

(Abridged Version) Cross Reference of Regulations Governing Information to be Published in English Annual Reports

English Annual Report Reference	Current Regulations Governing Information to be Published in Annual Reports of Public Companies	Contents	Appendix	Appendix Update	TWSE Assessment on the Addition/Deletion of Scope of Compilation
Cover	Article 4	<p>The cover shall specify the following: company name (both the new and the old names shall be disclosed in the event of a name change), year of publication, date of publication, common stock code (the original common stock code in the event of a code change), websites where this annual report is available (including the designated information disclosure website as well as the website where the company discloses annual report-related information).</p> <p>It must be conspicuously indicated that this English annual report is an abridged English translation of the annual report of the company's shareholders' meetings, not an official document of shareholders' meetings, and that the Chinese annual report of shareholders' meeting shall prevail in the event of any discrepancy between this English annual report and the Chinese version.</p>	X	X	
Inside cover	Article 5	<p>The inside cover of an annual report shall specify the following:</p> <ol style="list-style-type: none"> 1. name, title, telephone number, and e-mail address of the spokesperson or acting spokesperson 2. addresses and telephone numbers of the company's headquarters, branch offices, and factories 3. name, address, e-mail address, and telephone number of the stock transfer agency 4. name of the certified public accountant that has attested the annual financial report for the preceding fiscal year, and name, address, website, and telephone number of the accounting firm 5. name of any exchange where the company's securities are traded overseas, and method by which to access information on said overseas securities 	X	X	

		6. company website			
I	1: Report to the shareholders				
I	Article 8	<p>The report to the shareholders shall include the operating results of the preceding year, a summary of the business plan for the current year, the company's future development strategy, and the impacts of external competition, the legal environment, and the overall business environment.</p> <p>The operating results of the preceding year shall include reviews of the results of implementation of the business plan, budget implementation, analyses of receipts and expenditures and profitability, and research and development work of the preceding year.</p> <p>The summary of the business plan for the current year shall include the business policy, sales volume forecasts and the basis thereof, and other important production and sales policies of the company for the year.</p>	X	X	
II	2: Company overview				
2.1 2.2	Article 9	<p>Date of incorporation.</p> <p>Company history: In the preceding year and as of the date of publication of the annual report, information on mergers and acquisitions; investments in affiliates; reorganization; massive transfers or swaps of equity of directors, supervisors, or shareholders holding more than 10 percent shares; change of control; material change in operating methods or types of business; and other important matters that are sufficient to affect shareholders' equity and impact on the company. Information on earlier years that affects the understanding of the company's development materially may also be disclosed.</p>	X	X	
III	3. Corporate governance report				
3.1 3.1.1 3.1.2	Article 10, paragraph 1, subparagraph 1	Organizational system: Shows the company's organizational structure and the businesses operated by each of its principal departments.	X	X	
3.2 3.2.1	Article 10, paragraph 1, subparagraph 2, item 1	Director and supervisor: name; gender; nationality or place of registration; principal work experience and academic qualifications; positions held concurrently in the company and other companies, date of appointment (assumption of office); term of office; commencement date of the first term; shares held, shares held by its spouse and children of minor age, and shares held through nominees; professional expertise and independence. For a director and supervisor acting as a representative of an institutional shareholder, this section shall indicate the name of the institutional shareholder and the names and the holding percentage of	Appendix 1	Update	

