

Items Required in Foundations' Final Accounts

The items required in foundations' final accounts and their sequence are as follows:

- I. Cover (Format 4-1)
- II. Table of Contents
- III. General Explanation (Format 4-2)
 - (I) Foundation Overview (basis of establishment, purpose of establishment, organization profile)
 - (II) Results of the implementation of work plans or strategies in the current year
 - (III) Summary of final accounts
 1. Actual income and expenditures in business operations
 2. Actual cash flow
 3. Actual changes in net worth
 4. Actual asset/liabilities
 - (IV) Others
- IV. Main tables
 - (I) Income and Expenditures Final Accounts Table (Format 4-3)
 - (II) Cash Flow Final Accounts Table (Format 4-4)
 - (III) Statement of Changes in Net Worth (Format 4-5)
 - (IV) Balance Sheet (Format 4-6)
- V. Statements
 - (I) Income Statement (Format 4-7)
 - (II) Expenditures Statement (Format 4-8)
 - (III) Fixed Asset Investment Statement (Format 4-9; not required for foundations without investment in fixed assets)
 - (IV) Investment and Profit and Loss Statement (Format 4-10; not required for foundations without investment in other entities)
 - (V) Statement of Changes in Funds (Format 4-11)
- VI. Reference tables
 - (I) Number of Employees Compilation Table (Format 4-12)
 - (II) Personnel Cost Compilation Table (Format 4-13)
- VII. Appendix: Final accounts information on investees in which the Company holds more than 50 percent of shares

VIII. Back cover (Format 4-14)

Format 4-1

(Foundation name)

〇〇 (year) Final Accounts

(From 〇〇 (month) 〇〇 (date), 〇〇 (year) to 〇〇 (month) 〇〇 (date),
〇〇 (year))

(The name of the cover may be adjusted in accordance with the laws on
the establishment of the foundation)

Edited by (Foundation name)

Format 4-2

(Foundation name)
General Explanation
(year)

- I. Foundation Overview (basis of establishment, purpose of establishment, organization profile)
- II. Results of the implementation of work plans or strategies in the current year
- III. Summary of final accounts
 - (I) Actual income and expenditures in business operations
 - (II) Actual cash flow
 - (III) Actual changes in net worth
 - (IV) Actual asset/liabilities
- IV. Others
(Material commitments, contingent liabilities, etc.)

Format 4-3

(Foundation name)

Income and Expenditures Final Accounts Table

○○○○ (year) Unit: NTD

Final Accounts in the Previous Year	Account	Budget Amount in the Current Year (1)	Final Accounts in the Current Year (2)	Comparison of Increase or Decrease	
				Amount (3)=(2)-(1)	% (4)=(3)/(1)* 100
	Income Operating income Income from labor services Sales revenue Donated income : Income from other operations Financial income Other income				

	from other operations : Expenditures Business expenditures Cost of labor services Cost of sales Management expenses Other business expenditures : Expenditures of other operations Financial expenses Other expenditures of other operations : Income tax expenses (benefits) Surplus (deficit) of current period				
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Instructions for completing the table:

1. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.
2. Please use notes or an appendix to explain the 4 budget (final) accounts for the other comprehensive surplus/deficit of the year including the following contents:

Final Accounts in the Previous Year	Account	Budget Amount in the Current Year	Final Accounts in the Current Year	Compariso n of Increase or Decrease
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	Other comprehensive surplus/deficit of the year : Total other comprehensive surplus/deficit of the year			
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Format 4-4

(Foundation name) Cash Flow Final Accounts

○○○○ (year) Unit: NTD

Item	Current Year Budget Amount	Current Year Amount in Final Accounts	Comparison of Increase or Decrease	
			Amount	%
	(1)	(2)	(3)=(2)-(1)	$\frac{(4)}{(1)} \times 100$
Cash flow from business activities				
Surplus (deficit) before tax				
Interest and dividend adjustment				
Surplus (deficit) before tax before interest and dividend				
Adjusted non-cash items				
:				
Net cash inflow (outflow) from business activities				
Cash flow from investment activities				
Decreased current financial assets and short-term advances				
Decreased Investment, long-term receivables, loans, and reserve funds.				
Decreased property, plant and equipment				
Decreased intangible assets and other assets				
:				
Net cash inflow (outflow) from investment activities				
Cash flow from financing activities				
Increased short-term liabilities, current financial liabilities, and other liabilities				
Increased long-term liabilities				
Increased funds and reserves				
Cash inflow from other financing activities				
:				

Net cash inflow (outflow) from financing activities				
Net increase (net decrease) of cash and cash equivalents				
Opening cash and cash equivalents				
Closing cash and cash equivalents				

Instructions for completing the table:

1. The table is based on cash and cash equivalents including cash and debt securities due or repaid within three months from the date of investment.
2. Due to requirements for full disclosure, investment and financing activities that do not affect cash flow shall be explained in the remarks.

