

Số/ No.: 34-2022/QĐ-HĐTV-YSVN

Tp. HCM, ngày (day) 19 tháng(month) 09 năm (year) 2022

HỘI ĐỒNG THÀNH VIÊN
CÔNG TY TRÁCH NHIỆM HỮU HẠN CHỨNG KHOÁN YUANTA VIỆT NAM
COUNCIL OF MEMBERS
YUANTA SECURITIES VIETNAM LIMITED COMPANY

Căn cứ/ Pursuant to:

- Luật Doanh nghiệp, Luật Chứng khoán và các văn bản hướng dẫn hiện hành;
Law on Enterprises, Law on Securities and guidance documents
- Điều lệ Công ty Trách nhiệm Hữu hạn Chứng khoán Yuanta Việt Nam (“**Công ty**”) và;
*The charter of Yuanta Securities Vietnam Limited Company (“**Company**”)*
- Biên bản họp HĐTV số 09-2022/BB-HĐTV-YSVN ngày 19/09/2022.
The meeting minutes of Council of Members no. 09-2022/BB-HĐTV-YSVN dated on 19 September 2022.

QUYẾT ĐỊNH
DECIDED

Điều 1/ Article 1: Thông qua việc sửa đổi quy định về Thủ tục mua bán tài sản công ty.
Approve the amendment of the Procedure Governing the Acquisition and Disposal of Assets.

Điều 2/ Article 2: Hội đồng thành viên, Ban Tổng Giám đốc, các phòng ban và cá nhân liên quan khác có trách nhiệm thi hành Quyết định này.
The Council of Members, the Management Board, the other related departments and individuals are responsible for implementing this decision.

Điều 3 / Article 3: Quyết định này có hiệu lực kể từ ngày ký.
This decision is effective from the signing date.

T/M. HỘI ĐỒNG THÀNH VIÊN
CÔNG TY TRÁCH NHIỆM HỮU HẠN CHỨNG KHOÁN YUANTA VIỆT NAM
ON BEHALF OF COUNCIL OF MEMBERS
YUANTA SECURITIES VIETNAM LIMITED COMPANY



Chao Jen Kai

Chủ tịch Hội đồng Thành viên
Chairman of Council of Member



PROCEDURES GOVERNING THE ACQUISITION AND DISPOSAL OF ASSETS

*Approved by Council of Members on 14 August 2019
Amended by Council of Members on 19 September 2022*

CHAPTER I - GENERAL PROVISIONS

Article 1

The Procedures Governing the Acquisition and Disposal of Assets ("the Procedures") is stipulated in accordance with Article 6 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies ("the Regulations") of R.O.C., Law on Securities, Law on Enterprises, YSVN's Charter and relevant regulations of Vietnam.

Article 2

YSVN shall handle the acquisition or disposal of assets in compliance with the Procedures; provided, where another law or regulation of Vietnam or R.O.C. provides otherwise, such provisions shall govern.

Article 3

The Procedures shall be approved by Council of Members meeting of YSVN. Same procedure applies to any amendment.

The forgoing Procedures shall be approved when it is attended by a number of members that hold at least 67% of contributed charter capital and it is approved by a number of votes representing at least 75% of contributed charter capital amount of the attending members. This ratio shall not change regardless of the second or the third meeting of Council of Members.

Article 4

The term "assets" as used in this Procedures includes the following:

1. 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.
2. Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 5

Terms used in this Procedures are defined as follows:

1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
2. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts of R.O.C., or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act of R.O.C. or any other relevant laws of Vietnam.
3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers of R.O.C., Law on Enterprise, Law on Securities and other relevant regulations of Vietnam.
4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of Council of Members 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.
6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission of R.O.C. or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area of R.O.C.
7. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
9. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 6

1. Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide YSVN with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:
 - a) May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation related to the Securities and Exchange Act, the Company Act, the Banking Act, 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 passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

- b) May not be a related party or de facto related party of any party to the transaction.
 - c) If YSVN 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 de facto related parties of each other.
2. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:
- a) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
 - b) When conducting a case, they 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.
 - c) They 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.
 - d) They 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.

