

# HIROCA HOLDINGS LTD.

廣華控股有限公司

## Procedures Governing the Acquisition or Disposal of Assets

取得或處分資產作業程序

20220309 董事會、20220530 股東會通過修訂

### Article 1

#### 第一條

#### Purpose 目的

The Procedures are established for purposes of asset protections and for making information publicly available.

為保障資產，落實資訊公開，特訂本程序。

### Article 2

#### 第二條

#### Legal Basis 法令依據

The Procedures are established pursuant to the Applicable Listing Rules. Any matter not specified herein shall be subject to the Applicable Listing Rules.

本程序係依上市法令之規定辦理。本程序如有未盡事宜，悉依上市法令辦理。

Unless otherwise defined in the Procedures, any capital letters as used in the Procedures shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "Articles").

除本程序另有定義外，本程序所使用任何英文字首大寫之詞彙，其意義應與本公司公司章程(包括其隨時修改或被取代之版本；下稱「本章程」)中之定義相同。

Derivative products transactions shall be governed by the Procedures for Derivative Products Transactions in addition to the Procedures.

另有關本公司從事衍生性商品交易，除按本程序之規範外，悉依本公司衍生性金融商品交易作業程序辦理。

### Article 3

#### 第三條

#### Applicable Subjects 適用範圍

1. Securities: Including long- and short-term investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.

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

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2. Real property (including lands, houses and buildings, investment property, and inventories of construction enterprises) and equipment.  
不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)及設備。
3. Memberships.  
會員證。
4. Non-Tangible Assets: including patents, copyrights, trademarks, franchise rights and other intangible assets.  
無形資產：包括專利權、著作權、商標權、特許權等無形資產。
5. Right-of-use Assets.  
使用權資產。
6. Claims of Financial Institution (including receivables, bills purchased and discounted, loans and overdue receivables.)  
金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。
7. Derivative Products.  
衍生性商品。
8. Assets acquired or disposed of in connection with Mergers, Spin-off, acquisitions or Transfer of Shares in accordance with the Applicable Listing Rules.  
依上市法令合併、分割、收購或股份受讓而取得或處分之資產。
9. Other major assets.  
其他重要資產。

**Article 4**

**第四條**

**Definitions 本程序之用詞定義**

- (A) “Derivative Products”: Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from interest rates, price of financial

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instruments, products price, foreign exchange rates, indexes of prices or expense rates, credit rating, credit indexes, or other variables, portfolios of aforementioned contracts, or portfolio contracts or structured products embedded with derivative products. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。

- (B) "Assets acquired or disposed through Mergers, Spin-off, acquisitions, or Transfer of Shares in accordance with the Applicable Listing Rules": Refers to assets acquired or disposed through Mergers, Spin-offs conducted under the Applicable Listing Rules, or acquisitions or share transfer by issuance of new shares as consideration conducted under the Applicable Listing Rules (i.e., Article 156-3 of Taiwan's Company Act) (hereinafter "Transfer of Shares").

依上市法令合併、分割、收購或股份受讓而取得或處分之資產：指依上市法令進行合併、分割或收購而取得或處分之資產或依上市法令(即臺灣公司法第一百五十六條之三)發行新股受讓他公司股份(以下簡稱股份受讓)。

- (C) "Related party or Subsidiary": As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

關係人、子公司：應依證券發行人財務報告編製準則規定認定之。

- (D) "Professional appraiser": Refers to a real property appraiser or other person duly authorized by the Applicable Listing Rules to engage in the value appraisal of real property or equipment.

專業估價者：指不動產估價師或其他依上市法令得從事不動產、設備估價業務者。

- (E) "Date of Occurrence": Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.

事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或

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其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

(F) “Within one year”: shall be one year preceding the date of acquisition or disposal, save for the part which has been publically announced.

所稱「一年內」係以本次取得或處分資產之日為基準，往前追溯推算一年，已公告部份免再計入。

(G) “Most recent financial statement” refers to the financial statement certified or audited by the certified public accountant in accordance with the Applicable Listing Rules prior to the acquisition or disposal of the assets.

所稱「最近期財務報表」係指本公司於取得或處分資產前依上市法令公開經會計師查核簽證或核閱之財務報表。

#### Article 5

##### 第五條

#### **Limits for Investment in Non-Business Use Real Property and Right-of-Use Assets thereof and Securities**

##### **投資非供營業用不動產及其使用權資產與有價證券額度**

The limits for the Company and subsidiaries not primarily engaged in the business of investment for the non-business use real property and right-of-use assets thereof and securities are as follow:

本公司及非以投資為專業之子公司個別取得非供營業用不動產及其使用權資產與有價證券之額度：

(A) The total amount of investment in non-business use real property and right-of-use assets thereof may not exceed fifty percent of the Company’s net value.

非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。

(B) The total amount of investment in long- or short-term securities may not exceed one hundred and fifty percent of the Company’s net value.

投資長、短期有價證券之總額不得高於本公司淨值的百分之一百五十。

(C) The amount of investment in any single security cannot exceed fifty percent of the Company’s net value.

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投資個別有價證券之金額不得高於本公司淨值的百分之五十。

The limits for subsidiaries primarily engaged in the business of investment for the above assets are as follow:

以投資為專業之子公司個別取得上述資產之額度：

(A) The total amount of investment in non-business use real property and right-of-use assets thereof may not exceed fifty percent of the Company's net value.

