to be issued via a company controlled by another company, if its shares are not listed and traded on any of the offshore securities market accredited by the FSC, finish the other company's aforementioned consolidated financial reports and audit reports. ) (Where the bonds to be issued have a credit rating of twA or above from Taiwan Ratings Corporation, or of A(twn) from Fitch Ratings Limited, Taiwan Branch, or of Atw or above from Moody's Taiwan Corporation, or of A or above from Fitch Ratings Ltd, or of A or above from Standard & Poor's Corp., or of A2 or above from Moody's Investors Service, prior to the time when it is required by law to prepare and release a financial report for the most recent fiscal year, the applicant may, in place of the aforementioned reports for the past three fiscal years, furnish a financial report [audited and certified by a CPA, or reviewed by a CPA] for the third quarter of the previous fiscal year, together with CPA-audited and -certified financial reports and audit reports for the two fiscal years before that.) The aforementioned financial reports may be prepared in the format required by the laws and regulations of the issuer's home jurisdiction or the jurisdiction where it is listed. A CPA licensed in the Republic of China shall summarize the differences between the accounting principles of the Republic of China versus those applied in the issuer's home jurisdiction or the jurisdiction where it is listed. The CPA shall also give an opinion regarding the effect thereof upon the financial reports. However, if the aforementioned financial reports are prepared in accordance with the United States Accounting Standards or the International Accounting Standards, the CPA licensed in the Republic of China need only summarize how the applied accounting standards differ. (Not needed if the information in the documents is identical to that furnished at the time of initial shelf registration.)
- (9) A proof document issued by the GreTai Securities Market affirming that the bonds meet listing requirements.

Registrant:

Representative: (Signature or seal)

Address:

Telephone:

Representative of the issuer: (Signature or seal)

Address:

Telephone:

Date:

Notes:

1. This Registration Statement and the attachments shall be printed on A4 paper and bound into booklet form, and the Chinese term for "registration statement" shall be printed on the cover along with the name, address, and telephone number of the issuer. For each attachment submitted, prepare a sub-table of contents, and indicate the sub-page number at the top of each page. Then bind all attachments into a single booklet as required in preceding sentence, prepare a general table of contents, and indicate a general page number at the bottom of each page.
2. Any contract entered into as per Attachment 7 shall be examined and certified by an attorney licensed in the Republic of China.
3. Do not file for registration until all required attachments have been assembled.