		each of its 10 largest shareholders If any of those 10 largest shareholders is an institutional shareholder, the name of the institutional shareholder and the names and the holding percentage of each of its 10 largest shareholders shall be noted.			
3.2.2	Article 10, paragraph 1, subparagraph 2, item 2	General manager, assistant general manager, deputy assistant general manager, and chief of a department and branch unit: names; gender; nationality; principal work experience and academic qualifications; date of appointment (assumption of office); term of office; shares held, shares held by its spouse and children of minor age, and shares held through nominees.	Appendix 1-1	Update	
	Article 10, paragraph 1, subparagraph 2, item 3	Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) are the same person or are the spouse or a relative within the first degree of kinship of each other, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereof.	Appendix 1 Appendix 1-1	Update	
3.2.3	Article 10, paragraph 1, subparagraph 3, item 1-2	Remuneration paid in the preceding fiscal year to directors, supervisors, the general manager, and assistant general managers: 1. The company may opt either to disclose aggregate remuneration information, with the name(s) indicated for each remuneration range, or to disclose the name of each individual and the corresponding remuneration amount. 2. If any of the following applies to the company, it shall disclose the remuneration of each individual director and supervisor: (1) A company that has posted after-tax deficits in the parent company only financial reports or individual financial reports within the last three fiscal years shall disclose the remuneration paid to individual directors and supervisors. This requirement, however, shall not apply if the company has posted net income after tax in the parent company only financial report or individual financial report for the preceding fiscal year and such net income after tax is sufficient to offset the accumulated deficits. (2) A company that has had an insufficient director shareholding percentage for three consecutive months or longer in the preceding fiscal year shall disclose the remuneration of individual directors; one that has had an insufficient supervisor shareholding percentage for three consecutive months or more in the preceding fiscal year shall disclose the remuneration of individual supervisors.	Appendix 1-2 and Appendix 1-3	New Appendix 1-2	

		<p>(3) A company that has had an average ratio of share pledging by directors or supervisors in excess of 50 percent in any three months of the preceding fiscal year shall disclose the remuneration paid to each individual director or supervisor having a ratio of pledged shares in excess of 50 percent for each such month.</p> <p>(4) If the total amount of remuneration received by all of the directors and supervisors in their capacity as directors or supervisors of all of the companies listed in the financial reports exceeds 2 percent of the net income after tax, and the remuneration received by any individual director or supervisor exceeds NT\$15 million, the company shall disclose the remuneration paid to that individual director or supervisor.</p> <p>(5) A company listed on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEX) is ranked in the lowest tier in the corporate governance evaluation for the preceding fiscal year, or in the preceding fiscal year or up to the date of publication of the annual report for that year, the company's securities have been placed under an altered trading method, suspended from trading, delisted from the TWSE or the TPEX, or the Corporate Governance Evaluation Committee has resolved that the company shall be excluded from evaluation.</p> <p>(6) The average annual salary of the full-time non-supervisory employees in a TWSE or TPEX listed company is less than NT\$500,000.</p>			
	Article 10, paragraph 1, subparagraph 3, item 3	If the circumstance in sub-item a or e of the preceding item applies to a company listed on the TWSE or the TPEX, it shall disclose the individual remuneration paid to each of its top five management personnel.	Appendix 1-2	New	
3.2.4	Article 10, paragraph 1, subparagraph 3, item 4	Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by the company and by each other company included in the consolidated financial statements in the past two fiscal years to directors, supervisors, general managers, and assistant general managers etc., and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.	X	X	
3.3	Article 10,	The state of operations of the board of directors: Number of meetings;	Appendix 2	New	

