

Uni-President Enterprises Corp.
Rules Governing the Scope of Powers of Independent Directors

- Article 1 To ensure good corporate governance and establish a sound independent director system, these Rules are adopted pursuant to Article 26, paragraph 1 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Article 2 Except as otherwise provided by law and regulation or by the articles of incorporation, matters concerning the duties of independent supervisors of this Corporation shall be as set out in these Rules.
- Article 3 At least one independent director shall attend each meeting in person. The following matters shall be submitted to the board of directors for resolution, each independent director shall attend in person; if an independent director is unable to attend in person, he or she shall appoint another independent director to attend as his or her proxy. If an independent director expresses any objection or reservation about a matter, it shall be recorded in the board meeting minutes. An independent director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes:
1. This Corporation's business plan.
 2. Annual and quarterly financial reports, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
 3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Act, and an assessment of the effectiveness of the internal control system.
 4. The regulations governing acquisition or disposition of assets, derivatives transactions, granting of loan, making of endorsement or guarantee enacted or amended pursuant to Article 36-1 of the Act.
 5. Matters in which a director is an interested party.
 6. Asset transactions or derivatives trading of a material nature.
 7. Loans of funds, endorsements, or provision of guarantees of a material nature.
 8. The offering, issuance, or private placement of equity-type securities.
 9. The hiring or dismissal of a certified public accountant and their compensation.

10. Appointment and dismissal of financial, accounting or internal audit supervisors.
11. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.
12. Other matters required by law, regulation, or the articles of incorporation to be approved by resolution at a shareholders meeting or a board meeting, or any matter of a material nature as prescribed by the competent authority.

The term "related party" in subparagraph 11 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (For foreign companies whose stock has no par value or a par value other than NTD10, the "5 percent of paid-in capital" in the paragraph above shall be calculated instead as 2.5 percent of shareholders' equity.)

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened.

Article 4 This Corporation may shall take out liability insurance for all its independent directors with respect to liabilities under the law resulting from the performance of duties during their terms of office.

A company shall discuss or report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has taken out or renewed for independent directors, at the next board meeting.

Article 5 This Corporation shall set the remuneration of the independent directors in its articles of incorporation or by a resolution of a shareholders meeting, and may consider providing a reasonable level of remuneration different from that of ordinary directors. This Corporation may also, in accordance with procedures prescribed by law, consider providing remuneration for independent directors in the form of a fixed monthly salary, rather than as distributions from the earnings of the company.

Article 6 All independent directors of this Corporation shall pursue continuing education, including attending the relevant training courses as required.

Article 7 This Corporation may not obstruct, refuse, or evade the actions of independent directors in business execution. As they deem necessary for business execution, independent directors may request the board to appoint relevant personnel or to may hire by themselves professionals for assistance. Any relevant expenses necessary are borne by this Corporation.

Article 8 These Rules were duly enacted on March 28, 2013, duly and any amendments shall be implemented after adoption by the board of directors.

1st amendment made on Dec. 20, 2017

2st amendment made on Dec. 23, 2020