

財團法人中華民國證券櫃檯買賣中心 函

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發文字號：證櫃監字第11300583431號

速別：普通件

密等及解密條件或保密期限：

附件：如主旨 (1132B02735_1_17140119514.doc、1132B02735_2_17140119514.doc、1132B02735_3_17140119514.doc、1132B02735_4_17140119514.doc、1132B02735_5_17140119514.docx、1132B02735_6_17140119514.docx)

主旨：檢送本中心「對有價證券上櫃公司資訊申報作業辦法」

(下稱「資訊申報作業辦法」)第3條及第6條，以及「證券商營業處所買賣興櫃股票審查準則」(下稱「興櫃審查準則」)第33條修正條文對照表如附件，除資訊申報作業辦法第3條第2項第32款及興櫃審查準則第33條第1項第37款配合證券交易法第 43 條之1自113年5月10日實施外，餘自公告日起實施，請查照。

說明：

- 一、依據本中心資訊申報作業辦法第9條、興櫃審查準則第51條規定及金融監督管理委員會113年4月8日金管證交字第11303370701號函辦理。
- 二、配合主管機關113年1月30日公布修正「證券交易法第43條之1第1項取得股份申報辦法」，暨為利董事性別多元化政

策之推動，於選任董監事之候選人名單增列應申報及自願揭露資訊（如：性別等），爰修正本中心資訊申報作業辦法及興櫃審查準則。

三、另配合證券交易法第43條之1規定，修正中英文「董事、監察人及經理人聲明書」及「獨立董事(選任時)聲明書」，自113年5月10日起適用。前揭聲明書範例自適用日起得逕自以下路徑下載：櫃買市場業務宣導網站(<https://dsp.tpex.org.tw/>)=>上櫃/興櫃公司/債券發行人專區=>上(興)櫃公司文件下載(含問答集)=>其他表格。

四、本函內容已同步張貼於本中心網站櫃買市場公告。

正本：各上櫃公司、各興櫃公司、各櫃檯買賣證券承銷商

副本：金融監督管理委員會證券期貨局、臺灣證券交易所股份有限公司、臺灣集中保管結算所股份有限公司、財團法人中華民國證券暨期貨市場發展基金會、中華民國證券商業同業公會、中華民國會計師公會全國聯合會、全國律師聯合會、植根國際資訊股份有限公司、法源資訊股份有限公司、博仲法律事務所、本中心上櫃審查部、監視部、管理部(均含附件)



股份有限公司董事（監察人）聲明書

一、本人於____年____月____日經____股份有限公司股東常會（股東臨時會）選任為董事（監察人），任期三年（____年____月____日至____年____月____日），並自____年____月____日就任。

二、茲聲明本人已確實將下列證券交易法規範事項告知本人之配偶、未成年子女及受本人利用其名義持有股票者，且本人與前揭人員均已充分知悉各項規定內容及違反之法律效果，並願遵守各項法令規定：

1. 第二十二條之二（持股轉讓之事前申報，就任後六個月內不得賣出持股、設質股票遭質權人賣出或法院拍賣，應辦理事前轉讓申報等）
2. 第二十五條（持股變動之事後申報，內部人應於每月五日前向公司申報前一個月持股變動情形、持股設(解)質時，應即通知公司等）
3. 第二十六條（董事、監察人最低持股成數之維持）
4. 第二十八條之二第六項（庫藏股實施期間賣出之禁止）
5. 第四十三條之一第一項（單獨或與他人共同取得公開發行公司股份超過百分之~~五~~者或事後異動增減達百分之一之申報等）
6. 第一百五十七條（短線交易之禁止，具內部人身份期間，不得於取得後六個月內再行賣出，或於賣出後六個月內再行買進等）
7. 第一百五十七條之一（內線交易之禁止）

註 1：證券交易法第二十二條之二常見違規情事

- （1）就任期間未滿六個月即於集中市場轉讓股票。
- （2）於集中市場轉讓持股未辦理事前申報。
- （3）持股轉讓予特定人（如信託、贈與等）未辦理事前申報。
- （4）申報轉讓之交易方式與事後實際交易方式不同。
- （5）每日轉讓股數超過每一交易日得轉讓之數量。
- （6）股票遭法院拍賣或金融機構處置，未辦理事前申報。

註 2：證券交易法第二十五條常見違規情事

- （1）就任後未依規定申報持股變動情形。

- (2) 未申報配偶、未成年子女及利用他人名義之持股之持股變動情形。
- (3) 所申報之持股變動情形與實際持股變動情形不符。
- (4) 漏未將持股設(解)質情形通知公司，致公司未能向主管機關申報並公告之。

此 致

_____股份有限公司

聲明人：

(簽名或蓋章)

中 華 民 國 年 月 日

_____股份有限公司法人董事（監察人）代表人聲明書

一、本人為_____股份有限公司之法人董事（監察人）_____股份有限公司之代表人，自_____年____月____日就任。

二、茲聲明本人已確實將下列證券交易法規範事項告知本人之配偶、未成年子女及受本人利用其名義持有股票者，且本人與前揭人員均已充分知悉各項規定內容及違反之法律效果，並願遵守各項法令規定：

1. 第二十二條之二（持股轉讓之事前申報，就任後六個月內不得賣出持股、設質股票遭質權人賣出或法院拍賣，應辦理事前轉讓申報等）
2. 第二十五條（持股變動之事後申報，內部人應於每月五日前向公司申報前一個月持股變動情形、持股設(解)質時，應即通知公司等）
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5. 第四十三條之一第一項（單獨或與他人共同取得公開發行公司股份超過百分之~~五~~者或事後異動增減達百分之一之申報等）
6. 第一百五十七條（短線交易之禁止，具內部人身份期間，不得於取得後六個月內再行賣出，或於賣出後六個月內再行買進等）
7. 第一百五十七條之一（內線交易之禁止）