Article 7

Any matters, in accordance with the Procedures or relevant regulation, shall be approved by the Council of Members, provided that, any dissent expressed by any member and contained in the minutes or a written statement, the member's dissenting opinion shall be recorded in the Council of Members meeting minutes. Any transactions of major assets or Derivative shall be submitted to the Council of Members for a resolution.

CHAPTER II - HANDLING PROCEDURES

Section I - Acquisition or Disposal of Assets

Article 8

When acquiring real property for purposes of non-business use or securities as well as the limits on individual securities, YSVN shall comply with the sum and cap limitation in accordance with relevant external regulations, internal relevant business governing and fund management regulations.

Article 9

1. In accordance with relevant regulations, YSVN shall comply with the scope and sum limitation of investment.
2. The acquisition or disposal of assets for long/short securities investment and real property; and any procedures to decide transaction condition (including the measure to decide price, referral resource and authorization delegation) shall be in accordance with relevant external regulations, internal relevant business governing and fund management regulations.

Article 10

In acquiring or disposing of real property, equipment or right-of-use assets thereof, where the transaction amount reaches 20 percent of YSVN's paid-in capital or NT\$300 million or more, YSVN, unless transacting with a government agency of R.O.C., engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Council of Members, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.
2. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
 - b) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.
4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 11

Except for purpose of business or operation to acquire or dispose of securities, YSVN shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of YSVN's paid-in capital or NT\$300 million or more, YSVN shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market or there is any other related laws and regulations.

Article 12

Where YSVN acquires or disposes of intangible assets or the right-of-use assets thereof, or memberships and the transaction amount reach 20 percent or more of YSVN's paid-in capital or NT\$300 million or more, except in transactions with a government agency of R.O.C., YSVN shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.

Article 13

The calculation of the transaction amounts mentioned in the preceding three articles shall be done in accordance with Article 32, paragraph 2 herein, and "within the preceding year" as used

herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 14

Where YSVN acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 15

1. Properties or equipment acquired by YSVN should be listed and documented along with its relevant certificates by department in duty for reviewing at the end of each year.
2. Other assets than those mentioned shall be documented for reviewing when needed as well.

Article 16

Assets that are inoperative or found lost shall be reported to department in duty and updated the certificates mentioned in preceding provisions pursuant to relevant internal and external rules.

Section II - Related Party Transactions

Article 17

1. When engaging in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised according to provisions of this and the preceding section, if the transaction amount reaches 10 percent or more of YSVN's total assets in the latest financial statement, YSVN needs to obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Section is also required.
2. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 13 herein.
3. To determine whether or not a trading counterparty is a related party, legal formality and substantial relationships should both be considered.

Article 18

When YSVN engages in non-credit transactions as per Article 45 of the Financial Holding Company Act of R.O.C., it shall adhere to YSVN's Three rules for Trading with Related Persons.

Article 19

1. Except for trading of R.O.C.'s government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises of R.O.C, when YSVN acquiring or disposing of real property or its right-of-use thereof from or to a related party, or when YSVN acquiring or disposing of assets other than real property or its right-of-use thereof from or to a related party, and the transaction amount reaches 20 percent or more of YSVN's paid-in capital, 10 percent or more of YSVN's total assets, or NT\$300 million or more, YSVN may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Council of Members:
 - a) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.

- b) The reason for choosing the related party as a trading counterparty.
 - c) With respect to the acquisition of real property or its right-of-use assets from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 20 and Article 21.
 - d) 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 YSVN and the related party.
 - e) 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.
 - f) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with Article 17.
 - g) Restrictive covenants and other important stipulations associated with the transaction.
2. If YSVN engages in a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of YS's total assets, YSVN shall submit the materials mentioned in all subparagraphs of paragraph 1 to YS, and YS shall report to YS's shareholders meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between YS and YS's subsidiaries or between YS's subsidiaries.
 3. The calculation of the transaction amounts referred to in the paragraph 1 and 2 shall be made in accordance with Article 32, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by Council of Members the board of directors need not be counted toward the transaction amount.

