**List of Things Required of Companies with International Bond Listed on TPEx (applicable to foreign issuers whose stocks or depositary receipts are not listed for trading in the Republic of China)**

■ For foreign issuers of international bonds whose stocks or depositary receipts are not listed for trading in the Republic of China, information reporting shall be made in accordance with Articles 35 to 40 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds. Issuers can use this list as a reference and may hire agents in the Republic of China to act on their behalf.

■ In addition to Articles 35 to 40 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds, information reporting by domestic issuers and primary and secondary listed foreign companies on the TWSE or TPEx shall also be governed by Article 3-1 of the Taipei Exchange Rules Governing Information Reporting by Companies with TPEx Listed Securities (consistent with the requirements for domestic enterprises). Thus please also refer to the "List of Things Required of Issuers of Straight Corporate Bonds/Bank Debentures/Convertible / Exchangeable/Warrant Bonds" applicable to the TPEx listed bonds.

1. **Things to do regularly**

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| **Things to do** | **Reporting time** | **Procedure or URL** | **Regulatory basis** |
| 1. Pay listing fee
 | Before first-time listing and every subsequent January | Payments to be made according to the Listing Fee of International Bond Notice of the TPEx Administration Department | Article 8 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds  |
| 1. Report international bond issuer and issue information
 | Before the start day for TPEx trading and within ten days after the end of every month during issue | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmInternational Bond and Foreign Bond Issuer Database, International Bond and Foreign Bond Database: report issuer and issue information according to the specified format. Convertible corporate bonds/overseas convertible corporate bonds shall be reported separately:Market Observation Post System (MOPS): Report conversion/swap of domestic/overseas securities | Articles 10 and 35 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. File annual report
 | On the day the annual report is completed or within 20 days after its print date | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmIssuer Annual Report Upload: upload annual reports according to the specified format.  | Article 35 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |

1. **Things to do on an ad-hoc basis**

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| **Things to do** | **Reporting time** | **Procedure or URL** | **Regulatory basis** |
| 1. Any material information for which prompt reporting by the issuer is required according to the laws and regulations of the issuer's home country or the place where its shares are traded; where the issuer is a branch of a foreign financial institution or a company controlled by another company, the issuer shall additionally include information on which prompt reporting is required according to the laws and regulations of the home country of its home office or another company, or of the place where the shares thereof are traded.
2. Circumstances involving bond issuance, maturity, or allotment of shares according to the applicable rules.
3. Any change in the credit rating of the issuer or the bond.
4. Any other matter having a material influence on the price or value of the bond.
 | Announcement to be made before trading begins on the next business day following an event.  | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmImportant Bond Information Upload: upload annual reports according to the specified format. | Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. The prepayment of principal, retirement, redemption before maturity or any foreseeable change in the issuance balance not specified in the previously adopted terms and conditions of issuance for the corporate bonds.
 | Shall be reported within the time limit specified in the issuance rules; if the issuance rules do not specify the relevant time limit, shall be reported 7 business days before the change in issuance balance.  | 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). Http://siis.twse.com.tw/e\_bond.htm / report change in issuance balance before maturity: Report “announcement of non-foreseeable change in issuance balance (when known - announcement of no change in issuance balance).”
2. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. Actual change in issuance balance pursuant to preceding subparagraph (applicable when there remains balance outstanding after the change)
 | Shall be reported within the next business day after the actual change in issuance balance. | 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). Http://siis.twse.com.tw/e\_bond.htm/ report change in issuance balance before maturity: Report “announcement of non-foreseeable change in issuance balance (change has occurred - but there is balance remaining after the change).”
2. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). Http://siis.twse.com.tw/e\_bond.htm / International Bond and Foreign Bond Database: Update balance of bonds outstanding at the end of the month and describe reasons for the change in the remarks field.
3. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. TPEx trading is terminated due to repurchase or redemption of the full amount or repayment of principal in full before maturity
 | Shall be reported within the time limit specified in the issuance rules; if the issuance rules do not specify the relevant time limit, shall be reported within the next business day after the issuer decides to repurchase the bonds. | * 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). Http://siis.twse.com.tw/e\_bond.htm /report change in issuance balance before maturity: Report the announcement of “Termination of TPEx trading due to repurchase or redemption of the full amount before maturity, or early repayment of principal in full due to other factors.”
	2. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm International Bond and Foreign Bond Database: modify balance outstanding and describe in the remarks field the date of early repurchase (redemption); if all balance outstanding is repurchased (redeemed), describe in addition the delisting date.
	3. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |

**List of Things Required of Companies with NTD-Denominated Foreign Bond Listed on TPEx (applicable to foreign issuers whose stocks or depositary receipts not listed for trading in the Republic of China)**

■ For foreign issuers of bonds whose stocks or depositary receipts are not listed for trading in the Republic of China, information reporting shall be made according to Article 3-4 of the Taipei Exchange Rules Governing Information Reporting by Companies with TPEx Listed Securities and be governed by Articles 35 to 40 of the Taipei Exchange Market Rules Governing Management of Foreign Currency Denominated International Bonds. Issuers can use this list as a reference and may hire agents in the Republic of China to act on their behalf.