註1：證券交易法第二十二條之二常見違規情事

- (1) 就任期間未滿六個月即於集中市場轉讓股票。
- (2) 於集中市場轉讓持股未辦理事前申報。
- (3) 持股轉讓予特定人（如信託、贈與等）未辦理事前申報。
- (4) 申報轉讓之交易方式與事後實際交易方式不同。
- (5) 每日轉讓股數超過每一交易日得轉讓之數量。
- (6) 股票遭法院拍賣或金融機構處置，未辦理事前申報。

註2：證券交易法第二十五條常見違規情事

- (1) 就任後未依規定申報持股變動情形。
- (2) 未申報配偶、未成年子女及利用他人名義之持股之持股變動情形。
- (3) 所申報之持股變動情形與實際持股變動情形不符。
- (4) 漏未將持股設(解)質情形通知公司，致公司未能向主管機關申報並公告之。

此 致

_____股份有限公司

聲明人：

(簽名或蓋章)

中 華 民 國 年 月 日

_____股份有限公司代表人當選董事（監察人）之 政府、法人股東聲明書

一、本人為_____股份有限公司代表人當選董事（監察人）之政府或法人股東，代表人_____於____年____月____日經_____股份有限公司股東常會（股東臨時會）選任為董事（監察人）。

二、茲聲明本人已確實將下列證券交易法規範事項告知受本人利用其名義持有股票者，且本人與前揭人員均已充分知悉各項規定內容及違反之法律效果，並願遵守各項法令規定：

- 1.第二十二條之二（持股轉讓之事前申報，就任後六個月內不得賣出持股、設質股票遭質權人賣出或法院拍賣，應辦理事前轉讓申報等）
- 2.第二十五條（持股變動之事後申報，內部人應於每月五日前向公司申報前一個月持股變動情形、持股設(解)質時，應即通知公司等）
- 3.第二十六條（董事、監察人最低持股成數之維持）
- 4.第二十八條之二第六項（庫藏股實施期間賣出之禁止）
- 5.第四十三條之一第一項（單獨或與他人共同取得公開發行公司股份超過百分之~~五~~者或事後異動增減達百分之一之申報等）
- 6.第一百五十七條（短線交易之禁止，具內部人身份期間，不得於取得後六個月內再行賣出，或於賣出後六個月內再行買進等）
- 7.第一百五十七條之一（內線交易之禁止）

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- （2）於集中市場轉讓持股未辦理事前申報。
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- （5）每日轉讓股數超過每一交易日得轉讓之數量。
- （6）股票遭法院拍賣或金融機構處置，未辦理事前申報。

註2：證券交易法第二十五條常見違規情事

- (1) 就任後未依規定申報持股變動情形。
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- (3) 所申報之持股變動情形與實際持股變動情形不符。
- (4) 漏未將持股設(解)質情形通知公司，致公司未能向主管機關申報並公告之。

此 致

股份有限公司

聲明人：

(簽名或蓋章)

中 華 民 國 年 月 日

股份有限公司經理人聲明書

一、本人為_____股份有限公司之經理人（包括總經理及相當級者、副總經理及相當級者、協理及相當級者、財務部門主管、會計部門主管及其他有為公司管理事務及簽名權利之人），自_____年_____月_____日就任。

二、茲聲明本人已確實將下列證券交易法規範事項告知本人之配偶、未成年子女及受本人利用其名義持有股票者，且本人與前揭人員均已充分知悉各項規定內容及違反之法律效果，並願遵守各項法令規定：

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5. 第一百五十七條（短線交易之禁止，具內部人身份期間，不得於取得後六個月內再行賣出，或於賣出後六個月內再行買進等）
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註2：證券交易法第二十五條常見違規情事

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此 致

_____股份有限公司

聲明人：

(簽名或蓋章)

中 華 民 國 年 月 日

(Note: This English translation is provided for reference only and might not exactly reflect the true meaning and full text of the original language.)

Declaration of Director (Supervisor) of _____ Company

1. I was appointed as a director (supervisor) in the regular shareholders' meeting (special shareholders' meeting) of _____ Company on _____(date). The term of the office lasts three (3) years (starting from _____(date) to _____(date)), and the office is assumed on _____(date).
2. **I hereby declare that I have fully informed my spouse, minor children and third parties whose names were used to hold the shares for me of the following matters regulated by the Securities and Exchange Act, and the persons mentioned above and I all fully understand the contents of each regulation and the legal effect of violation, and are willing to comply with each regulation:**
 - (1) Article 22-2 (prior filing for share transfer, no sales of shares within six (6) months after assuming the office, prior filing for transfer before sales of pledged shares by the pledgee or auction by the court)
 - (2) Article 25 (post filing for change to shareholding, filing with the company for changes to shareholding of the Insiders during the preceding month by the fifth day of each month, immediate notification to the company upon pledge (release of pledge) of the shares)
 - (3) Article 26 (Maintenance of the minimum shareholding by directors and supervisors)
 - (4) Paragraph 6 of Article 28-2 (Restrictions on sales of shares during the implementation period of the treasury shares)
 - (5) Paragraph 1 of Article 43-1 (Filing by person who acquires, either individually or jointly with another person, more than 5% of the total issued shares of a public reporting company and the subsequent filing for any changes reaching 1%)
 - (6) Article 157 (Restriction on short-term trading – no sales of securities within six (6) months after the acquisition, or repurchase of the securities within six (6) months after the sale, by the Insider)
 - (7) Article 157-1 (Restriction on Insider Trading)