Article 20

1. When acquiring real property or the right-of-use assets thereof from a related party, YSVN shall evaluate the reasonableness of the transaction costs by the following means:
 - a) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "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 of R.O.C.
 - b) 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 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.
2. Where land and structures thereupon are combined as a single property purchased 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 paragraph 1.
3. When acquiring real property or right-of-use assets thereof from a related party and appraising the cost of the real property or right-of-use assets thereof in accordance with paragraph 1 and paragraph 2, YSVN shall also engage a CPA to check the appraisal and render a specific opinion.
4. When acquiring real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Article 19 and the preceding three paragraphs do not apply:
 - a) The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.

- b) More than 5 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.
- c) 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 YSVN's own land or on rented land.
- d) The real property's right-of-use assets for business use are acquired between YSVN and YS, or between YSVN and YSVN's subsidiaries, or among YS's subsidiaries which YS directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 21

1. When the results of YSVN's appraisal conducted in accordance with paragraph 1 and paragraph 2 of Article 20 are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 22. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:
 - a) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - Where undeveloped land is appraised in accordance with the means in Article 20, 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 most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by Competent Authorities, whichever is lower.
 - 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 or leasing practices.
 - b) Where YSVN acquiring 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.
2. Completed transactions for neighboring or closely valued parcels of land in paragraph 1 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 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 22

1. Where YSVN acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with Article 17 and Article 19 are uniformly lower than the transaction price, the following steps shall be taken:
 - a) A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act of R.O.C. against the difference between the real property

transaction price and the appraised cost and may not be distributed or used for capital increase or issuance of bonus shares.

- b) If YSVN has a supervisory committee, the Supervisors shall comply with Article 218 of the Company Act of R.O.C. (Supervisors shall supervise the execution of business operations of the company and may at any time or from time to time investigate the business and financial conditions of the company, examine the accounting books and documents, and request the board of directors or managerial personnel to make reports thereon. In performing their functional duties under the preceding Paragraph, the supervisors may appoint, on behalf of the company.)
 - c) Actions taken pursuant to subparagraph 1 and subparagraph 2 shall be reported to Members' Council meeting for exercising the functional duties and power of the shareholders' meeting of YSVN, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.
2. YSVN has set aside a special reserve under paragraph 1 may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, 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 FSC of R.O.C. has given its consent.
 3. When YSVN obtains real property from a related party, it shall also comply with paragraph 1 and 2 if there is other evidence indicating that the acquisition was not an arm's length transaction.

Section III - Engaging in Derivatives Trading

Article 23

YSVN shall handle the derivative trading in accordance with relevant acts, laws, regulations, rules or procedures of Vietnam, R.O.C. and YSVN.

Section IV - Mergers and Consolidations, Splits, Acquisitions, and Assignment of Shares

Article 24

When YSVN conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Members' Council meeting to resolve on the matter, shall engage a CPA, 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 members, and submit it to the Council of Members for deliberation and passage.

Article 25

When YSVN participating in a merger, demerger, acquisition, or transfer of shares, YSVN shall prepare a public report to members detailing important contractual content and matters along with the expert opinion referred to Article 24 when sending members notification of the Council of Members meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a meeting of Council of Members to approve the merger, demerger, or acquisition, this restriction shall not apply.

Article 26

1. YSVN and the other company participating in a merger, demerger, or acquisition shall convene a Council of Members meeting, board of directors meeting and/or shareholders meeting on the same day to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC of R.O.C., or SSC of Vietnam, or any

- other competent authorities is notified in advance of extraordinary circumstances and grants consent (if any).
2. YSVN and the other company participating in a transfer of shares shall convene a Council of Members meeting or board of directors meeting or any other competent bodies of each party on the same day, unless another act provides otherwise or the FSC of R.O.C., or SSC of Vietnam, or any other competent authorities is notified in advance of extraordinary circumstances and grants consent (if any).
 3. YSVN and the other company participating in a merger, demerger, acquisition, or transfer of another company's shares, and such company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:
 - a) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
 - b) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening a meeting of board of directors or any competent bodies of such company.
 - c) Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of meetings of board of directors or any competent bodies of such company.
 4. Where YSVN and the other company participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(ies) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.