Format 4-5

(Foundation name)

Statement of Changes in Net Worth

○○○○ (year) Unit: NTD

Account	Opening balance	Current year		Ending balance	Explanati on
		Increase	Decrease		
Funds					
Founding fund					
Donated funds					
Other funds					
Surplus					
Special surplus					
:					
Accrued					
balance					
Cumulative					
surplus					
Cumulative					
deficit					
Net worth of					
other accounts					
Other					
comprehensi					

ve accrued balance Net deficit due to non- inclusion in cost of pension benefits					
Total					

Instructions for completing the table:

1. The reasons for the increase and decrease in each net worth account in the current year shall be specified in the explanation field.
2. The table shall be filled in accordance with the ledgers after account settlement (e.g. surplus (deficit) of current period shall be transferred to accrued balance).

Format 4-6

(Foundation name)

Balance Sheet

December 31, ○○○○ (year)

Unit: NTD

Account	Final Accounts in the Current Year (1)	Final Accounts in the Previous Year (2)	Comparison of Increase or Decrease	
			Amount (3)=(1)-(2)	% (4)=(3)/(2)* 100
Assets				
Current assets				
Cash				
Investment, long-term receivables, loans and reserves				
Equity-accounted investments				
Property, plant and equipment				
Land				
Investment property				
Investment property				
Intangible assets				
Intangible assets				
Other assets				
Deferred assets				
Total assets				
Liabilities				
Current liabilities				
Short-term liabilities				
Long-term liabilities				
Long-term debt				
Other liabilities				
Liability reserve				

Total liabilities				
Net worth				
Funds				
Founding fund				
Surplus				
Special surplus				
Accrued balance				
Cumulative surplus				
Net worth of other accounts				
Other comprehensive accrued balance				
Total net worth				
Total liabilities and net worth				

Instructions for completing the table:

1. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.
2. The table shall be filled in accordance with the ledgers after account settlement (e.g. surplus (deficit) of current period shall be transferred to accrued balance).

Format 4-7

(Foundation name)

Income Statement

○○○○ (year) Unit: NTD

Account	Current Year Budget Amount (1)	Current Year Amount in Final Accounts (2)	Comparison of Increase or Decrease		Explanati on
			Amount (3)=(2)-(1)	% (4)=(3)/(1)* 100	
Example (1) Income from labor services Xx Project					
Example (2) Sales revenue Xx Project					
Total					

Instructions for completing the table:

1. The reasons for an increase or decrease of more than 10% shall be specified in the explanation field.

2. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.

Format 4-8

(Foundation name)
Expenditures Statement

○○○○ (year) Unit: NTD

Account	Current Year Budget Amount (1)	Current Year Amount in Final Accounts (2)	Comparison of Increase or Decrease		Explanatio n
			Amount (3)=(2)-(1)	% (4)=(3)/(1)* 100	
Example (1) Labor cost Xx Project Xx expenses Xx expenses :					
Example (2) Management expenses Xx Project Xx expenses Xx expenses :					
Total					

Instructions for completing the table:

1. The reasons for an increase or decrease of more than 10% shall be specified in the explanation field.

2. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.

Format 4-9

(Foundation name)
Fixed Asset Investment Statement

○○○○ (year) Unit: NTD

Item	Current Year Budget Amount (1)	Current Year Amount in Final Accounts (2)	Comparison of Increase or Decrease		Explanatio n
			Amount (3)=(2)-(1)	% (4)=(3)/(1)* 100	
Property, plant and equipment Land Land improvements Buildings and structures Machinery and equipment Transportati on Equipment Miscellaneo us equipment Leased assets Leasehold improvements Fixed assets in purchase or under construction Investment property					
Total					

Instructions for completing the table:

- Where the ownership of fixed assets purchased by the foundation with its own funds or government subsidies or donations is vested in the foundation, the fixed assets shall be expressed in this table.

2. The scope of information to be filled in the table includes property, plant and equipment and investment property. Fixed assets in purchase or under construction (e.g. payment for ordered machinery and equipment) refers to items added this year. The amount for completed fixed assets in the current year and corrections for accounting errors in previous years are not included in this table.
3. The reasons for an increase or decrease of more than 20% shall be specified in the explanation field.
4. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.

Format 4-10

(Foundation name)

Investment and Profit and Loss Statement

○○○○ (year) Unit: NTD

Reinvestment business			Investment amount			Shareholding percentage		Investment income		Explanation
Name	Total paid-in capital as of current year	Number of issued shares	Investment in previous years	Increase (decrease) in investment in current year	Net investment amount as of current year	Number of shares held as of current year	Percentage of issued shares %	Cash dividend	Profit and loss from investment recognized by the equity method	
		(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)=(5)/(1)*100			

Instructions for completing the table:

1. This table should show long-term equity investment held by the

foundation.

