

The Listing Rules

	一般事業 General Enterprise	科技事業 Technology Enterprise / 農技事業 Agriculture Enterprise
設立年限 Duration of Existence	<p>三年以上業務紀錄。</p> <p>The foreign issuer or any of its controlled companies shall have an operational track record of 3 years or longer.</p>	<p>一年以上業務紀錄。</p> <p>The foreign issuer or its controlled company which is a technology company shall have the business records for one or more fiscal years.</p>
公司規模 Company Size	<p>實收資本額或淨值達6億元或市值達16億元。</p> <p>Paid-in Capital or Net worth: NT\$ 600,000,000 Market Capitalization: NT\$1,600,000,000</p>	<p>實收資本額或淨值達3億元或市值達8億元。</p> <p>Paid-in Capital or Net worth: NT\$ 300,000,000 Market Capitalization: NT\$800,000,000</p>
獲利能力及其他 Profitability and Alternative	<p>類型一：一般獲利條件</p> <p>最近3個會計年度之稅前淨利累計達2.5億元以上且最近1個會計年度之稅前淨利達1.2億元及無累積虧損。</p> <p>Criterion I: General profit test</p> <p>The cumulative net income before tax for the most recent three fiscal years of the foreign issuer is NT\$250 million or higher, and the net income before tax for the most recent fiscal year is NT\$120 million or higher and the foreign issuer has no accumulated deficits. 類型二：</p> <p>市值達新臺幣50億元以上者，符合營收/現金流量/淨值標準</p> <p>Criterion II: Market Cap to be listed is NT\$5 billion or more, and meets revenue/ cash flow/net worth test.</p> <p>類型三：市值達新臺幣60億元以上者，符合營收/淨值標準</p> <p>Criterion III: Market Cap to be listed is NT\$6 billion or more, and meets revenue/ net worth test.</p>	<p>會計師查核簽證最近期財務報告之淨值不低於股本2/3，且需證明有足供上市掛牌後12個月之營運資金。</p> <p>At the time of listing application, the net worth on the most current financial report of the company shall not be lower than 2/3 of the capital and the working capital is sufficient to operate the business for 12 months after the listing. For a foreign issuer who issues stocks that have no par value or the par value is not NT\$10, net worth of the company shall not be lower than 2/3 of the sum of capital plus capital reserve - premiums over the par value.</p>
股權分散 Dispersion of Shareholding	<p>記名股東1,000人以上，內部人持股逾50%之法人股東以外之記名股東不少於500人，且其持股份合計達發行股份2成或逾1,000萬股。</p> <p>The number of holders of registered shares shall be 1,000 or more. Also, shareholders, other than insiders of the company and judicial entities whose shares are held by those insiders with more than 50% shareholding shall not be less than 500, and the total number of shares they hold shall be 20 percent or greater of the total outstanding shares, or at least 10 million.</p>	<p>記名股東500人以上，且扣除內部人持股逾50%之法人股東以外之記名股東，其所持股份合計占發行股份總額20%以上或滿500萬股。</p> <p>The number of holders of registered shares shall be 500 or more. Also, shareholders, other than insiders of the company and judicial entities whose shares are held by those insiders with more than 50% shareholding shall hold 20 percent or greater of the total outstanding shares, or at least 5 million.</p>
公司治理 Corporate Governance	<ol style="list-style-type: none"> 董事會成員不得少於5人，應設置獨立董事人數不得少於3人，且不得少於董事席次五分之一，其中獨立董事至少1人應在中華民國設有戶籍。 獨立董事之專業資格、持股與兼職限制、獨立性之認定，準用中華民國證券法令之規定。 應設置薪資報酬委員會人數不得少於3人，成員資格、職權行使準用中華民國證券法規。 	<ol style="list-style-type: none"> 董事會成員不得少於5人，應設置獨立董事人數不得少於3人，且不得少於董事席次五分之一，其中獨立董事至少1人應在中華民國設有戶籍。 獨立董事之專業資格、持股與兼職限制、獨立性之認定，準用中華民國證券法令之規定。 應設置薪資報酬委員會人數不得少於3人，成員資格、職權行使準用中華民國證券法規。