

Content

Title : Financial-Supervisory-Securities-Corporate-10200293698 [Ch](#)

Date : 2013.08.27

Legislative : Issue date: 27 August 2013

Content : Order of the Financial Supervisory Commission

Issue date: 27 August 2013

Issue no.: Financial-Supervisory-Securities-Corporate-10200293698

1. "Substantial amount" in Article 8, paragraph 1, subparagraph 6 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers means the issuer has lent money to another person for purposes other than financing needs arising from business transactions with other companies, where one of the following circumstances is met:

(1) NT\$30 million.

(2) One percent of the net amount of operating revenue stated on the parent company only (or individual) financial report; in the case of a holding company, this shall be based on the consolidated financial report.

(3) Five percent of paid-in capital.

(4) Twenty percent of the total amount of the cash capital increase or issue of corporate bonds for which the issuer is currently filing for registration, calculated based on face value.

2. This Order shall take effect from this day forward. Former Ministry of Finance Securities and Futures Commission Letter No. (90)-Taiwan-Finance-Securities-(I)-001718 of 18 June 2001, pursuant to Financial Supervisory Commission Letter No. Financial-Supervisory-Securities-Corporate-1020029369A of 27 August 2013, shall, from the date of the latter letter, cease to be applied.

Originals: To be posted on the public notice boards of the Financial Supervisory Commission (FSC) and the Securities and Futures Bureau of the FSC

Copies: Legal Affairs Committee, Executive Yuan; Department of Foreign Exchange, Central Bank; FSC (Department of Legal Affairs and Department of Information Management); FSC Financial Examination Bureau; FSC Banking Bureau; FSC Insurance Bureau; Taiwan Stock Exchange Corporation; GreTai Securities Market; Securities and Futures Institute; Taiwan Depository & Clearing Corporation; Accounting Research and Development Foundation; Taiwan Securities Association; National Federation of Certified Public Accountant Associations of the Republic of China; Lex Data Information Inc.; Winkler Partners, Attorneys at Law