Article 27

Every person participating in or privy to the plan for merger, demerger, 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, demerger, acquisition, or transfer of shares.

Article 28

YSVN participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

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.
2. An action, such as a disposal of major assets that affects the company's financial operations.
3. An event, such as a major disaster or major change in technology that affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of.

6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 29

The contract for participation by YSVN in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
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.
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.
4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated Council of Members meeting if the plan exceeds the deadline without completion, and relevant procedures.

Article 30

After public disclosure of the information, if YSVN participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and competent bodies of a participating company's meeting has adopted a resolution authorizing the board of directors or any competent bodies of such participating company to alter the limits of authority, such participating company may be exempted from calling another Council of Members, board of directors' or general shareholders' meeting to resolve on the matter anew.

Article 31

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, YSVN shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 26, Article 27, and Article 30.

CHAPTER III - PUBLIC DISCLOSURE OF INFORMATION

Article 32

1. Under any of the following circumstances, when YSVN acquiring or disposing of assets shall publicly announce and report the relevant information on the website designated by FSC of R.O.C. in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event and/or in shorter period of time under the laws of Vietnam:
 - a) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of YS's total assets, or NT\$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by securities investment trust enterprises of R.O.C.

- b) Merger, demerger, acquisition, or transfer of shares.
 - c) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by YS.
 - d) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount is NT\$1 billion or more.
 - e) Where land is acquired under an arrangement on engaging others to build on the YSVN's own land, engaging others to build on 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 amount the company expects to invest in the transaction reaches NT\$500 million.
 - Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital of YS or NT\$300 million; provided, this shall not apply to the following circumstances: Trading of government bonds of R.O.C or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
 - Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, 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.
 - Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises of R.O.C.
2. The amount of transactions above shall be calculated as follows:
 - a) The amount of any individual transaction.
 - b) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
 - c) The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
 - d) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.
 3. Within the preceding year" as used in paragraph 2 refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.
 4. YSVN shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month and report to YS. For YS will enter YSVN's information in the prescribed format into the information reporting website designated by the FSC of R.O.C. by the 10th day of each month.
 5. When YSVN makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be sent again to YS within two days counting inclusively from the date of knowing of such error or omission.
 6. YSVN acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, logbooks, appraisal reports and opinions from the CPA, attorney, and securities underwriter



at YSVN's, where they shall be retained for 5 years or more under the laws of Vietnam except where another act provides otherwise.

Article 33

Where any of the following circumstances occurs with respect to a transaction that YSVN has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC of R.O.C. within 2 days counting inclusively from the date of occurrence of the event and/or within shorter period of time under the laws of Vietnam:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 34

If an announcement shall be published officially by YSVN in Vietnam's local market or market of R.O.C. in accordance with this Chapter, relevant documents and information shall be provided to YS for publishing such announcement in the market of R.O.C., that if such information provision does not violate any laws of Vietnam.

CHAPTER IV - ADDITIONAL PROVISIONS

Article 35

YSVN shall follow the supervision from the handlings of acquisition or disposal of assets from YS in accordance with relevant regulations and this Procedures.

Article 36

Any violations against this Procedures and relevant rules or procedures in matters of derivative trading of YSVN, YSVN shall manage in accordance with relevant personnel management rules of YSVN.

Article 37

The paid-in capital or total assets to determine whether an announcement shall be published in paragraph 1 of the Article 32 is to refer to the paid-in capital or total assets of YS.

Article 38

The Procedures shall be approved by the Council of Members of YSVN for exercising the functional duties and power of the shareholders' meeting of YSVN. Any amendments shall be processed accordingly.