非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。

(B) The total amount of investment in long- or short-term securities may not exceed two hundred percent of the Company's net value.

投資長、短期有價證券之總額不得高於本公司淨值的百分之二百。

(C) The amount of investment in any single security cannot exceed one hundred percent of the Company's net value.

投資個別有價證券之金額不得高於本公司淨值的百分之五十。

#### Article 6

##### 第六條

1. Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports or opinions shall comply with the following provisions:

本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定：

(A) Have not received any final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already elapsed since completion of sentence execution, the expiration of suspension of sentence, or the pardon of such punishment.

未曾因違反證券交易法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。

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(B) Shall not be a related party or substantial related party of any party to the transaction.

與交易當事人不得為關係人或有實質關係人之情形。

(C) If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or substantial related parties of each other.

本公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。

2. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with self-discipline regulations of their respective trade associations and the following provisions:

前項人員於出具估價報告或意見書時，應依其所屬各同業公會之自律規範及下列事項辦理：

(A) Prior to accepting a case, the personnel shall prudently assess his or her own professional capabilities, practice experience, and independence.

承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。

(B) When executing a case, the personnel shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 執行案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執程序、蒐集資料及結論，詳實登載於案件工作底稿。

(C) The personnel shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.

對於所使用之資料來源、參數及資訊等，應逐項評估其適當性及合理性，以做為出具估價報告或意見書之基礎。

(D) The personnel shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為適當且合理及遵循相關法令等事項。

**Article 7**

**第七條**

**Procedures of Acquisition or Disposal of Real Property, Equipment or Right-of-use Assets thereof**

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### 取得或處分不動產、設備或其使用權資產之處理程序

#### 1. Evaluation and Implementation Procedures 評估及作業程序

Acquisition or disposal procedures of real property, equipment, or right-of-use assets thereof are subject to the Company's Fixed Assets Implementation Procedures (if there is any).

本公司取得或處分不動產、設備或其使用權資產，悉依本公司『固定資產作業程序』辦理(如有制定)。

#### 2. Determination of Terms and Limit 交易條件及授權額度之決定程序

(A) The terms and prices for the acquisition or disposal of real property or right-of-use assets thereof shall be based on the publically announced value, appraised value, actual closing prices for nearby real properties compiled in a report for submission to the Chairman.

取得或處分不動產或其使用權資產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，作成分析報告提報董事長。

(1) Transaction amount less than One Hundred Million New Taiwan Dollars shall be subject to the approval of the Chairman;

其交易金額在新台幣壹億元(含)以下者應呈請董事長核准。

(2) Transaction amount reaching One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board.

其交易金額超過新台幣壹億元以上者，應提報董事會報備或追認之。

For a transaction amount reaching twenty percent of the paid-in capital of the Company or Three Hundred Million New Taiwan Dollars, an appraisal report produced by an objectively fair and independent expert appraisal agency shall be required as basis for the approval in addition to the foregoing procedures.

但交易金額達資本額之百分之二十或參億元以上者，除上述程序外，應另檢附客觀公正及超然獨立之專業鑑價機構出具之鑑價報告，以作核決之依據。

(B) Acquisition or disposal of equipment or right-of-use assets thereof shall be based on price solicitation, price comparison, negotiation or tender.

取得或處分設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之。

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(1) Relevant approval in accordance with the Company's authorization rules shall be obtained for transaction amount less than One Hundred Million New Taiwan Dollars.

其交易金額在新台幣壹億元(含)以下者，應依本公司之核決權限逐級核准。

(2) Transaction amount of One Hundred Million New Taiwan Dollars or more shall be reported to or rectified by the Board.

其交易金額超過新台幣壹億元以上者，應提董事會報告或追認之。

(C) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

### 3. Execution 執行單位

In acquiring or disposing of real property, equipment, or right-of-use assets thereof, the department in use of such property or the management department shall be responsible for the execution pursuant to the scope of authorization set forth in the preceding subparagraph.

本公司取得或處分不動產、設備或其使用權資產時，應依前項核決權限呈核決後，由使用部門及管理部門負責執行。

### 4. Appraisal Report of the real property, equipment or right-of-use assets thereof 不動產、設備或其使用權資產估價報告

In acquiring or disposing real property, equipment or right-of-use assets thereof where the transaction amount reaches twenty percent of the Company's paid-in capital or



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Three Hundred Million New Taiwan Dollars, the Company, unless transacting with a government agency in Taiwan, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business equipment or right-of-use assets thereof, shall obtain an appraisal report prior to the Date of Occurrence from an expert appraiser and shall further comply with the following provisions:

本公司取得或處分不動產、設備或其使用權資產，除與臺灣政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達本公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

- (A) Where due to special circumstances it is necessary to give a restrictive price or specified price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.

因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後交易條件變更者，亦同。

- (B) Where the transaction amount reaches One Billion New Taiwan Dollars or more, appraisals from two or more expert appraisers shall be obtained.

交易金額達新臺幣壹拾億元以上者，應請二家以上之專業估價者估價。

- (C) Where any one of the following circumstances applies with respect to the expert appraiser's appraisal results, unless that the appraisal price is higher than the transaction amount in acquisition of asset(s), or the appraisal price is lower than the transaction amount in disposal of asset(s), a certified public accountant shall be engaged to perform the appraisal and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：

- (1) The discrepancy between the appraisal result and the transaction amount is twenty percent or more of the transaction amount.