Note 1: Normally seen violations of Article 22-2 of the Securities and Exchange Act

- (1) **Transfer of shares on the exchange market within the last six (6) months after the assumption of the office.**
- (2) **Transfer of shares on the exchange market without a prior filing for transfer.**
- (3) **Transfer of shares to specific person (such as trust, gift, etc.) without a prior filing.**
- (4) **There are differences between the filed trading method for transfer and the post actual trading method.**
- (5) **The number of daily transferred shares exceeds the permitted daily transfer amount.**
- (6) **Shares disposed by the financial institution or the court without a prior filing.**

Note 2: Normally seen violations of Article 25 of the Securities and Exchange Act

- (1) **Failure to make the filing for shareholding change according to the regulations after the assumption of the office.**
- (2) **Failure to make the filing for shareholding change for their spouses, minor children and third parties whose names were used to hold the shares for.**
- (3) **There are differences between filed change of shareholding and the actual change of shareholding.**
- (4) **Failure by the company to file with the competent authority and announce to the public as a result of failure to notify the company of the pledge (release of pledge) of the shares.**

To: _____ Company

Declared by:
Date:

(Signature or stamp)

**Declaration of the Representative Director (Supervisor) of Juristic Person of _____
Company**

1. I am the representative of _____ Company, which is a juristic person director (supervisor), of _____ Company, and assumed the office on _____(date).
2. **I hereby declare that I have fully informed my spouse, minor children and third parties whose names were used to hold the shares for me of the following matters regulated by the Securities and Exchange Act, and the persons mentioned above and I all fully understand the contents of each regulation and the legal effect of violation, and are willing to comply with each regulation:**
 - (1) Article 22-2 (prior filing for share transfer, no sales of shares within six (6) months after assuming the office, prior filing for transfer before sales of pledged shares by the pledgee or auction by the court)
 - (2) Article 25 (post filing for change to shareholding, filing with the company for changes to shareholding of the Insiders during the preceding month by the fifth day of each month, immediate notification to the company upon pledge (release of pledge) of the shares)
 - (3) Article 26 (Maintenance of the minimum shareholding by directors and supervisors)
 - (4) Paragraph 6 of Article 28-2 (Restrictions on sales of shares during the implementation period of the treasury shares)
 - (5) Paragraph 1 of Article 43-1 (Filing by person who acquires, either individually or jointly with another person, more than 5% of the total issued shares of a public reporting company and the subsequent filing for any changes reaching 1%)
 - (6) Article 157 (Restriction on short-term trading – no sales of securities within six (6) months after the acquisition, or repurchase of the securities within six (6) months after the sale, by the Insider)
 - (7) Article 157-1 (Restriction on Insider Trading)

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- (3) **Transfer of shares to specific person (such as trust, gift, etc.) without a prior filing.**
- (4) **There are differences between the filed trading method for transfer and the post actual trading method.**
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- (1) **Failure to make the filing for shareholding change according to the regulations after the assumption of the office.**
- (2) **Failure to make the filing for shareholding change for their spouses, minor children and third parties whose names were used to hold the shares for.**
- (3) **There are differences between filed change of shareholding and the actual change of shareholding.**
- (4) **Failure by the company to file with the competent authority and announce to the public as a result of failure to notify the company of the pledge (release of pledge) of the shares.**

To: _____ Company

Declared by:

(Signature or stamp)

Date:

Declaration of the Government Agency or a Juristic Person Acts as a Shareholder of _____ Company

1. I am a government agency or a juristic person acts as a shareholder of _____ Company, and I appointed _____ as a authorized representative who were elected as a director or supervisor of _____ Company in the regular shareholders' meeting (special shareholders' meeting) of _____ Company on _____ (date).
2. **I hereby declare that I have fully informed third parties whose names were used to hold the shares for me of the following matters regulated by the Securities and Exchange Act, and the persons mentioned above and I all fully understand the contents of each regulation and the legal effect of violation, and are willing to comply with each regulation:**
 - (1) Article 22-2 (prior filing for share transfer, no sales of shares within six (6) months after assuming the office, prior filing for transfer before sales of pledged shares by the pledgee or auction by the court)
 - (2) Article 25 (post filing for change to shareholding, filing with the company for changes to shareholding of the Insiders during the preceding month by the fifth day of each month, immediate notification to the company upon pledge (release of pledge) of the shares)
 - (3) Article 26 (Maintenance of the minimum shareholding by directors and supervisors)
 - (4) Paragraph 6 of Article 28-2 (Restrictions on sales of shares during the implementation period of the treasury shares)
 - (5) Paragraph 1 of Article 43-1 (Filing by person who acquires, either individually or jointly with another person, more than 5% of the total issued shares of a public reporting company and the subsequent filing for any changes reaching 1%)
 - (6) Article 157 (Restriction on short-term trading – no sales of securities within six (6) months after the acquisition, or repurchase of the securities within six (6) months after the sale, by the Insider)
 - (7) Article 157-1 (Restriction on Insider Trading)

Note 1: Normally seen violations of Article 22-2 of the Securities and Exchange Act

- (1) **Transfer of shares on the exchange market within the last six (6) months after the assumption of the office.**
- (2) **Transfer of shares on the exchange market without a prior filing for transfer.**
- (3) **Transfer of shares to specific person (such as trust, gift, etc.) without a prior filing.**
- (4) **There are differences between the filed trading method for transfer and the post actual trading method.**
- (5) **The number of daily transferred shares exceeds the permitted daily transfer amount.**
- (6) **Shares disposed by the financial institution or the court without a prior filing.**

