

Document Title	Regulations Governing the Scope of Duties of Independent Directors			No.	T-GM-3-019-B
Formulated by	Business Operations Department	Amendment Date	2020/08/10	Page	1/3

Article 1 (Purpose)

In order to establish good corporate governance and an independent director system of the Company to allow independent directors to fully perform their duties for the board of directors and Company operations, these Regulations were formulated based on the provisions of Paragraph 1 of Article 26 of “[T-6-201707-008] **Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies**”.

Article 2 (Scope)

Matters related to the duties of independent directors of the Company shall comply with the provisions of these Regulations, unless otherwise stipulated by laws and regulations or the Articles of Association.

Article 3

At least one independent director shall attend the board of directors meeting in person; for matters that shall be discussed by the board of directors as specified below, all independent directors shall attend the board of directors’ meeting. If any of the independent directors are unable to attend in person, he/she shall appoint another independent director to attend as his/her proxy. If any of the independent directors has any objection or reservation, it shall be stated in the meeting minutes of the board of directors; if an independent director cannot attend the meeting to express his/her objection or reservation in person, he or she shall issue a written comment in advance unless there are justified reasons, which shall be recorded in the meeting minutes:

1. The Company’s business plan.
2. The annual financial report is signed or stamped by the chairman, manager and accounting supervisor and the second quarter financial report is to be verified and certified by an accountant.
3. The internal control system is required to be formulated or amended in accordance with Article 14-1 of the “[T-6-201707-029] **Securities and Exchange Act**” (SE Act), and the evaluation of the effectiveness of the internal control system.
4. The procedures for the acquisition or disposal of assets, engagement in derivative commodities transactions, lending funds to others, and endorsement or provision guarantees for others to be formulated or amended in accordance with Article 36-1 of the “[T-6-201707-029] **SE Act**”.
5. Matters involving the interests of directors or supervisors.
6. Transactions of material assets or derivative commodities.
7. Major loaning of funds, endorsement or guarantees.
8. Raising, issuing or private placement of equity securities.
9. Appointment, dismissal or remuneration of certified public accountants.
10. Appointment and dismissal of financial, accounting or internal audit supervisors.
11. Donations to related parties or significant donations to non-related parties. However, public welfare donations for emergency relief due to severe natural disasters may be

Document Title	Regulations Governing the Scope of Duties of Independent Directors			No.	T-GM-3-019-B
Formulated by	Business Operations Department	Amendment Date	2020/08/10	Page	2/3

recognized by the next meeting of the board of directors.

12. Other matters that shall be resolved by the shareholders' meeting or submitted to the board of directors according to laws and regulations or the Articles of Association, or major matters prescribed by the competent authority.

The related parties stated in Subsection 11 above refer to the related parties regulated by the "[T-6-201707-005] **Regulations Governing the Preparation of Financial Reports by Securities Issuers**"; the significant donations to non-related parties refer to the amount of each donation or the accumulated amount of donations to the same receiver within one year at an amount of NT\$100 million or more, 1% of the net operating income or 5% of the paid-in capital in the financial report certified by the CPA for the most recent fiscal year. (If the shares of a foreign company have no par value or the par value per share is not equivalent to NT\$10, the amount of 5% of the paid-in capital as specified in this Paragraph shall be calculated as 2.5% of the shareholders' equity.)

The phrase "within one year" specified in the preceding Paragraph shall be the full annual period with the convening date of the board of directors meeting as the final date of such period. The part that the board of directors has resolved will be exempted from being included.

Article 4 (Liability Insurance)

The Company shall purchase liability insurance for all independent directors during their term of office to cover the compensation liabilities legally obliged to perform their duties within the scope.

After the Company purchases or renews liability insurance for independent directors, it shall submit the report of information of major contents such as the insured amount, coverage and premium rate of the liability insurance at the latest board of directors meeting.

Article 5 (Remuneration and Compensation)

The remuneration of the Company's independent directors shall be stipulated in the Articles of Association of the Company or in accordance with the resolutions of the shareholders' meeting, and reasonable remunerations different from those of ordinary directors and supervisors may be determined at discretion. The remuneration of the independent directors may also be determined as a fixed monthly remuneration after relevant legal procedures, and they will not participate in the distribution of the Company's earnings.

Article 6 (Continuing Education)

The company's independent directors shall continue their studies, including taking necessary relevant training courses.

Article 7

The Company shall not obstruct, refuse or evade the execution of business by independent directors. When independent directors deem it necessary to perform business, they may request the board of directors to designate relevant personnel or hire experts to assist in such a process. The Company shall bear the relevant necessary costs

Document Title	Regulations Governing the Scope of Duties of Independent Directors			No.	T-GM-3-019-B
Formulated by	Business Operations Department	Amendment Date	2020/08/10	Page	3/3

and expenses.

Article 8 (Supplementary Provisions)

These Regulations shall be implemented after being approved by the board of directors, and the same shall apply to its amendments.

Article 9 (Amendment)

These Regulations were formulated on May 17, 2019.

The first amendment was conducted on August 10, 2020.

Reference Documents:

1. [T-6-201707-005] Regulations Governing the Preparation of Financial Reports by Securities Issuers
2. [T-6-201707-008] Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
3. [T-6-201707-029] Securities and Exchange Act.

Reference Forms and Lists: N/A.