估價結果與交易金額差距達交易金額之百分之二十上者。

- (2) The discrepancy between the appraisal results of two or more professional appraisers is ten percent or more of the transaction amount.

二家以上專業估價者之估價結果差距達交易金額百分之十以上者。

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5. Where an appraisal is conducted before a contract execution date, no more than three months may pass between the date of the appraisal report and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original expert appraiser.

契約成立日前估價者，出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。

6. A certification issued by a court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure.

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

## Article 8

### 第八條

#### Procedures of Acquisition or Disposal of Securities

#### 取得或處分有價證券之處理程序

1. Evaluation and Implementation Procedures 評估及作業程序

Purchase or sales of long- and short-term securities assets shall be handled in pursuant to the Company's Long/Short Term Investment Operational Procedures (if there is any).

本公司長、短期有價證券之購買與出售，依本公司『長短期投資作業程序』辦理(如有制定)。

2. Determination of Terms and Limits 交易條件及授權額度之決定程序

(A) The purchase and sales of securities which are traded at TWSE or TPEX and are considered securities representing interest in a fund, bond or currency fund or original share subscription (including share subscriptions at incorporation or for increase of capital), and where the subject company publicly lists its securities or bonds for sale in accordance with the requirements for share dilution prior to listing, the responsible unit shall make the appropriate determination based on market condition.

於證交所或證券櫃檯買賣中心所為之有價證券買賣、屬開放式之表彰基金之有價證券、債券型及貨幣型基金或原始認股(包括設立認股及現金增資認股)、標的公司為符合上市(櫃)前股權分散而辦理公開銷售之有價證券及買賣

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**Procedures Governing the Acquisition or Disposal of Assets**

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債券者，應由負責單位依市場行情研判決定之。

- (B) For the purchase and sales of securities which are not trade at TWSE or TPEX, the most recent financial statement of the subject company certified or reviewed by a certified public accountant shall be obtained in advance to be used as reference for determining the transaction price.

非於證交所或證券櫃檯買賣中心所為之有價證券買賣，應先取其標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。

- (C) Determination of Terms and Limit 授權額度

- (1) A transaction amount less than Fifty Million New Taiwan Dollars shall be submitted by the financial department as a special project to the Chairman for approval.

其金額在新台幣伍仟萬元(含)以下者由財務部門專案呈請董事長核可辦理。

- (2) A transaction amount of Fifty Million New Taiwan Dollars or more shall be approved by the Chairman and shall be submitted to the Board to be deliberated or rectified.

超過新台幣伍仟萬元以上者，應呈轉董事長核可後，提請董事會討論或追認之。

- (3) Bond or currency fund which is less than One Hundred Million New Taiwan Dollar shall be subject to the approval according to the authorization of the Company. Where the amount reaches One Hundred Million New Taiwan Dollar, the approval of the Chairman is required. A transaction amount of Three Hundred Million New Taiwan Dollar or more requires deliberation or rectification by the Board.

債券型及貨幣型基金其金額在新台幣壹億元(含)以下者依本公司核決權限辦理之，超過新台幣壹億元以上者，應呈轉董事長核可；若達新台幣參億元(含)者提請董事會討論或追認之。

- (D) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the

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Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

#### 3. Execution Unit 執行單位

The financial unit shall be responsible for acquiring or disposing long-term or short-term securities in accordance with the scope of authorization.

本公司取得或處分長、短期有價證券時，應依前項核決權限呈核後，由財會單位負責執行。

#### 4. Expert Opinion 取得專家意見

(A) In acquiring or disposing securities under one of the following circumstances, provided that the transactional amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the opinion of a certified public accountant shall be obtained prior to the Date of Occurrence in respect to the reasonableness of the transaction price; but however, this requirement does not apply to publicly quoted prices of securities that have an active market, or where otherwise provided by Applicable Listing Rules:

本公司取得或處分有價證券有下列情形之一，且交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或上市法令另有規定者，不在此限：

(1) Acquiring or disposing securities not traded at TWSE or TPEX.

取得或處分非於證交所或證券櫃檯買賣中心買賣之有價證券。

(2) Acquiring or disposing privately offered securities

取得或處分私募有價證券。

(B) A certification issued by a court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure.

本公司若係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文

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件替代估價報告或會計師意見。

**Article 9**

**第九條**

**Related Parties Transactions**

**關係人交易**

1. In acquiring or disposing real property from a related party through purchase or swap, the Company shall ensure that the necessary resolutions are adopted, the reasonableness of the transaction terms is appraised, and other relevant matters are carried out in compliance with the following, including but without limitation, in case where the transaction amount is 10% or more of the aggregate assets of the Company, obtaining a valuation report issued by a professional valuation agency or a CPA opinion before the date such transaction takes place (provided that the calculation of the transaction amount shall be subject to paragraph 1 of Article 14 of the Procedure), in addition to compliance with the procedures set forth above. When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

本公司向關係人購買或處分資產而取得不動產，除依前揭相關規定之程序辦理外，尚應依以下規定辦理相關決議程序及評估交易條件合理性等事項，交易金額達公司總資產百分之十以上者，亦應依於事實發生日前取得專業估價者出具之估價報告或會計師意見。交易金額之計算，應依第十四條第1項之規定。另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

2. Evaluation and Implementation Procedures 評估及作業程序

(A) Where the Company intends to acquire or dispose real property or right-of-use assets thereof from a related party, or to acquire or dispose any property other than real property or right-of-use assets thereof from a related party and the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, except in trading of Taiwan government bonds or bonds under repurchase and resale agreements, or subscription or redemption of Taiwan money market funds issued by securities investment trust companies, the following matters shall be submitted for approval firstly by the Audit Committee before resolution is further approved by the Board before any transaction agreement can be signed or any payment can be made:

本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣臺灣公債、附買回、賣回條件

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之債券、申購或買回臺灣證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交審計委員會同意後並提董事會決議通過後，始得簽訂交易契約及支付款項為之：

- (1) The purpose, necessity and anticipated benefit of the property acquisition or disposal.

