Attachment: Required Documents for Insurance Enterprises Investing in Foreign Insurance-Related Enterprises

1. Relevant supporting documents verifying compliance with the qualification criteria set forth in Article 13-1, Paragraph 1 or Paragraph 2.
2. Investment purpose and plan, which shall include the investee company's shareholding structure, management team members, business scope, business principles and guidelines, business development plan, financial forecasts for the next three years, and investment benefit feasibility analysis [including specifying the factors for selecting the proposed host country (or region), such as local political, economic, trade, and financial conditions; local financial laws and regulations applicable to foreign insurance companies investing in domestic enterprises (including business operation restrictions, and whether the financial competent authority of the Republic of China is permitted to collect and inspect information regarding the enterprise's financial and business conditions. Where the entity is a special-purpose foreign fund-raising enterprise established for the purpose of issuing bonds of a capital nature and fund utilization, the applicable laws and regulations for establishing the enterprise and the compliance standards for fund utilization shall be provided), tax regulations, and an explanatory statement on self-evaluating the establishment application's compliance with local

regulations], concrete implementation timeline for executing the investment plan, contingency measures in the event of failure to implement the investment according to the plan, personnel possessing local language proficiency, and relevant explanations regarding organizational structure, authority, and explanations regarding the organizational powers and responsibilities in accordance with the local laws and regulations of the investee.

3. Where the investee foreign insurance-related enterprise intended for investment is an enterprise other than a foreign insurance company, insurance agent, insurance broker, or foreign fund-raising enterprise, the aforementioned investment plan shall also include an explanation and relevant supporting documents demonstrating that the insurance enterprise possesses the professional capability and experience for sound management and operation of the insurance-related enterprise [the relevant professionals shall be internal personnel of the insurance enterprise; however, where the insurance enterprise holds less than 10% of the shares in the insurance-related enterprise, such professionals may be personnel of its parent financial holding company or other subsidiaries within the group].
4. Internal operating regulations related to business management must be formulated for investing in foreign insurance-related enterprises and their reinvestments in other enterprises. The contents thereof shall include the following key elements: scope of management, management direction and principles, management of finance, business

operations, and accounting, asset management, financial statements to be prepared periodically, methods for periodic internal audits of finance and business operations and risk control, and other matters (such as human resources management, internal control audit operations for invested enterprises, etc.). For foreign insurance-related enterprises in which the insurance enterprise has a controlling and subordinate relationship or has appointed directors or supervisors, its internal operating regulations related to business management shall include a control mechanism for the timely acquisition of information such as business audit reports, CPA audit reports, and financial examination reports of the host country's government concerning the insurance-related enterprise.

5. Statement of foreign insurance-related enterprises already invested by the insurance enterprise, the profit and loss status of each foreign insurance-related enterprise for the most recent three years.

6. Where the investee foreign insurance-related enterprise is an existing company, the balance sheets and income statements of the foreign insurance-related enterprise for the most recent three fiscal years shall be submitted; if there are accumulated losses, an explanatory statement shall also be provided.

7. Statement of shares of the investee foreign insurance-related enterprise already purchased by subsidiaries, related parties, and affiliated enterprises.

8. An explanatory statement on whether a controlling and subordinate relationship exists between the insurance enterprise and the invested foreign insurance-related enterprise pursuant to the laws of the host country where the enterprise is located and the Chapter on Affiliated Enterprises of the Company Act of the Republic of China.
9. Management and risk assessment mechanisms for investments in foreign insurance-related enterprises.
10. Internal regulations concerning matters involving conflicts of interest in business operations and the prevention of insider trading between the insurance enterprise and the investee foreign insurance-related enterprise.
11. Internal regulations for arm's length transactions between the insurance enterprise and the investee foreign insurance-related enterprise.
12. Where the insurance enterprise has made investments pursuant to the relevant provisions of Article 146-4 of the Insurance Act before filing this application, it shall concurrently submit detailed investment information, such as the investment date and investment amount, at the time of application.
13. A letter of commitment undertaking not to directly invest or use its subsidiaries, related parties, and affiliated enterprises to invest in the target of the investment application during

the review period of the competent authority.

14. Additional evaluation data required to be submitted according to the specific characteristics of the investee foreign insurance-related enterprise, or documents required to be submitted by the competent authority.

15. A letter of commitment confirming the ability to obtain and provide relevant data or documents required to be obtained or reported pursuant to Subparagraphs 1, 4, 6, 7, 9 to 12, and 15 of Article 13-3.