Note 2: Normally seen violations of Article 25 of the Securities and Exchange Act

- (1) **Failure to make the filing for shareholding change according to the regulations after the assumption of the office.**
- (2) **Failure to make the filing for shareholding change for their spouses, minor children and third parties whose names were used to hold the shares for.**
- (3) **There are differences between filed change of shareholding and the actual change of shareholding.**
- (4) **Failure by the company to file with the competent authority and announce to the public as a result of failure to notify the company of the pledge (release of pledge) of the shares.**

To: _____ Company

Declared by:
Date:

(Signature or stamp)

Declaration of manager of _____ Company

1. I am a manager of _____ Company (including General Manager or the person with equivalent level; Deputy General Manager or the person with equivalent level; Vice President or the person with equivalent level; Head of the Finance Department; Head of the Accounting Department; and any other persons who are authorized to manage the affairs and sign for the company), and assumed the office on _____ (date).
3. **I hereby declare that I have fully informed my spouse, minor children and third parties whose names were used to hold the shares for me of the following matters regulated by the Securities and Exchange Act, and the persons mentioned above and I all fully understand the contents of each regulation and the legal effect of violation, and are willing to comply with each regulation:**
 - (1) Article 22-2 (prior filing for share transfer, no sales of shares within six (6) months after assuming the office, prior filing for transfer before sales of pledged shares by the pledgee or auction by the court)
 - (2) Article 25 (post filing for change to shareholding, filing with the company for changes to shareholding of the Insiders during the preceding month by the fifth day of each month, immediate notification to the company upon pledge (release of pledge) of the shares)
 - (3) Paragraph 6 of Article 28-2 (Restrictions on sales of shares during the implementation period of the treasury shares)
 - (4) Paragraph 1 of Article 43-1 (Filing by person who acquires, either individually or jointly with another person, more than 5% of the total issued shares of a public reporting company and the subsequent filing for any changes reaching 1%)
 - (5) Article 157 (Restriction on short-term trading – no sales of securities within six (6) months after the acquisition, or repurchase of the securities within six (6) months after the sale, by the Insider)
 - (6) Article 157-1 (Restriction on Insider Trading)

Note 1: Normally seen violations of Article 22-2 of the Securities and Exchange Act

- (1) **Transfer of shares on the exchange market within the last six (6) months after the assumption of the office.**
- (2) **Transfer of shares on the exchange market without a prior filing for transfer.**
- (3) **Transfer of shares to specific person (such as trust, gift, etc.) without a prior filing.**
- (4) **There are differences between the filed trading method for transfer and the post actual trading method.**
- (5) **The number of daily transferred shares exceeds the permitted daily transfer amount.**
- (6) **Shares disposed by the financial institution or the court without a prior filing.**

Note 2: Normally seen violations of Article 25 of the Securities and Exchange Act

- (1) **Failure to make the filing for shareholding change according to the regulations after the assumption of the office.**
- (2) **Failure to make the filing for shareholding change for their spouses, minor children and third parties whose names were used to hold the shares for.**
- (3) **There are differences between filed change of shareholding and the actual change of shareholding.**
- (4) **Failure by the company to file with the competent authority and announce to the public as a result of failure to notify the company of the pledge (release of pledge) of the shares.**

To: _____ Company

Declared by:
Date:

(Signature or stamp)

_____股份有限公司聲明書

(參考格式一)

一、本公司已設置_____席獨立董事。

獨立董事為(姓名及身分證字號)：

二、茲聲明本公司業經審核前揭獨立董事已符合金融監督管理委員會頒訂之「**公開發行公司獨立董事設置及應遵循事項辦法**」所訂資格要件，且依證券交易法第十四條之二、第十四條之三相關規定辦理。

三、本項聲明如有不實或虛偽、隱匿，願負相關法律責任。

此 致

財團法人中華民國證券櫃檯買賣中心

公司治理主管（如有）：

立 聲 明 書 人：

（請蓋公司大小章）

公司統一編號：

公 司 代 表 人：

中 華 民 國 年 月 日

【註一：本格式為參考範例，如有需要，請自行修改】

【註二：前揭聲明二有關主管機關所訂獨立董事資格之函令規定如有變更，請自行更新，以新函令規定為準】

_____股份有限公司獨立董事(選任時)聲明書(參考格式二)

- 一、本人於_____年____月____日經_____股份有限公司股東常會（股東臨時會）選任為獨立董事，任期三年（_____年____月____日至_____年____月____日），並自_____年____月____日就任。
- 二、茲聲明本人已確實將下列證券交易法規範事項告知本人之配偶、未成年子女及受本人利用其名義持有股票者，且本人與前揭人員均已充分知悉各項規定內容及違反之法律效果，並願遵守各項法令規定：
1. 第二十二條之二（持股轉讓之事前申報，就任後六個月內不得賣出持股、設質股票遭質權人賣出或法院拍賣，應辦理事前轉讓申報等）
 2. 第二十五條（持股變動之事後申報，內部人應於每月五日前向公司申報前一個月持股變動情形、持股設(解)質時，應即通知公司等）
 3. 第二十六條（董事、監察人最低持股成數之維持）
 4. 第二十八條之二第六項（庫藏股實施期間賣出之禁止）
 5. 第四十三條之一第一項（單獨或與他人共同取得公開發行公司股份超過百分之**五**者或事後異動增減達百分之一之申報等）
 6. 第一百五十七條（短線交易之禁止，具內部人身份期間，不得於取得後六個月內再行賣出，或於賣出後六個月內再行買進等）
 7. 第一百五十七條之一（內線交易之禁止）
- 三、茲聲明本人已符合金融監督管理委員會頒訂之「**公開發行公司獨立董事設置及應遵循事項辦法**」所訂之資格要件暨證券交易法第十四條之二相關規定。
- 四、本人已瞭解董事相關法令規定，並恪遵董事之責。