取得或處分資產之目的、必要性及預計效益。

- (2) The reason for choosing the related party as a trading counterparty.

選定關係人為交易對象之原因。

- (3) In respect of acquisition of real property or right-of-use assets thereof, information regarding appraisal of the reasonableness of the proposed transaction terms in accordance with the Subparagraphs 3(A) to 3(D) of this Article.

向關係人取得不動產或其使用權資產，依本條第三項第(A)款至第(D)款及第(F)款規定評估預定交易條件合理性之相關資料。

- (4) The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the Company and the related party.

關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。

- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

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

- (6) A valuation report issued by a professional valuation agency or a CPA opinion pursuant to paragraph 1 of this Article.

依本條第1項規定取得之專業估價者出具之估價報告，或會計師意見。

- (7) Restrictive covenants and other important stipulations associated with the transaction.

本次交易之限制條件及其他重要約定事項。

- (B) With respect to the types of transactions listed below ,when to be conducted

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between a public company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital, the Board may authorize its Chairman to proceed with certain authorized transaction amount before such transaction is later submitted to the Board for approval at the next meeting immediately following the transaction;

本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認：

(1) Acquisition or disposal of equipment or right-of-use assets thereof held for business operation.

取得或處分供營業使用之設備或其使用權資產。

(2) Acquisition or disposal of right-of-use assets of real property held for business operation.

取得或處分供營業使用之不動產使用權資產。

(C) When a matter is submitted for discussion by the board of directors pursuant to paragraph 2(A), the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

依本條第 2 項第(A)款規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

(D) Where the Company or the subsidiary that is not a domestic public offering company has the transactions mentioned in paragraph 2 and the transaction amount of which is 10% or more of the aggregate amount of assets of the Company, the matters listed in paragraph 2 shall be submitted for approval by the general meeting before any transaction agreement can be signed or any payment can be made. However, it shall not apply the transaction between the Company and the parent or subsidiaries, or between the subsidiaries.

本公司或本公司非屬國內公開發行公司之子公司有本條第二項第(A)款交易，交易金額達本公司總資產百分之十以上者，應將第二項所列各款資料提交股東會同意後，始得簽訂交易契約及支付款項。但本公司與母公司、子公司，或子公司彼此間交易，不在此限。

(E) The transaction amount referred to in the paragraph 2(A) and 2(D) shall be calculated in accordance with paragraph 1 of Article 14 and the period for one year

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shall commence from the date when the transaction takes place, provide, however, that the calculation should exclude the amount which has already been submitted for approval by the general meeting, the Audit Committee and the Board.

本條第二項第(A)款及第(D)款交易金額之計算，應依本作業程序第十四條第1項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本作業程序規定提交股東會、董事會通過及監察人承認部分免再計入。

#### 3. Evaluation of the reasonableness of the transaction costs 交易成本之合理性評估

(A) In acquisition of real property or right-of-use assets thereof from a related party, the evaluate reasonableness of the transaction costs shall be evaluated by the following means:

本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性：

(1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer pursuant to the Applicable Listing Rules. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

按關係人交易價格加計必要資金利息及買方依上市法令應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。

(2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been seventy percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.

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

(B) Where land and structures thereupon are combined as a single property purchased



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or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding subparagraph.

合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。

- (C) In acquiring real property or right-of-use assets thereof from a related party, the Company shall appraise the cost of the real property or right-of-use assets thereof in accordance with the provisions of Subparagraphs 3(A) and 3(B) this Article and shall also engage a certified public accountant to check the appraisal and render a specific opinion.

本公司向關係人取得不動產或其使用權資產，依本條第三項第(A)款及第(B)款規定評估不動產或其使用權資產成本，並應洽請會計師複核及表示具體意見。

- (D) In acquiring real property or right-of-use assets thereof from a related party, where the appraisal prices conducted in accordance with Subparagraphs 3(A) and 3(B) of this Article are both lower than transaction price, Subparagraph 3(E) of this Article shall apply, except where one of the following circumstances exists and objective evidence has been submitted and specific opinions on reasonableness have been obtained from an expert real property appraiser and a certified public accountant:

本公司向關係人取得不動產或其使用權資產，依本條第三項第(A)、(B)款規定評估結果均較交易價格為低時，應依本條第三項第(E)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

- (1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

- (a) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the

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most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

- (b) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.

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

- (2) Where the acquisition of real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than fifty percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property or right-of-use assets thereof.

