

**(Form 5-9)**

**Business Relationships and Material Transactions Between the Parent Company and its Subsidiaries and Among its Subsidiaries:**

Code (Note 1)	Company engaged in material transactions	Counterparty	Relationship between transaction parties (Note 2)	Transaction			
				Accounting item	Amount (NT\$)	Conditions of transaction	As a percentage of consolidated total operating revenue or total assets (Note 3)

Note 1: Number the transactions between the parent and subsidiaries and between subsidiaries in the Code field as follows:

- (1) "0" for the parent company.
- (2) Each subsidiary is numbered in sequential order starting from "1".

Note 2: The related party transactions are divided into three categories, which are indicated by the numbers listed below. (Each transaction should be disclosed only once. For example, in the case of a transaction between the parent company and a subsidiary, if it has already been disclosed for the parent company, do not repeat the same disclosure redundantly for the subsidiary. In the case of a

transaction between subsidiaries, if it has already been disclosed for one subsidiary, do not disclose the same transaction redundantly for the other subsidiary.)

(1) "1" is for parent company to subsidiary.

(2) "2" for subsidiary to parent company.

(3) "3" for subsidiary to subsidiary.

Note 3: The calculation of a transaction as a percentage of consolidated total operating revenue or total assets is done as follows: for a balance sheet item, it is calculated as the ratio of the end-of-period balance to consolidated total assets; for an income item, it is calculated as the ratio of the interim cumulative amount to consolidated total operating revenue.

Note 4: The company may determine whether it is necessary to disclose a transaction as a material transaction in this form based on the judgement of materiality.