五、以上聲明及附件如有不實或虛偽、隱匿，願負相關法律責任。

此 致

_____股份有限公司
財團法人中華民國證券櫃檯買賣中心

聲明人：

（簽名或蓋章）

聲明人身分證字號：

中 華 民 國 年 月 日

註一：本格式為參考範例，如有需要，請自行修改。

註二：前揭聲明三有關主管機關所訂獨立董事資格之函令規定如有變更，請自行更新，以新函令規定為準。

註三：證券交易法第二十二條之二常見違規情事。

- (1) 就任期間未滿六個月即於集中市場轉讓股票。
- (2) 於集中市場轉讓持股未辦理事前申報。
- (3) 持股轉讓予特定人（如信託、贈與等）未辦理事前申報。
- (4) 申報轉讓之交易方式與事後實際交易方式不同。
- (5) 每日轉讓股數超過每一交易日得轉讓之數量。
- (6) 股票遭法院拍賣或金融機構處置，未辦理事前申報。

註四：證券交易法第二十五條常見違規情事。

- (1) 就任後未依規定申報持股變動情形。
- (2) 未申報配偶、未成年子女及利用他人名義之持股之持股變動情形。
- (3) 所申報之持股變動情形與實際持股變動情形不符。
- (4) 漏未將持股設(解)質情形通知公司，致公司未能向主管機關申報並公告之。

註五：「公開發行公司獨立董事設置及應遵循事項辦法」第3條規定：

「公開發行公司之獨立董事於執行業務範圍內應保持其獨立性，不得與公司有直接或間接之利害關係，應於選任前二年及任職期間無下列情事之一：

- 一、公司或其關係企業之受僱人。
- 二、公司或其關係企業之董事、監察人。

- 三、本人及其配偶、未成年子女或以他人名義持有公司已發行股份總數百分之一以上或持股前十名之自然人股東。
- 四、第一款之經理人或前二款所列人員之配偶、二親等以內親屬或三親等以內直系血親親屬。
- 五、直接持有公司已發行股份總數百分之五以上、持股前五名或依公司法第二十七條第一項或第二項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。
- 六、公司與他公司之董事席次或有表決權之股份超過半數係由同一人控制，他公司之董事、監察人或受僱人。
- 七、公司與他公司或機構之董事長、總經理或相當職務者互為同一人或配偶，他公司或機構之董事(理事)、監察人(監事)或受僱人。
- 八、與公司有財務或業務往來之特定公司或機構之董事（理事）、監察人（監事）、經理人或持股百分之五以上股東。
- 九、為公司或關係企業提供審計或最近二年取得報酬累計金額逾新臺幣五十萬元之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事（理事）、監察人（監事）、經理人及其配偶。但依本法或企業併購法相關法令履行職權之薪資報酬委員會、公開收購審議委員會或併購特別委員會成員，不在此限。
- 公開發行公司與其母公司、子公司或屬同一母公司之子公司依本法或當地國法令設置之獨立董事相互兼任者，不適用前項第二款、第五款至第七款及第四項第一款規定。
- 公開發行公司之獨立董事曾任第一項第二款或第八款之公司或其關係企業或與公司有財務或業務往來之特定公司或機構之獨立董事而現已解任者，不適用第一項於選任前二年之規定。
- 第一項第八款所稱特定公司或機構，係指與公司具有下列情形之一者：
- 一、持有公司已發行股份總數百分之二十以上，未超過百分之五十。
- 二、他公司及其董事、監察人及持有股份超過股份總數百分之十之股東總計持有該公司已發行股份總數百分之三十以上，且雙方曾有財務或業務上之往來紀錄。前述人員持有之股票，包括其配偶、未成年子女及利用他人名義持有者在內。
- 三、公司之營業收入來自他公司及其集團公司達百分之三十以上。
- 四、公司之主要產品原料（指占總進貨金額百分之三十以上者，且為製造產品所不可缺乏關鍵性原料）或主要商品（指占總營業收入百分之三十以上者），其數量或總進貨金額來自他公司及其集團公司達百分之五十以上。
- 第一項、第二項及前項所稱母公司、子公司及集團，應依國際財務報導準則第十號之規定認定之。
- 第一項及第三項所稱關係企業，為公司法第六章之一之關係企業，或依關係企業合併營業報告書關係企業合併財務報表及關係報告書編製準則、國際財務報導準則第十號規定應編製合併財務報告之公司。」

附件：選任前兩年迄今之經歷資料

選任日期： 年 月 日

公 司(機 構) 名 稱	職 務 名 稱	任 職 期 間

Declaration of _____ Company (hereinafter referred to as “we”)
(Reference Form 1)

1. We have established ____ seats of independent directors.
The independent directors are (name and ID number):
2. We hereby declare that we have conducted a check on the independent directors mentioned above and they have met the qualifications set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission, and will comply with Articles 14-2 and 14-3 of the Securities and Exchange Act.
3. We accept legal liability for any misrepresentations and omissions herein, if any.