本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。前述所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則；前述所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。

- (E) Where the Company acquires real property or right-of-use assets thereof from a

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related party and the results of appraisals conducted in accordance with the provisions of Subparagraphs 3(A) and 3(B) are uniformly lower than the transaction price, the following steps shall be taken:

本公司向關係人取得不動產或其使用權資產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項。

- (1) A special reserve shall be set aside in accordance with the Applicable Listing Rules (i.e., Paragraph 1, Article 41 of Taiwan's Securities and Exchange Act) against the difference between the real property or right-of-use assets thereof transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares.

本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依上市法令(即證券交易法第四十一條第一項)規定提列特別盈餘公積，不得予以分派或轉增資配股。

- (2) The independent director of the Audit Committee shall comply with the provisions of the Applicable Listing Rules (i.e., Article 218 of Taiwan's Company Act).

本公司審計委員會之獨立董事成員應依上市法令(即公司法第二百零八條)規定辦理。

- (3) Actions taken pursuant to Subparagraph (3)(E)(1) and (3)(E)(2) of this Article shall be reported to a general meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus.

應將本款第三項第(E)款第 1 點及第 2 點處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

Where the Company has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Securities and the Commission has given its consent.

本公司經前述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經金管會同意後，始得動用該特別盈餘公積。

- (F) In acquiring real property or right-of-use assets thereof from a related party where

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one of the following circumstances exists, the acquisition shall be conducted in accordance with the Paragraphs 1 and 2 of this Article and Subparagraphs (A), (B) and (C), Paragraph 3 of this Article shall not apply:

本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一項及第二項有關評估及作業程序規定辦理即可，不適用本條第三項(A)、(B)、(C)款有關交易成本合理性之評估規定：

- (1) The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.

關係人係因繼承或贈與而取得不動產或其使用權資產。

- (2) More than five years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.

關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。

- (3) The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.

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

- (4) The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

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

- (G) In acquiring real property or right-of-use assets thereof from a related party, any evidence showing irregularities of the transaction shall be dealt with pursuant to Subparagraph 3(E) of this Article.

本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應依本條第三項第(E)款規定辦理。

## Article 10

### 第十條

**HIROCA HOLDINGS LTD.**

廣華控股有限公司

**Procedures Governing the Acquisition or Disposal of Assets**

取得或處分資產作業程序

20220309 董事會、20220530 股東會通過修訂

**Procedures of Acquisition or Disposal of Memberships, Intangible Assets or Right-of-use Assets thereof**

**取得或處分會員證或無形資產或其使用權資產之處理程序**

1. Evaluation and Implementation Procedures 評估及作業程序

The acquisition or disposal of memberships, intangible assets or right-of-use assets thereof shall be subject to the Company's Implementation Procedures for Fixed Assets (if there is any).

本公司取得或處分會員證或無形資產或其使用權資產，悉依本公司『固定資產作業程序』辦理(如有制定)。

2. Determination of Terms and Limits 交易條件及授權額度之決定程序

(A) In acquiring or disposing a membership, the terms and price shall be determined based on the fair market value of such membership as produced in an analysis report for submission to the general manager. The approval of the general manager shall be required where value of such membership is Five Million New Taiwan Dollars or less. For transaction value exceeding Five Million New Taiwan Dollars, deliberation or rectification by the Board is required.

取得或處分會員證，應參考市場公平市價，決議交易條件及交易價格，作分析報告提報總經理，其金額在新台幣伍佰萬元(含)以下者，應呈請總經理核准之；超過新台幣伍佰萬元者，另須提報董事會討論或追認之。

(B) In acquiring or disposing an intangible asset or right-of-use assets thereof, the terms and price shall be determined based on expert evaluation report and the fair market value as produced in an analysis report for submission to the Chairman. The approval of the Chairman shall be required where transaction price is ten percent of the Company's paid-in capital or Fifty Million New Taiwan Dollars or less. For transaction price exceeding Fifty Million New Taiwan Dollar, deliberation or rectification by the Board is required.

取得或處分無形資產或其使用權資產，應參考專家評估報告或市場公平市價，決議交易條件及交易價格，作分析報告提報董事長，其金額在實收資本額百分之十或新台幣伍仟萬元(含)以下者，應呈請董事長核准；超過新台幣伍仟萬元以上者，另須提報董事會討論或追認之。

3. Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of

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assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

#### 4. Execution 執行單位

The department in use and the financial or administrative department shall be responsible for the execution of membership, intangible asset or right-of-use assets thereof in accordance with the scope of authorization.

本公司取得或處分會員證或無形資產或其使用權資產時，應依前項核決權限呈核決後，由使用部門及財務部或行政部門負責執行。

#### 5. Memberships or intangible assets or right-of-use assets thereof expert evaluation report 會員證或無形資產或其使用權資產專家評估意見報告

In acquiring or disposing of memberships or intangible assets or right-of-use assets thereof the transaction amount of which reaches twenty percent of the Company's paid in capital or Three Hundred Million New Taiwan Dollars, except in transactions with a government agency, a certified public accountant shall, prior to the Date of Occurrence, provide opinion in respect of the reasonableness of the transaction price.

本公司取得或處分會員證或無形資產或其使用權資產之交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，除與臺灣政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。

### Article 11

#### 第十一條

### **Procedures for Acquisition or Disposal of Claims of Financial Institutions**

#### **取得或處分金融機構之債權之處理程序**

In principle the Company shall not engage in transaction involving acquisition or disposal of claims of financial institutions. If subsequently the Company intends to engage in transaction involving acquisition or disposal of claims of financial institutions, upon obtaining the approval of the Board, the evaluation and implementation procedures shall be adopted.

