

Content

Title : Financial-Supervisory-Securities-Trading-11303808101 

Date : 2024.03.08

Content : Order of the Financial Supervisory Commission

Issue date: 8 March 2024

Issue no.: Financial-Supervisory-Securities-Trading-11303808101

1. For the matters listed below that a public company is required to publicly announce or report under laws and regulations as listed below, the company shall carry out report transmission through the Market Observation Post System (web address: <https://sii.twse.com.tw>):

A. Shareholding information: Securities and Exchange Act, Article 22-2, Article 25; Regulations Governing the Declaration of Acquisition of Shares in Accordance with Article 43-1, Paragraph 1 of the Securities and Exchange Act; and Regulations Governing Public Tender Offers for Securities of Public Companies.

B. Treasury stock: Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies.

C. Financial information and internal control: Securities and Exchange Act, Article 36; Securities and Exchange Act Enforcement Rules, Article 5, Article 7; Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies; Regulations Governing Establishment of Internal Control Systems by Public Companies; Regulations Governing the Qualification Requirements and Professional Development of Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges; Regulations Governing the Publication of Financial Forecasts of Public Companies; and Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

D. Public offering and issuance and private placement: Securities and Exchange Act, Article 43-6; Regulations Governing the Offering and Issuance of Securities by Securities Issuers; Regulations Governing the Offering and Issuance of Overseas Securities by Issuers; Regulations Governing the Offering and Issuance of Securities by Foreign Issuers; Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses; Regulations Governing Information to be Published in Financial Institution Prospectuses for Offering and Issuance of Securities; Directions for Public Companies Conducting Private Placements of Securities; and Regulations Governing Information to be Published in Annual Reports of Public Companies.

E. Corporate governance: Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies; Regulations Governing Procedure for Board of Directors Meetings of Public Companies; and Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.

F. Business mergers and acquisitions: Business Mergers and Acquisitions Act, Article 7 and Regulations Governing the Establishment and Related Matters of Special Committees of Public Companies for Merger/Consolidation and Acquisition, Article 7.

2. When a public company has transmitted a report in accordance with the preceding point, once the transmission is completed, public notice is deemed to have been duly given, except with respect to the items listed below, for which the company furthermore must also submit a written report:

A. Treasury stock reporting procedures: the matters required to be reported under the Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies, Article 2, Article 4, and Article 5.

B. Public tender offer reporting procedures: Regulations Governing Public Tender Offers for Securities of Public Companies, Article 7, Article 9,

Article 10, Article 14, Articles 17 to 19, and Article 22.

C. Financial reports (including first, second, and third quarter and annual financial reports) and financial forecasts.

3. For matters to be publicly announced by a public company by a method set out in Article 28 of the Company Act the company may carry out report transmission through the Market Observation Post System; once the transmission is completed, public notice is deemed to have been duly given.

4. This Order is effective from 10 May 2024. The 13 January 2020 Financial Supervisory Commission Order No. Financial-Supervisory-Securities-Corporate-1080361188 is repealed from 10 May 2024.

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Files : [09Financial-Supervisory-Securities-Trading-11303808101.txt](#)

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Data Source : Financial Supervisory Commission Laws and Regulations Retrieving System