3.3.1	paragraph 1, subparagraph 4, item 1	attendance rate of each director; targets for strengthening of the functions of the board in the current and immediately preceding fiscal years, and implementation thereof; and any other matters that require reporting.			
3.3.2	Article 10, paragraph 1, subparagraph 4, item 2	The state of operations of the audit committee or the state of participation in board operation by the supervisors: Number of meetings; rate of attendance (or of attendance as a non-voting participant) of each independent director or supervisor; and any other matters that require reporting.	Appendix 2-1, Appendix 2-1-1	X	
3.3.3	Article 10, paragraph 1, subparagraph 4, item 3	The state of the company's implementation of corporate governance, any variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such variance	Appendix 2-2	Update	
3.3.4	Article 10, paragraph 1, subparagraph 4, item 4	If the company has a compensation committee in place, the composition and operation of the compensation committee shall be disclosed.	Appendix 2-2-1	Update	
3.3.5	Article 10, paragraph 1, subparagraph 4, item 5	The state of performance of social responsibilities, any variance from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such variance.	Appendix 2-2-2	Update	
3.3.6	Article 10, paragraph 1, subparagraph 4, item 6	The state of performance in the area of ethical corporate management, any variance from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such variance.	Appendix 2-2-3	Update	
3.3.7	Article 10, paragraph 1, subparagraph 4, item 7	If the company has adopted corporate governance best-practice principles or related bylaws, how these are to be searched shall be disclosed.	X	X	
3.3.8	Article 10, paragraph 1, subparagraph 4, item 8	Other significant information sufficient to improve the understanding of the state of the company's implementation of corporate governance may also be disclosed.	X	X	
3.3.9	Article 10, paragraph 1, subparagraph 4, item 9	The section on the state of implementation of the internal control system shall disclose the following: 1. A Statement on Internal Control. 2. Where a CPA has been retained to conduct a special audit of the internal control system, the CPA audit report shall be disclosed.	X	X	
3.3.9	Article 10,	If there has been any legal penalty against the company or its internal	X	X	

	paragraph 1, subparagraph 4, item 10	personnel, or any disciplinary penalty by the company against its internal personnel for violation of the internal control system, in the preceding fiscal year and up to the publication date of the annual report, where the result of such penalty could have a material impact on shareholders' equity or securities prices, the annual report shall disclose the penalty, the main shortcomings, and state of improvement.			
3.3.10	Article 10, paragraph 1, subparagraph 4, item 11	Material resolutions of a shareholders meeting or a board of directors meeting in the preceding fiscal year and up to the date of publication of the annual report.	X	X	
3.3.11	Article 10, paragraph 1, subparagraph 4, item 12	Where, in the preceding fiscal year and up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, the principal content thereof shall be disclosed.			
3.3.12	Article 10, paragraph 1, subparagraph 4, item 13	A summary of resignations and dismissals, in the preceding fiscal year and up to the date of publication of the annual report, of the company's chairperson, general manager, chief accounting officer, chief financial officer, chief internal auditor, chief corporate governance officer, and chief research and development officer.	Appendix 2-3	Update	
3.4 3.4.1	Article 10, paragraph 1, subparagraph 5	<p>The section on CPA professional fees: The company may opt to disclose professional fees of certified public accountants either by fee range or by individual amount disclosure, and given any one of the following circumstance, shall disclose the following:</p> <ol style="list-style-type: none"> 1. When non-audit fees paid to the certified public accountant, to the accounting firm of the certified public accountant, or to any affiliate of such accounting firm are one quarter or more of the audit fees, the amounts of both audit and non-audit fees as well as details of non-audit services shall be disclosed. 2. When the company replaces its accounting firm and the audit fees paid for the fiscal year in which such replacement took place are lower than those for the preceding fiscal year, the amounts of the audit fees before and after the replacement and the reasons for the replacement shall be disclosed. 3. When the audit fees paid for the current fiscal year are lower than those for the preceding fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and 	Appendix 2-4 and Appendix 2-4-1	X	