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本公司原則上不從事取得或處分金融機構之債權之交易，嗣後若欲從事取得或處分金融機構之債權之交易，將提報董事會核准後再訂定其評估及作業程序。

#### Article 12

##### 第十二條

#### **Procedures for Acquisition or Disposal of Derivative Products**

##### **取得或處分衍生性商品之處理程序**

The acquisition or disposal of derivative products shall be subject to the Procedures for Derivative Products Transactions and shall attend to matters of risk management and audit to ensure that the internal control system is fully implemented.

本公司從事衍生性金融商品，應依照本公司「衍生性金融商品交易作業程序」辦理，並應注意風險管理及稽核之事項，以落實內部控制制度。

#### Article 13

##### 第十三條

#### **Procedures for Mergers, Spin-off, Acquisitions, or Transfer of Shares**

##### **辦理合併、分割、收購或股份受讓之處理程序**

#### 1. Evaluation and Implementation Procedures 評估及作業程序

- (A) In conducting a Merger, Spin-off, acquisition, or Transfer of Shares, the Company is advised to appoint an attorney, certified accountant and securities underwriter to discuss and stipulate a timetable and shall organize a special project team for execution thereof in accordance with the Applicable Listing Rules. Prior to convening the Board to resolve on the matter, the Company shall engage a certified public accountant, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to the Members, and submit it to the Board for deliberation and approval; provided that, in case of any Merger of the Company and its wholly-owned, directly or indirectly, subsidiary(ies), or any Merger of the Company's wholly-owned, directly or indirectly, subsidiaries, such opinion may be exempted.

本公司辦理合併、分割、收購或股份受讓時宜委請律師、會計師及承銷商等共同研議上市法令所定程序預計時間表，且組織專案小組依照上市法令所定程序執行之。並於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但本公司合併直接或間接持有百分之百已發行股份或資本總額之子公司，或本公司直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

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- (B) In participating in a Merger, Spin-off, acquisition, or Transfer of Shares, the Company shall prepare a report to the Members detailing important contractual content and matters relevant to the Merger, Spin-off, or acquisition prior to the general meeting and include such report together with the expert opinion referred to in the preceding paragraph with the meeting notification of the general meeting to be used as reference on whether to the Merger, Spin-off, or acquisition shall be approved. Provided, where a provision of the Applicable Listing Rules exempts the Company from having to convene a general meeting to approve the Merger, Spin-off, or acquisition, the above requirement shall not apply. Where in participation of a Merger, Spin-off, or acquisition the general meeting fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the Shareholders, the Company shall immediately explain the reason, the follow-up measures, and the preliminary date of the next general meeting.

本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併前款之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依上市法令規定得免召開股東會決議合併、分割或收購事項者，不在此限。另外，本公司參與合併、分割或收購時，如股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司應立即對外公開發明發生原因、後續處理作業及預計召開股東會之日期。

#### 2. Other important matters 其他應行注意事項

- (A) Board Meeting Date: In participation of a Merger, Spin-off, or acquisition, the meeting of the Board and general meeting shall be convened on the same day of the board meeting and general meeting of the other participating companies to resolve matters relevant to the Merger, Spin-off, or acquisition, unless the Applicable Listing Rules provides otherwise or the Commission is notified in advance of extraordinary circumstances and grants consent. In participation of a Transfer of Shares, the meeting of the Board shall be convened on same the day of board meeting of the other participating companies, unless the Applicable Listing Rules provides otherwise or the Commission is notified in advance of extraordinary circumstances and grants consent.

董事會召開日期：本公司參與合併、分割或收購時，除上市法令另有規定或有特殊因素事先報經金管會同意者外，應與其他參與之公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司參與股份受讓時，除其他法律另有規定或有特殊因素事先報經金管會同意者外，應與其他參與之公司於同一天召開董事會。



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- (B) Non-Disclosure: Every person participating in or privy to the Company's plan for Merger, Spin-off, acquisition, or Transfer of Shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for Merger, Spin-off, acquisition, or Transfer of Shares.

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

- (C) Establishment or Amendment of Share Swap Ratio or Purchase Price: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares, the Company shall appoint certified accountants, attorneys or securities underwriters to state opinions on the reasonableness of the share swap ratio, purchase price or cash dividend prior to convening the meeting of the Board for submission to the general meeting. The Company may not arbitrarily alter the share swap ratio or purchase price unless the following circumstances permitting alteration are stipulated in the contract for the Merger, Spin-off, acquisition, or Transfer of Shares and publicly disclosed:

換股比例或收購價格之訂定與變更原則：本公司參與合併、分割、收購或股份受讓時，應於董事會前委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見並提報股東會。換股比例或收購價格原則上不得任意變更，但已於契約中訂定得變更之條件，並已對外公開揭露者，不在此限。換股比例或收購價格得變更條件如下：

- (1) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.

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

- (2) An action, such as a disposal of major assets, that affects the Company's financial operations.