■ Information reporting by foreign issuers that are primary and secondary listed companies on the TWSE or TPEx shall be governed by Article 3-4 of the Taipei Exchange Rules Governing Information Reporting by Companies with TPEx Listed Securities, to which Article 3-1 of the same Rules applies. Therefore, please refer to the "List of Things Required of Issuers of Straight Corporate Bonds/Bank Debentures/ Convertible/Exchangeable/Warrant Bonds" applicable to the TPEx listed bonds.

* 1. **Things to do regularly**

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| **Things to do** | **Reporting time** | **Procedure or URL** | **Regulatory basis** |
| 1. Pay fees for TPEx trading of foreign bonds
 | Before first-time listing and every subsequent January | Payments to be paid at the cashier of the TPEx Administrative Department | Fee schedules for security listing on TPEx |
| 1. Report foreign bond issuer and issue information
 | Before the start day for TPEx trading and within ten days after the end of every month during issue | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmInternational Bond And Foreign Bond Issuer Database, International Bond And Foreign Bond Database: report issuer and issue information according to the specified format. Convertible corporate bonds/overseas convertible corporate bonds shall be reported separately:Market Observation Post System (MOPS): Report conversion/swap of domestic/overseas securities | Governed by Articles 10 and 35 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds  |
| 1. File annual report
 | On the day the annual report is completed or within 20 days after its print date | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmIssuer Annual Report Upload: upload annual reports according to the specified format.  | Governed by Article 35 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |

* 1. **Things to do on an ad-hoc basis**

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| --- | --- | --- | --- |
| **Things to do** | **Reporting time** | **Procedure or URL** | **Regulatory basis** |
| 1. Any material information for which prompt reporting by the issuer is required according to the laws and regulations of the issuer's home country or the place where its shares are traded; where the issuer is a branch of a foreign financial institution, or a company controlled by another company, the issuer shall additionally include information for which prompt reporting is required according to the laws and regulations of the home country of its home office or another company, or of the place where the shares thereof are traded.
2. Circumstances involving bond issuance, maturity, or allotment of shares according to the applicable rules.
3. Any change in the credit rating of the issuer or the bond.
4. Any other matter having a material influence on the price or value of the bond
 | Announcement to be made before trading begins on the next business day following an event.  | Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China).http://siis.twse.com.tw/e\_bond.htmImportant Bond Information Upload: upload annual reports according to the specified format. | Governed by Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. The prepayment of principal, retirement, redemption before maturity or any foreseeable change in the issuance balance not specified in the previously adopted terms and conditions of issuance for the corporate bonds
 | Shall be reported within the time limit specified in the issuance rules; if the issuance rules do not specify the relevant time limit, shall be reported 7 business days before the change in issuance balance.  | * 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm/ report change in issuance balance before maturity: Report “announcement of non-foreseeable change in issuance balance (when known - announcement of no change in issuance balance).”
	2. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Governed by Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. Actual change in issuance balance pursuant to preceding subparagraph (applicable when there remains balance outstanding after the change)
 | Shall be reported within the next business day after the actual change in issuance balance. | * 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm/ report change in issuance balance before maturity: Report “announcement of non-foreseeable change in issuance balance (change has occurred - but there is balance remaining after the change).”
	2. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm/ International Bond and Foreign Bond Database: Update balance of bonds outstanding at the end of the month and describe reasons for the change in the remarks field.
	3. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Governed by Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |
| 1. TPEx trading is terminated due to repurchase, redemption of the full amount or repayment of principal in full before maturity
 | Shall be reported within the time limit specified in the issuance rules; if the issuance rules do not specify the relevant time limit, shall be reported within the next business day after the issuer decides to repurchase the bonds. | * 1. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm/ report change in issuance balance before maturity: report the announcement of “Termination of TPEx trading due to repurchase or redemption of the full amount before maturity, or early repayment of principal in full due to other factors.”
	2. Please go to the Market Observation Post System - Foreign Bond Issuer Reporting System (applicable to issuers not having issued publicly offered equity products in the Republic of China). http://siis.twse.com.tw/e\_bond.htm International Bond and Foreign Bond Database: modify balance outstanding and describe in the remarks field the date of early repurchase (redemption); if all balance outstanding is repurchased (redeemed), describe in addition the delisting date.
	3. Notify TPEx by email upon the completion of the aforementioned announcement.
 | Governed by Article 36 of the Taipei Exchange Rules Governing Management of Foreign Currency Denominated International Bonds |