To

Taipei Exchange

Chief Corporate Governance Officer (if any):

Declared by:
(Please affix with company seal and seal of the responsible person)

Uniform Registration Number:

Representative of the company:

Date:

【Note 1: This form is for reference only, feel free to revise as appropriate.】

【Note 2: If there is any amendment to the rulings promulgated by the competent authority regarding the qualifications of the independent director under paragraph 2 above, please update this declaration accordingly and the new ruling shall prevail.】

Declaration of the Independent Director of _____ Company (upon election)

(Reference Form 2)

1. I have been appointed as an independent director in the regular shareholders' meeting (special shareholders' meeting) of _____ Company on _____(date). The term of the office lasts three (3) years (starting from _____(date) to _____(date)), and the office is assumed on _____(date).
2. **I hereby declare that I have fully informed my spouse, minor children and third parties whose names were used to hold the shares for me of the following matters regulated by the Securities and Exchange Act, and the persons mentioned above and I all fully understand the contents of each regulation and the legal effect of violation, and am willing to comply with each regulation:**
 - (1) Article 22-2 (prior filing for share transfer, no sales of shares within six (6) months after assuming the office, prior filing for transfer before sales of pledged shares by the pledgee or auction by the court);
 - (2) Article 25 (post filing for change to shareholding, filing with the company for changes to shareholding of the Insiders during the preceding month by the fifth day of each month, immediate notification to the company upon pledge (release of pledge) of the shares);
 - (3) Article 26 (Maintenance of the minimum shareholding by directors and supervisors);
 - (4) Paragraph 6 of Article 28-2 (Restrictions on sales of shares during the implementation period of the treasury shares);
 - (5) Paragraph 1 of Article 43-1 (Filing by person who acquires, either individually or jointly with another person, more than 5% of the total issued shares of a public reporting company and the subsequent filing for any changes reaching 1%);
 - (6) Article 157 (Restriction on short-term trading – no sales of securities within six (6) months after the acquisition, or repurchase of the securities within six (6) months after the sale, by the Insider);and
 - (7) Article 157-1 (Restriction on Insider Trading).
3. I hereby declare that I have met the qualifications set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and Article 14-2 of the Securities and Exchange Act.
4. I understand the relevant regulations regarding the directors and will comply with the responsibility of a director.
5. I assume legal liability for any misrepresentations and omissions herein, if any.

To

_____ Company
Taipei Exchange

Declared by:
(signature or stamp)

ID Number:

Date:

Note 1: This form is for reference only, feel free to revise, as appropriate.

Note 2: If there is any amendment to the rulings promulgated by the competent authority regarding the qualifications of the independent director under paragraph 3 above, please update this declaration accordingly and the new ruling shall prevail.

Note 3: Normally seen violations of Article 22-2 of the Securities and Exchange Act

- (1) Transfer of shares on the exchange market within the last six (6) months after the assumption of the office.
- (2) Transfer of shares on the exchange market without a prior filing for transfer.
- (3) Transfer of shares to a specific person (such as trust, gift, or other) without a prior filing.
- (4) There are differences between the filed trading method for transfer and the post actual trading method.
- (5) The number of daily transferred shares exceeds the permitted daily transfer amount.
- (6) Shares disposed by the financial institution or the court without a prior filing.

Note 4: Normally seen violations of Article 25 of the Securities and Exchange Act

- (1) Failure to make the filing for shareholding change according to the regulations after the assumption of the office.
- (2) Failure to make the filing for shareholding change for their spouses, minor children and third parties whose names were used to hold the shares.
- (3) There are differences between filed change of shareholding and the actual change of shareholding.
- (4) Failure by the company to file with the competent authority and announce to the public as a result of failure to notify the company of the pledge (release of pledge) of the shares.

Note 5: Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies:

Within the scope of execution of business, an independent director of a public company shall maintain independence, and may not have any direct or indirect interest relationship with the company. During the two years before being elected or during the term of office, an independent director of a public company may not have been or be any of the following:

1. An employee of the company or any of its affiliates;
2. A director or supervisor of the company or any of its affiliates. The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the Act or with the laws of the country of the parent or subsidiary;
3. A natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranking in the top 10 in shareholdings;
4. A spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs.
5. A director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act.
6. If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: a director, supervisor, or employee of that other company.
7. If the chairperson, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are

spouses: a director (or governor), supervisor, or employee of that other company or institution.

8. A director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company.

9. A professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof; provided, this restriction does not apply to a member of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition, who exercises powers pursuant to the Act or to the Business Mergers and Acquisitions Act or related laws or regulations.

Subparagraph 2 and subparagraphs 5 to 7 of the preceding paragraph and subparagraph 1 of paragraph 4 do not apply to independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, a public company and its parent or subsidiary or a subsidiary of the same parent.

The requirement of paragraph 1 in relation to "during the two years before being elected" does not apply where an independent director of a public company has served as an independent director of the company or any of its affiliates, or of a specified company or institution that has a financial or business relationship with the company, as stated in subparagraph 2 or 8 of the paragraph 1, but is currently no longer in that position.

The term "specified company or institution" as used in paragraph 1, subparagraph 8, means a company or institution that has one of the following relationships with the company:

1. It holds 20 percent or more and no more than 50 percent of the total number of issued shares of the public company;
2. It holds shares, together with those held by any of its directors, supervisors, and shareholders holding more than 10 percent of the total number of shares, in an aggregate total of 30 percent or more of the total number of issued shares of the public company, and there is a record of financial or business transactions between it and the public company. The shareholdings of any of the aforesaid persons include the shares held by the spouse or any minor child of the person or by the person under others' names;
3. It and its group companies are the source of 30 percent or more of the operating revenue of the public company; and
4. It and its group companies are the source of 50 percent or more of the total volume or total purchase amount of principal raw materials (those that account for 30 percent or more of total procurement costs, and are indispensable and key raw materials in product manufacturing) or principal products (those accounting for 30 percent or more of total operating revenue) of the public company.