處分本公司重大資產等影響本公司財務業務之行為。

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- (3) An event, such as a major disaster or major change in technology, that affects Shareholder equity or Share price.  
發生重大災害、技術重大變革等影響本公司股東權益或證券價格情事。
- (4) An adjustment where any of the companies participating in the Merger, Spin-off, acquisition, or Transfer of Shares from another company, buys back treasury stock.  
參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
- (5) An increase or decrease in the number of entities or companies participating in the Merger, Spin-off acquisition, or Transfer of Shares.  
參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
- (6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.  
已於契約中訂定得變更之其他條件，並已對外公開揭露者。
- (D) Content of the Contract: A contract of Merger, Spin-off, acquisition, or Transfer of Shares shall state the following in addition to the matters required under the Applicable Listing Rules (i.e., Article 317-1 and 317-2 of Taiwan's Company Law and Article 22 and 28 of Taiwan's Enterprise Merger and Acquisition Law):  
契約應載內容：合併、分割、收購或股份受讓公司之契約除依上市法令(即臺灣公司法第 317 之 1 條、第 317 之 2 條及企業併購法第 22 條、第 38 條)規定外，並應載明下列事項。
- (1) Handling of breach of contract.  
違約之處理。
- (2) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a Merger or that is demerged.  
因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

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- (3) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

- (4) The manner of handling changes in the number of participating entities or companies.

參與主體或家數發生增減變動之處理方式。

- (5) Preliminary progress schedule for plan execution, and anticipated completion date.

預計計畫執行進度、預計完成日程。

- (6) Scheduled date for convening the general meeting pursuant to the Applicable Listing Rules if the plan exceeds the deadline without completion, and relevant procedures.

計畫逾期未完成時，依上市法令應召開股東會之預定召開日期等相關處理程序。

- (E) Change in the number of entities participating in the Merger, Spin-off, acquisition or Transfer of Shares: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares and after public disclosure of the information, if the Company intends further to carry out another Merger, Spin-off, acquisition, or share transfer with another company, the Company shall carry out anew the procedures or legal actions that had originally been completed for the former Merger, Spin-off, acquisition, or Transfer of Shares; except that where the number of participating companies is decreased and the general meeting has adopted a resolution authorizing the Board to alter the limits of authority, the Company may be exempted from calling another general meeting to resolve on the matter anew.

參與合併、分割、收購或股份受讓之公司家數異動時：本公司參與合併、分割、收購或股份受讓時，於資訊對外公開後如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，本公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。

- (F) Where any of the companies participating in a Merger, Spin-off, acquisition, or

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Transfer of Shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by provisions of Subparagraphs 2(A), 2(B) and 2(E).

參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依本條第二項(A)款召開董事會日期、第(B)款事前保密承諾、第(E)款參與合併、分割、收購或股份受讓之公司家數異動之規定辦理。

### Article 14

#### 第十四條

#### **Public Disclosure of Information 資訊公告申報**

1. The following matters shall be publically disclosed in accordance with the specified standards thereunder: 應公告申報項目及公告申報標準：

(A) Acquisition or disposal of real property or right-of-use assets thereof, or acquisition or disposal of any property other than real property or right-of-use assets thereof from a related party, the transaction amount of which is 20% or more of the paid-in capital of the Company, or 10% or more of the aggregate amount of assets of the Company, or NTD 300 million or more, from a related party; provided that it should not be applicable to trading of Taiwan government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust companies.

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

(B) Merger, Spin-off, acquisition, or Transfer of Shares.

進行合併、分割、收購或股份受讓。

(C) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the relevant procedures adopted by the Company.

從事衍生性商品交易損失達本公司所定處理程序規定之全部或個別契約損失上限金額。

(D) Acquisition or disposal of equipment or right-of-use assets thereof for

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operational use from or with a person other than a related party, and:

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

- (1) in case that the paid-in capital of the Company is less than NTD 10 billion, the amount of such transaction is NTD 500 million or more; or.

本公司實收資本額未達新臺幣一百億元時，交易金額達新臺幣五億元以上。

- (2) in case that the paid-in capital of the Company is NTD 10 billion or more, the amount of such transaction is NTD 1 billion or more; or.

本公司實收資本額達新臺幣一百億元以上時，交易金額達新臺幣十億元以上。

- (E) Where the Company is engaging in the construction business, acquisition or disposal of real property or right-of-use assets thereof for construction use from or with a person other than a related party, the transaction amount of which is NTD 500 million or more; among such cases, if the paid-in capital of the Company has NTD 10 billion or more, and it is engaging in the disposal of real property from a completed construction project that the Company constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.

本公司經營營建業務時，取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣伍億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。

- (F) Acquisition of real property under an arrangement for commissioned construction on self-owned land or rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the transaction amount of which to be invested by the Company is NTD 500 million or more.

以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，本公司預計投入之交易金額達新臺幣伍億元以上

- (G) an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or investment in China, the transaction amount of which reaches 20% or more of

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paid-in capital of the Company or NTD 300 million; provided, this shall not apply to the following circumstances:

除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣參億元以上者。但下列情形不在此限：

- (1) Trading of Taiwan government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the ROC.

買賣臺灣公債或信用評等不低於我國主權評等等級之外國公債。

- (2) Where the Company is in professional investment business, securities trading on foreign or domestic securities exchanges or over-the-counter markets, or subscription of foreign government bonds or ordinary corporate bonds or common financial bonds (excluding subordinated bond) in Taiwan primary market ,or subscription or redemption of securities investment trust funds or futures trust funds ,or subscription or redemption of Exchange Traded Note or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange..

