

Number	J05	
Item	Other - Management of Endorsement Guarantees, Liability Commitments, and Contingent Matters	
Operational Procedures and Control Points		Basis of Information
<p>I. Operational Procedures</p> <ol style="list-style-type: none"> 1. The company does not engage in the conduct of endorsement guarantees. 2. When the company signs contracts with others, promising to execute transactions in the future under specific conditions regardless of economic circumstances, those contracts, which obligate the company to fulfill its duties under fixed conditions in the future, should be approved by the General Manager or their designated agent. 3. If the committed contract requires future payment of assets or provision of services in return, the unit involved should create a file for control and tracking; if the company's seal is used, a copy of the contract should be handed over to the accounting department for safekeeping, except for sales order contracts. 4. Before the settlement date, if there exist facts or situations that are believed could possibly generate profits or losses for the company, yet the exact results depend on the occurrence or non-occurrence of uncertain future events, accounting department should file and track the aforementioned facts or situations. 5. Accounting department should separately file and manage loan contracts, lease contracts, other important contracts, and guarantee matters. 6. The records of the Board of Directors and shareholder meetings should be filed and managed by the General Manager's office. 7. Pending and decided litigation cases should be filed, controlled, and tracked separately by the General Manager's office, documenting possible major amounts the company might bear, possible gains or losses, and important explanations from lawyers (including tax and donation administrative relief cases). 8. The accounting treatment of liability commitments and contingent matters should be properly classified, recorded, and disclosed in accordance with generally accepted accounting principles. 9. When adding branches or increasing business, the financial reports reviewed by the accountant should be submitted, and the disclosed items should be handled according to the regulations. 		<p>Resolution of the 1998 Annual Shareholder Meeting</p> <p>Seal Application Form, Contracts, Approvals</p> <p>Seal Application Form, Contracts, Approvals</p>
<p>II. Control Points</p> <ol style="list-style-type: none"> 1. Whether contracts signed by the company with others are approved by the responsible supervisors. 2. Whether contracts, minutes of meetings, etc., are filed and controlled by the relevant units and related units involved. 		<p>Contract Signing, Approvals</p> <p>Contracts, Meeting Minutes</p>