For the purposes of paragraph 1 and 2, the terms "parent", "subsidiary", and "group" shall have the meanings as determined under International Financial Reporting Standards 10.

The term "affiliate" in paragraphs 1 and 3 means an affiliated enterprise under Chapter VI-1 of the Company Act, or a company for which consolidated financial reports are required to be prepared under the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises or under International Financial Reporting Standard 10.

Statement of Independent Director (upon election)

(Note: The English version is provided for reference only. The Chinese version shall prevail in all matters under the laws of the R.O.C.)

Attachment

Current and past positions for the two years
prior to being elected

Date Elected :

Corporation/Institution	Title	Tenure/term of office

財團法人中華民國證券櫃檯買賣中心
對有價證券上櫃公司資訊申報作業辦法

第三條及第六條修正條文對照表

修 正 條 文	現 行 條 文	說 明
<p>第三條 (第一項略)</p> <p>股票上櫃公司應向本中心不定期申報資訊之事項及時限，依下列各款之規定：</p> <p>(第一款至第二十一款略)</p> <p>二十二、召開股東會辦理提名董監事(含獨立董事)之資訊：</p> <p>(一)應於停止變更股東名簿記載日前公告受理提名及作業流程；</p> <p>(二)應於受理期間截止日後二日內公告被提名人名單；</p> <p>(三)應於董事會決議後二日內、股東常會開會四十日前或股東臨時會開會二十五日前，以上開日期孰前者為準，公告董事會決議結果、候選人名單及被提名人未列入候選人名單之理由，<u>候選人名單應包含候選人姓名、學歷、經歷、現職、所代表之政府或法人名稱及自願揭露</u></p>	<p>第三條 (第一項略)</p> <p>股票上櫃公司應向本中心不定期申報資訊之事項及時限，依下列各款之規定：</p> <p>(第一款至第二十一款略)</p> <p>二十二、召開股東會辦理提名董監事(含獨立董事)之資訊：</p> <p>(一)應於停止變更股東名簿記載日前公告受理提名及作業流程；</p> <p>(二)應於受理期間截止日後二日內公告被提名人名單；</p> <p>(三)應於董事會決議後二日內、股東常會開會四十日前或股東臨時會開會二十五日前，以上開日期孰前者為準，公告董事會決議結果、候選人名單及被提名人未列入候選人名單之理由；</p>	<p>一、配合本中心「上櫃公司董事會設置及行使職權應遵循事項」第四條推動上櫃公司董事性別多元化，爰修正本條第二項第三十二款第三目規定，明訂候選人名單應申報及自願揭露之資訊。</p> <p>二、配合「證券交易法第四十三條之一第一項取得股份申報辦法」修正條文第六條及第七條，取得人除維持現行公告方式外，其申報書件改經由公開資訊觀測站開設方式上傳檔案，爰酌修本條第二項第三十二款文字。另配合「證券交易法第四十三條之一第一項取得股份申報辦法」新增第八條，爰配合新增本條第二項第三十二款第三目。</p>

<p><u>資訊（如：性別等）</u>；</p> <p>(四)應於選舉後當日公告當選情形。</p> <p>(第二十三款至第三十一款略)</p> <p>三十二、依證券交易法第四十三條之一第一項取得股份申報辦法規定<u>申報及公告之事項</u>：</p> <p>(一)初次<u>申報及公告</u>：上櫃公司為取得人時，應於取得日起十日內自行輸入；上櫃公司為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於取得日起八日內將應行申報事項送達上櫃公司，上櫃公司並應於送達日起二日內代為輸入。</p> <p>(二)變動<u>申報及公告</u>：上櫃公司為取得人時，應於事實發生之日起二日內自行輸入；上櫃公司為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於事實發生之日起二日內將應行申報事項送達上櫃公司，上櫃公司並應於送達當日之次一營業日交易時間開始二小時前代為輸入。</p> <p><u>(三)特別申報及公告：上櫃公司為被取得</u></p>	<p>(四)應於選舉後當日公告當選情形。</p> <p>(第二十三款至第三十一款略)</p> <p>三十二、依證券交易法第四十三條之一第一項取得股份申報辦法規定<u>公告申報之事項</u>：</p> <p>(一)初次<u>申報</u>：上櫃公司為取得人時，應於取得日起十日內自行輸入；上櫃公司為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於取得日起八日內將應申報事項送達上櫃公司，上櫃公司並應於送達日起二日內代為輸入。</p> <p>(二)變動<u>申報</u>：上櫃公司為取得人時，應於事實發生之日起二日內自行輸入；上櫃公司為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於事實發生之日起二日內將應行申報事項送達上櫃公司，上櫃公司並應於送達當日之次一營業日交易時間開始二小時前代為輸入。</p> <p>(以下略)</p>	
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<p><u>股份之公司，且取得人為政府管理之退休與保險基金者，取得人應於持股計算基準日(每年六月三十日及十二月三十一日)起八日內將應行申報事項送達上櫃公司，上櫃公司並應於送達日起二日內代為輸入。</u></p> <p><u>本款應行申報事項輸入至公開資訊觀測站後，即屬完成申報及公告。</u></p> <p>(以下略)</p>		
<p>第六條</p> <p>有價證券上櫃公司違反本作業辦法或申報之資訊有錯誤者，本中心得<u>函請改善或</u>處新臺幣一萬元違約金。但其錯漏如係由主管機關、本中心或投資人發現經查屬實者，得處新臺幣三萬元違約金。</p> <p>(以下略)</p>	<p>第六條</p> <p>有價證券上櫃公司違反本作業辦法或申報之資訊有錯誤者，本中心得處新臺幣一萬元違約金。但其錯漏如係由主管機關、本中心或投資人發現經查屬實者，得處新臺幣三萬元違約金。</p> <p>(以下略)</p>	<p>配合實務作業方式，爰酌修本條第一項文字以資明確。</p>