		<p>reason(s) therefor shall be disclosed.</p> <p>The audit fees referred to above means the professional fees paid by the company to a certified public accountant for auditing, review, and secondary reviews of financial reports, financial forecast reviews, and tax certification.</p>			
3.4.2	Article 10, paragraph 1, subparagraph 6	The section on replacement of certified public accountant: If the company has replaced its certified public accountant within the last two fiscal years or any subsequent interim period, it shall disclose the relevant information.	Appendix 2-5	X	
3.4.3	Article 10, paragraph 1, subparagraph 7	Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the preceding year held a position at the accounting firm of its certified public accountant or at an affiliate of such accounting firm, the name and position of the person and the period during which the position was held shall be disclosed. The term "affiliate of the accounting firm of its certified public accountant" means one in which the certified public accountants at the accounting firm of the attesting certified public accountant hold more than 50 percent of the shares, or of which such accountants hold more than half of the directorships, or a company or institution listed as an affiliate in the external publications or printed materials of the accounting firm of the certified public accountant.	X	X	
3.5 3.5.1 3.5.2	Article 10, paragraph 1, subparagraph 8	Any transfer of equity interests and pledge of or change in equity interests, in the preceding fiscal year and up to the date of publication of the annual report, by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent. Where the counterparty in any such transfer or pledge of equity interests is a related party, the counterparty's name, its relationship with the company as well as the company's directors, supervisors, managerial officers, and shareholders with a more than 10 percent stake, and the number of shares transferred or pledged shall be disclosed.	Appendix 3	Update	
3.6	Article 10, paragraph 1, subparagraph 9	Relationship information, if any of the 10 largest shareholders is a related party as defined in Statement of Financial Accounting Standards No. 6, or spouse, or relative within the second degree of kinship.	Appendix 3-1	X	
3.7	Article 10, paragraph 1, subparagraph 10	The total number of shares and total equity stake held in any single enterprise by the company, its directors, supervisors, managerial officers, and any enterprise controlled either directly or indirectly by the company.	Appendix 4	X	
IV	4: Information on capital raising activities				

4.1 4.1.1	Article 11, paragraph 1, subparagraph 1	Source of capital stock: Disclose the types of shares issued by the company in the preceding fiscal year and up to the date of the publication of the annual report. If approval has been granted to offer and issue securities by shelf registration, additionally disclose the approved amount and information regarding securities to be issued or already issued.	Appendix 5	X	
4.1.2	Article 11, paragraph 1, subparagraph 2	Shareholder structure: Provide statistics on the ratios between the various types of shareholders	Appendix 6	X	
4.1.3	Article 11, paragraph 1, subparagraph 3	Diffusion of ownership: Describe the diffusion of ownership of common shares and preferred shares. Indicate the number of each type of shareholders by the number of shares held, and the percentage of shares held by each type of shareholders	Appendix 7	X	
4.1.4	Article 11, paragraph 1, subparagraph 4	List of major shareholders: List all shareholders with a stake of five percent or greater, and if there are fewer than 10 such shareholders, disclose all shareholders who rank in the top 10 in shareholding percentage, and the number of shares and stakes held by them	Appendix 8	X	
4.1.5	Article 11, paragraph 1, subparagraph 5	Price per share, net worth per share, earnings per share, dividends per share, and related information for the past two fiscal years. If shares are distributed in connection with a capital increase out of earnings or capital reserve, further disclose information on market prices and cash dividends retroactively adjusted based on the number of shares after distribution.	Appendix 9	X	
4.1.6	Article 11, paragraph 1, subparagraph 6	The company's dividend policy and implementation thereof: Disclose the dividend policy adopted in the company's articles of incorporation, as well as the dividend distributions proposed at the preceding shareholders' meeting. If a material change in dividend policy is expected, provide an explanation.	X	X	
4.1.6	Article 11, paragraph 1, subparagraph 7	Impact upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the preceding shareholders' meeting.	X	X	
4.1.7	Article 11, paragraph 1, subparagraph 8	Compensation of employees, directors, and supervisors: (1) The percentages or ranges with respect to employee, director, and supervisor compensation, as set forth in the company's articles of incorporation. (2) The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and	X	X	

		<p>the estimated figure, for the current period.</p> <p>(3) Information on any approval by the board of directors of distribution of compensation:</p> <ol style="list-style-type: none"> 1. The amount of any employee compensation distributed in cash or stocks and compensation for directors and supervisors. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed. 2. The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee compensation. <p>(4) The actual distribution of employee, director, and supervisor compensation for the preceding fiscal year (including the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor compensation, and the discrepancy, cause, and how it is handled.</p>			
4.1.8	Article 11, paragraph 1, subparagraph 9, items 1~2	<p>Repurchase of the company's own shares:</p> <ol style="list-style-type: none"> 1. Repurchases already completed: The company shall describe, for the preceding year and up to the annual report publication date, the purpose of the repurchase of its own shares filed, the period for the repurchase, the price range of the shares to be repurchased that it reported, and the type, number, and monetary amount of the shares already repurchased, the ratio of the number of shares that were repurchased to the projected number of shares to be repurchased, the number of shares that have been canceled and that have been transferred, the cumulative number of its own shares that the company holds, and the ratio of the cumulative number of its own shares that it holds to the total number of its issued shares. 2. Any repurchase still in progress: The company shall describe the purpose of the repurchase, the type of shares to be repurchased, the ceiling on the total monetary amount of the repurchase, the planned period for the repurchase, and number of shares to be repurchased, and the price range of the shares to be repurchased, and also shall specify, as of the annual report publication date, the type, number, and monetary amount of the shares already repurchased, and the ratio 			