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

- (3) Trading of bonds under repurchase/resale agreements, or subscription or redemption of Taiwan money market funds issued by securities investment trust companies.

買賣附買回、賣回條件之債券、申購或買回臺灣證券投資信託事業發行之貨幣市場基金。

The amount of transactions above shall be calculated as follows:

前述交易金額之計算方式如下：

- (A) The amount of any individual transaction.

每筆交易金額。

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(B) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.

一年內累積與同一相對人取得或處分同一性質標的交易之金額。

(C) The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.

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

(D) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.

一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。

(E) For the calculation of 10 percent of total assets, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。

“Within one year” as used above refers to the year preceding the base date of occurrence of the current transaction. Items duly announced need not be entered.

前述所稱「一年內」，係以本次交易事實發生之日為基準，往前追溯推算一年，已公告部份免再計入。

#### 2. Public disclosure timeframe 辦理公告及申報之時限

In acquiring or disposing of assets, if one of the above has been met and the transaction amount reaches the public announcement threshold, a public report shall be established in accordance with the Procedures within two days from the day of occurrence of the fact:

本公司取得或處分資產，具有本條前項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之日起二日內辦理公告申報。

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3. Procedures for public disclosure of information 公告申報程序

- (A) The Company shall submit the relevant information to a reporting website designated by the Commission.

本公司應將相關資訊於金管會指定網站辦理公告申報。

- (B) The Company shall on a monthly basis and prior to the tenth day of each month submit the relevant information in respect of derivative products transactions of the Company and a subsidiary which is not a public company in the Republic of China to a reporting website designated by the Commission.

本公司應按月將本公司及其非屬臺灣公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金管會指定之資訊申報網站。

- (C) When the Company at the time of public announcement makes an error or omission in an item required by the Procedures to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days of the Company becoming aware of such error or omission.

本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。

- (D) In acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and certified public account, attorney, and securities underwriter opinions at the company headquarters, where they shall be retained for five years except the Applicable Listing Rules provide otherwise.

本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除上市法令另有規定者外，至少保存五年。

- (E) After a public disclosure of information pursuant to the above has been made, upon occurrence of the following, a report of relevant information shall be made on the information reporting website designated by the Commission within two days from the day of occurrence of the fact:

本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生日即日起二日內將相關資訊於金管會指定網站辦理公告申報：

- (1) Change, termination, or rescission of a contract signed in regard to the



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original transaction.

原交易簽訂之相關契約有變更、終止或解除情事。

- (2) The Merger, Spin-off, acquisition, or Transfer of Shares is not completed by the scheduled date set forth in the contract.

合併、分割、收購或股份受讓未依契約預定日程完成。

- (3) Amendments to or changes in the report previously made to the information reporting website designated by the Commission.

原公告申報內容有變更。

**Article 15**

**第十五條**

**Control and Management of Acquisition or Disposal of Assets by Subsidiaries of the Company 對子公司取得或處分資產之控管**

1. A subsidiary of the Company shall also establish the Procedures Governing the Acquisition or Disposal of Assets pursuant to the Applicable Listing Rules which, as well as any amendment thereof, shall be approved by its board and further approved in a general meeting of its members.

子公司亦應依上市法令訂定「取得或處分資產處理程序」，經子公司董事會通過後，須提報其股東會通過，修正時亦同。

2. The acquisition or disposal of assets by a subsidiary of the Company shall be subject to the Procedures.

子公司取得或處分資產時，亦應依本公司規定辦理。

3. If a subsidiary of the Company is not a public company, where a threshold for public disclosure as stipulated under the Applicable Listing Rules (i.e., Article 31 of Taiwan's Regulations Governing the Acquisition or Disposal of Assets of Public Companies) has been met, the Company shall make the relevant disclosure on behalf of the subsidiary.

子公司非屬公開發行公司者，取得或處分資產達上市法令(即公開發行公司取得或處分資產處理準則第 31 條)所訂公告申報標準者，本公司亦代該子公司應辦理公告申報事宜。

4. For purposes of determining whether disclosure is required, "paid-in capital" or "the

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aggregate asset " refers to the paid-in capital or the aggregate amount of asset of the Company.

子公司之公告申報標準中，所稱達「實收資本額」或「總資產」，係以本公司之實收資本額或總資產為準。

#### Article 16

##### 第十六條

#### Sanctions 罰則

Violation of the Procedures by an employee of the Company in the acquisition or disposal of assets shall be sanctioned in accordance with the Company's human resource management rules based on the seriousness of the offense.

本公司員工在承辦取得與處分資產時若有違反本程序規定者，乃視其情節輕重，得依本公司人事管理辦法規定懲處之。

#### Article 17

##### 第十七條

#### Implementation and Amendment 實施與修訂

The Procedures and any amendment thereof shall be effective upon approval by the Board and review of the Independent Directors of the Audit Committee, subject to the Ordinary Resolution in the general meeting. Any objection by the Director which is recorded or in writing shall be submitted to each of the Independent Directors of the Audit Committee.

本程序經董事會通過後，送審計委員會各獨立董事審查，並提報股東會以普通決議通過後實施，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會各獨立董事。

The comments of each of the Independent Directors of the Audit Committee shall be fully considered by the Board of Directors during deliberations pursuant to the preceding subparagraph, and the concurring or objecting position of the Independent Directors and any objection reasons shall be clearly recorded in the Board meeting minutes.

本公司依前項規定將本程序提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。