財團法人中華民國證券櫃檯買賣中心
證券商營業處所買賣興櫃股票審查準則
第三十三條修正條文對照表

修正條文	現行條文	說明
<p>第三十三條</p> <p>發行人應將下列資訊依規定期限及格式輸入本中心指定之網際網路資訊申報系統：</p> <p>（第一款至第十四款略）</p> <p>十五、股東會議事手冊相關內容、股東會議案資訊、股東會議事錄電子檔、召開股東會辦理提名董監事(含獨立董事)資訊及股東常會受理股東提案之相關作業資訊申報：</p> <p>（第一日至第三目略）</p> <p>（四）召開股東會辦理提名董監事(含獨立董事)之資訊：</p> <ol style="list-style-type: none"> 1.應於停止變更股東名簿記載日前公告受理提名及作業流程。 2.應於受理期間截止日後二日內公告被提名人名單。 3.應於董事會決議後二日內、股東常會開會四十日前或股東臨時會開會二十五日前，以上開日期孰前者為準，公告董事會決議結果、候選人名單及被提名人未列入候選人名單之理由，<u>候選人名單應包含候選人姓名、學歷、經歷、現職、所代表之政府或法人名稱及自願揭露資訊（如：性別等）</u>。 4.應於選舉後二日內公告當選情形。 <p>（第五目略）</p>	<p>第三十三條</p> <p>發行人應將下列資訊依規定期限及格式輸入本中心指定之網際網路資訊申報系統：</p> <p>（第一款至第十四款略）</p> <p>十五、股東會議事手冊相關內容、股東會議案資訊、股東會議事錄電子檔、召開股東會辦理提名董監事(含獨立董事)資訊及股東常會受理股東提案之相關作業資訊申報：</p> <p>（第一日至第三目略）</p> <p>（四）召開股東會辦理提名董監事(含獨立董事)之資訊：</p> <ol style="list-style-type: none"> 1.應於停止變更股東名簿記載日前公告受理提名及作業流程。 2.應於受理期間截止日後二日內公告被提名人名單。 3.應於董事會決議後二日內、股東常會開會四十日前或股東臨時會開會二十五日前，以上開日期孰前者為準，公告董事會決議結果、候選人名單及被提名人未列入候選人名單之理由。 4.應於選舉後二日內公告當選情形。 <p>（第五目略）</p>	<p>一、配合本中心推動興櫃公司董事性別多元化及董監事候選人名單申報資訊之實務作業，爰修正本條第一項第十五款第四目規定，明定興櫃公司於公告候選人名單時應包含之資訊，並新增自願揭露資訊(如：董事性別等)。</p> <p>二、配合「證券交易法第四十三條之一第一項取得股份申報辦法」修正條文第六條及第七條，取得人除維持現行公告方式外，其申報書件改經由公開資訊觀測站開設方式上傳檔案，爰酌修本條第一項第三十七款文字。另配合「證券交易法第四十三條之一第一項取得股份申報辦法」增訂第八條規定，爰配合增訂本條第一項第三十七款第三目規定。</p>

修正條文	現行條文	說明
<p>(第十六款至第三十六款略)</p> <p>三十七、依證券交易法第四十三條之一第一項取得股份申報辦法規定<u>申報及公告之事項</u>：</p> <p>(一)初次<u>申報及公告</u>：發行人為取得人時，應於取得日起十日內自行輸入；發行人為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於取得日起八日內將應行申報事項送達發行人，發行人並應於送達日起二日內代為輸入。</p> <p>(二)變動<u>申報及公告</u>：發行人為取得人時，應於事實發生之日起二日內自行輸入；發行人為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於事實發生之日起二日內將應行申報事項送達發行人，發行人並應於送達當日之次一營業日交易時間開始二小時前代為輸入。</p> <p><u>(三)特別申報及公告：發行人為被取得股份之公司，且取得人為政府管理之退休與保險基金者，取得人應於持股計算基準日（每年六月三十日及十二月三十一日）起八日內將應行申報事項送達發行人，發行人並應於送達日起二日內代為輸入。</u></p> <p><u>本款應行申報事項輸入至公開資訊觀測站後，即屬完成申報及公告。</u></p> <p>(以下略)</p>	<p>(第十六款至第三十六款略)</p> <p>三十七、依證券交易法第四十三條之一第一項取得股份申報辦法規定<u>公告申報之事項</u>：</p> <p>(一)初次<u>申報</u>：發行人為取得人時，應於取得日起十日內自行輸入；發行人為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於取得日起八日內將應行申報事項送達發行人，發行人並應於送達日起二日內代為輸入。</p> <p>(二)變動<u>申報</u>：發行人為取得人時，應於事實發生之日起二日內自行輸入；發行人為被取得股份之公司，且取得人非屬公開發行公司者，取得人應於事實發生之日起二日內將應行申報事項送達發行人，發行人並應於送達當日之次一營業日交易時間開始二小時前代為輸入。</p> <p>(以下略)</p>	