		of the number of shares that were repurchased to the projected number of shares to be repurchased.			
4.2 4.2.1 4.2.2 4.2.3 4.2.4	Article 12	The section on corporate bonds shall include unretired bonds and unissued bonds for which an issue is currently under preparation, and in accordance with Article 248 of the Company Act the report shall disclose all the matters set forth thereunder and explain their impact upon shareholders' equity. Any privately placed corporate bonds shall be prominently identified as such.	Appendix 11	X	
-	Article 13	The section on preferred shares shall include both outstanding and unissued shares for which an issue is currently under preparation, and shall disclose any conditions attaching to issuance and their impact upon shareholders' equity, and the matters listed under Article 157 of the Company Act. Any privately placed preferred shares shall be prominently identified as such.	Appendix 12	X	
4.3	Article 14	The section on global depository receipts shall include information on receipts issues that remain partially outstanding, and on unissued receipts for which an issue is currently under preparation, and shall disclose the date of issue, total value of issue, the rights and responsibilities of the holders of global depository receipts, and related matters. Any privately placed global depository receipts shall be prominently identified as such.	Appendix 13	X	
4.4 4.4.1 4.4.2 4.4.3	Article 15	The section on employee share subscription warrants shall specify the following matters: 1. The annual report shall disclose unexpired employee subscription warrants issued by the company in existence as of the date of publication of the annual report, and shall explain the impact of such warrants upon shareholders' equity. Any privately placed employee subscription warrants shall be prominently identified as such. 2. The annual report shall disclose the names of managerial officers acquiring employee share subscription warrants and the names of the top 10 employees acquiring employee subscription warrants authorizing subscription of the most shares, along with the circumstances concerning the acquisition and subscription, as of the date of publication of the annual report. The section on "new restricted employee shares" shall specify the following matters: 1. For all new restricted employee shares for which the vesting conditions have not yet been met for the full number of shares, the annual report shall disclose the status up to the date of publication of	Appendix 14 and Appendix 15	X	
			Appendix 14-1 and Appendix 15-1	X	

		<p>the annual report and the impact on shareholders' equity.</p> <p>2. The annual report shall disclose the names of managerial officers acquiring new restricted employee shares and the names of the top 10 employees acquiring the most shares, along with the circumstances concerning the acquisition, as of the date of publication of the annual report.</p>			
4.5	Article 16	<p>The section on issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies shall specify the following matters:</p> <p>1. If, in the preceding fiscal year and up to the date of publication of the annual report, the company has completed any issuance of new shares in connection with a merger or acquisition or with assignment of shares of any other company, the annual report shall disclose the following matters:</p> <p>(1) In the case of a company whose shares are listed on the TWSE or TPEX, the annual report shall include an opinion prepared by the managing underwriter concerning any issuance of new shares in connection with any merger or acquisition or with any acquisition of shares of any other company within the past quarter.</p> <p>(2) In addition to requirements set forth in the preceding item, the annual report shall also disclose the state of implementation of any of the aforementioned matters in the preceding quarter. If the progress or benefits of such implementation fail to meet the targets, the annual report shall explain specifically the impact on shareholders' equity and plan for corrective action.</p> <p>2. Where the board of directors has, in the preceding fiscal year and up to the date of publication of the annual report, adopted a resolution approving any issuance of shares in connection with a merger or acquisition or with assignment of shares of another company, the annual report shall disclose the state of the plan's implementation together with the particulars of the company (or companies) to be merged or acquired or the assignee company. Where any issuance of new shares in connection with a merger or acquisition or with assignment of shares of any other company is currently in progress, the annual report shall disclose the state of the plan's implementation and its impact upon shareholders' equity.</p>	Appendix 16	X	
4.6 4.6.1	Article 17	<p>The section on implementation of the capital allocation plans shall specify the following:</p>	X	X	

4.6.2		<ol style="list-style-type: none"> 1. A description of the plans: For the period as of the quarter preceding the date of publication of the annual report, with respect to each uncompleted public issue or private placement of securities, and to such issues and placements that were completed in the preceding three years but have not yet fully yielded the planned benefits, the annual report shall provide a detailed description of the plan for each such public issue and private placement. Such descriptions shall include any and all changes to the plan, the source of funds and the manner of their utilization, the reason(s) for any changes to the plan, the benefits yielded by the funds before and after any change to the plan, the date on which the change to the plan was reported at a shareholders' meeting, and the date on which such information was uploaded to the information disclosure website specified by the FSC. 2. Status of implementation: With respect to funds usage under the plans referred to in the preceding subparagraph, the annual report shall, for the period as of the quarter preceding the date of publication of the annual report, analyze the status of implementation and compare actual benefits with expected benefits. Where implementation has failed to yield the expected progress or benefits, the annual report shall provide specific reasons for such failure, explain any impact it might have upon shareholders' equity, and outline the plan for correcting the situation. Where any of the following applies to any funds usage plans referred to in the preceding subparagraph, the annual report shall further disclose the following information: <ol style="list-style-type: none"> (1) If the funds are used to merge, acquire, or purchase another company through share acquisition, to expand fixed assets, or to acquire new property, plant and equipment, the annual report shall compare and explain property, plant and equipment, operating revenues, operating costs, and operating income. (2) If the funds are invested in another company, the annual report shall describe the condition of the invested company and explain the impact of the investment upon gain or loss from investments. (3) If the funds are used to replenish the working capital or pay off debts, the annual report shall compare and explain any increase or decrease in current assets, current liabilities, and total liabilities, interest expenses, operating revenues etc. and earnings per share, and shall analyze the financial structure. 			
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V	5: Business operations				
5.1 5.1.1	Article 18, paragraph 1, subparagraph 1, item 1	Scope of business: the company's major lines of business and the relative weight of each, current products (services), and new products (services) planned for development.	X	X	
5.1.2 5.1.3 5.1.4	Article 18, paragraph 1, subparagraph 1, items 2 ~4	An overview of the industry: the current status and development of the industry, the links between the upstream, midstream, and downstream segments of the industry supply chain, and development trends and competition for the company's products. An overview of the technologies and research and development work: research and development expenditures as well as technologies or products successfully developed in the preceding fiscal year and up to the date of publication of the annual report. Long- and short-term business development plans.	X	X	
5.2 5.2.1	Article 18, paragraph 1, subparagraph 2, item 1	Market analysis: analysis of the geographic areas where the main products (services) of the company are provided (supplied), the company's market share, demand and supply conditions for the market in the future, the market's growth potential, the company's competitive niche, positive and negative factors for future development, and the company's response to such factors.	X	X	
5.2.2 5.2.3	Article 18, paragraph 1, subparagraph 2, items 2~3	Major purposes and manufacturing processes of main products. Supply situation for major raw materials.	X	X	
5.2.4	Article 18, paragraph 1, subparagraph 2, item 4	Names of clients accounting for 10 percent or more of the total procurement (sales) amount in either of the preceding two fiscal years, the procurement (sale) amounts, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for any increases or decreases. A code may be used where the contract prohibits disclosure of the client name or where a trading counterpart is an individual who is not a related party.	Appendix 16-1, Appendix 16-2	X	
5.2.5	Article 18, paragraph 1, subparagraph 2, item 5	Production volume of the preceding two fiscal years.	Appendix 17	X	
5.2.6	Article 18, paragraph 1,	Sales volume of the preceding two fiscal years	Appendix 18	X	

	subparagraph 2, item 6				
5.3	Article 18, paragraph 1, subparagraph 3	The number of employees employed for the preceding two fiscal years, and up to the date of publication of the annual report, their average years of service, average age, and education levels (including the percentage of employees at each level)	Appendix 19	X	
5.4 5.4.1 5.4.2	Article 18, paragraph 1, subparagraph 4	Disbursements for environmental protection: any losses suffered in the preceding fiscal year and up to the annual report publication date due to environmental pollution (including any compensation paid and any violation of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, provisions of laws or regulations violated, contents of laws or regulations violated, and contents of the dispositions), and disclosing an estimate of possible expenses that may be incurred currently and in the future, and measures taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.	X	X	
5.5	Article 18, paragraph 1, subparagraph 5, items 1~2	Labor relations: 1. List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests. 2. List any losses suffered in the preceding two fiscal years and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, provisions of laws or regulations violated, contents of laws or regulations violated, and contents of the dispositions), and disclosing an estimate of possible expenses that may be incurred currently and in the future, and measures taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.	X	X	
5.6	Article 18, paragraph 1, subparagraph 6	Important contracts: the contracting parties, major contents, restrictive clauses, and commencement dates and expiration dates of supply/distribution contracts, technical cooperation contracts, engineering/construction contracts, long-term loan contracts, and other contracts that are sufficient to affect shareholders' equity, where said contracts either are still effective as of the date of publication of the	Appendix 20	X	

		annual report or expired in the preceding fiscal year			
VI	6: Financial status				
6.1 6.1.1 6.1.2 6.1.3	Article 19, paragraph 1, subparagraph 1	Condensed balance sheets and consolidated income statements for the past five fiscal years, showing the name and auditor's opinion of the certified public accountant. If, before the date of publication of the annual report, there is any financial data for the preceding period audited and attested or reviewed by a CPA, it shall also be disclosed.	Appendix 22	X	
6.2	Article 19, paragraph 1, subparagraph 2	Financial analyses for the past five fiscal years: If, before the date of publication of the annual report, there is any financial data for the preceding period audited and attested or reviewed by a CPA, it shall also be included in the financial analyses. The analyses shall include information on the financial structure, solvency, operating ability, profitability, cash flows, and leverage, and explain changes in financial ratios over the past two fiscal years.	Appendix 23	X	
6.3	Article 19, paragraph 1, subparagraph 3	Supervisors' or audit committee's report for the preceding year's financial statement.	X	X	
6.4	Article 19, paragraph 1, subparagraph 4	Financial statements for the preceding fiscal year, including an auditor's report prepared by a certified public accountant, two-year comparative balance sheet, consolidated income statement, statement of changes in equity, cash flow chart, and any related footnotes or attached appendices.	X	X	
6.5	Article 19, paragraph 1, subparagraph 5	The company's individual financial statement for the preceding fiscal year, audited and attested by a CPA, but not including statements of major accounting items.	X	X	
-	Article 19, paragraph 1, subparagraph 6	If the company or its affiliates have experienced financial difficulties in the preceding fiscal year and up to the date of publication of the annual report, the annual report shall explain the impact of said difficulties on the company's financial situation.	X	X	
VII	7: Review and analysis of financial position and financial performance, and risks				
7.1	Article 20, paragraph 1, subparagraph 1	Financial position: The annual report shall list the main reasons for any material change in the company's assets, liabilities, or equity in the past two fiscal years, and describe the impact thereof. Where the impact is of material significance, the annual report shall describe the measures to be taken in response.	X	X	
7.2	Article 20, paragraph 1, subparagraph 2	Financial performance: The annual report shall list the main reasons for any material change in operating revenues, operating income, or income before tax in the past two fiscal years, provide a sales volume forecast and the basis therefor, and describe the impact upon the company's	X	X	

		financial operations as well as measures to be taken in response.			
7.3 7.3.1 7.3.2 7.3.3	Article 20, paragraph 1, subparagraph 3	Cash flow: The annual report shall describe and analyze any cash flow changes in the preceding fiscal year, describe corrective measures to be taken in response to illiquidity, and provide a liquidity analysis for the coming year.	X	X	
7.4 7.4.1 7.4.2	Article 20, paragraph 1, subparagraph 4	Impact upon financial operations of any major capital expenditures in the preceding fiscal year.	X	X	
7.5	Article 20, paragraph 1, subparagraph 5	Reinvestment policy for the preceding fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year.	X	X	
7.6 7.6.1 7.6.2 7.6.3 7.6.4 7.6.5 7.6.6 7.6.7 7.6.8 7.6.9 7.6.10	Article 20, paragraph 1, subparagraph 6	The section on risks shall analyze and assess the following matters in the preceding fiscal year and up to the date of publication of the annual report: (1) Impact upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future. (2) Policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future. (3) Research and development work to be carried out in the future, and further expenditures expected for research and development work. (4) Impact on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response. (5) Impact on the company's financial operations of developments in science and technology as well as industrial change, and measures to be taken in response. (6) Impact on the company's crisis management of changes in the company's corporate image, and measures to be taken in response. (7) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken. (8) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken. (9) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken. (10) Impact upon and risk to the company in the event a major quantity of	X	X	

7.6.11		shares of a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and measures taken in response.			
7.6.12		(11)Impact upon and risk to company of any change of management rights, and measures taken in response.			
7.6.13		(12)Litigious and non-litigious matters: List major litigious, non-litigious, or administrative disputes involving the company, any company director, any company supervisor, the general manager, actual responsible person, any major shareholder holding a stake of greater than 10 percent, and any company or companies controlled by the company, that have been concluded by means of a final and unappealable judgment, or are still pending. Where the outcome may materially affect shareholders' equity or securities prices, the annual report shall disclose the facts in dispute, amount of money at stake in dispute, date of litigation commencement, main parties to the dispute, and measures taken in response as of the date of publication of the annual report.			
-	Article 20, paragraph 1, subparagraph 7	(13)Other important risks, and measures taken in response.	X	X	
VIII	8. Special items to be included				
8.1	Article 21, paragraph 1, subparagraph 1	Information related to affiliates: the consolidated business report, consolidated financial statement, and affiliation report for the preceding fiscal year, compiled in accordance with the FSC's Regulations Governing Preparation of Consolidated Business Reports Covering Affiliated Enterprises, Consolidated Financial Statements Covering Affiliated Enterprises, and Reports on Affiliations.	X	X	
8.2	Article 21, paragraph 1, subparagraph 2	Where a private placement of securities is carried out in the preceding fiscal year and up to the date of publication of the annual report, disclose the date on which the placement was approved by the board of directors or by a shareholders meeting, the amount thus approved, the basis for and reasonableness of the pricing, the manner in which the specified persons were selected, the reasons why the private placement method was necessary, the targets of the private placement, their qualifications, subscription amounts, subscription price, relationship with the company, participation in the operations of the company, actual subscription (or conversion) price, the difference between the actual subscription (or	Appendix 24	X	

		conversion) price and the reference price, the impact of the private placement on shareholders' equity, and, for the period from receipt of payment in full to the completion of the related capital allocation plan, the status of use of the capital raised through the private placement of securities, the implementation progress of the plan, and the realization of the benefits of the plan.			
8.3	Article 21, paragraph 1, subparagraph 3	Holding or disposal of shares in the company by the company's subsidiaries in the preceding fiscal year and up to the date of publication of the annual report	Appendix 25	X	
8.4	Article 22	If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which may materially affect shareholders' equity or securities prices, has occurred in the preceding fiscal year and up to the date of publication of the annual report, such situations shall be listed one by one.	X	X	