2. Stock dividends received from investee companies shall be specified in the Explanation field.
3. Where the long-term equity investment is evaluated through the equity method, the surplus (deficit) from investment recognized based on the shareholding ratio in the investee company and its annual net profit (net loss) shall be specified in the "profit and loss from investment recognized by the equity method" in the Investment income field.
4. Reasons and amounts for differences between the investment amount and the amount under the long-term equity investment account for the investee business on the balance sheet, if any, shall be specified in the Explanation field.

Format 4-11

(Foundation name) Statement of Changes in Funds

○○○○ (year) Unit: NTD

Donor	Amount donated to the founding fund	Opening balance of the fund	Increase (decrease) of the fund in the current year	Ending balance of the fund	Percentage of donated funds %		Explanation
					Amount donated to the founding fund as a proportion of total funds	Ending balance of the fund as a proportion of total funds	
		(1)	(2)	(3)=(1)+(2)			
Government donations							
1. Central government							
xx Authority							
xx Special fund							
Parts relocated to the central government after downsizing of the provincial government							
2. Local Governments							
xx Municipality							
xx County (City)							
3. Cumulative surplus transferred fund							
4. Others							
Government donation subtotal							
Private donations							
1. Other organizations and institutions :							
2. Individuals :							
3. Cumulative surplus transferred fund							
Private donation subtotal							
Total							

Instructions for completing the table:

1. The calculation formula and basis of determination for amounts and percentages of government donations to the foundation specified in the table, the cumulative amount of government donations to the

- funds, and total funds shall be determined in accordance with the "Regulations on the Basis of Fund Calculation and Recognition of Foundations". In addition, the "Others" under government donations shall be based on the preceding letter. They shall include government donations to the fund that are not provided by the central or local governments (e.g. government foundations).
2. Differences between the statistics in the "Percentage of donated funds %" from various governments and the calculations made for the budget, if any, shall be explained in the Explanation field.
 3. The "xx Special fund" specified under the Central government in the table shall refer to the operating fund (including donations from national [provincial] enterprises before privatization), bond funds, operation funds, special income funds, and capital plan funds.
 4. The parts relocated to the central government in the table refers to donations provided by the Taiwan Provincial Government before the downsizing of the provincial government. The original names of the donors are shown.
 5. The "Other organizations and institutions" in the table include foreign government authorities, domestic and foreign private organizations and institutions, and trust funds.
 6. Please specify major donations from "Other organizations and institutions" and "Individuals" in the table and express others in the total amount.
 7. Percentages listed in the form shall be calculated to the second digit after the decimal point of the percentage.

Format 4-12

(Foundation name)

Number of Employees Compilation Table

○○ (year)

Unit: person

Title (Position)	Budget Amount in the Current Year (1)	Final Accounts in the Current Year (2)	Comparison of Increase or Decrease (3)=(2)-(1)	Explanation
Chairperson				
Dean				
Vice Dean				
Manager or Senior Executive Officer				
Deputy Manager or				
Senior Specialist				
Specialist				
Deputy Specialist				
Assistant Specialist				
:				

Total				
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Instructions for completing the table:

1. The "Title (Position)" in this table shall be expressed based on the budget formulation.
2. If the amount in the final accounts in the current year exceeds the budget amount, the reasons for the difference should be explained in the Explanation field.

Format 4-13

(Foundation name)

Personnel Cost Compilation Table

○○○○ (year)

Unit: NTD

Account Title (Position)	Budget Amount in the Current Year									Final Accounts in the Current Year									Comparison of increase (decrease) (3)=(2)-(1)	Explanation
	Salary	Overtime Pay	Allowances	Bonuses	Pension, Compensation, and Severance	Paid Insurance Premiums	Benefits Expenses	Other	Total (1)	Salary	Overtime Pay	Allowances	Bonuses	Pension, Compensation, and Severance	Paid Insurance Premiums	Benefits Expenses	Other	Total (2)		
Directors and Supervisors																				
Managers																				
Staff																				
:																				
:																				
:																				

:																				
:																				
:																				
Total																				

Instructions for completing the table:

1. The "Title (Position)" in this table shall be expressed based on the budget formulation.
2. If the amount in the final accounts in the current year exceeds the budget amount, the reasons for the difference should be explained in the Explanation field.

Format 4-14

Chief Accountant:
Chief:

Explanation:

1. The names of the chief and chief accountant shall be specified on the back cover and their seals shall be affixed (the seals may be processed with printed seals).
2. The quality and color used for the paper for the back cover shall be the same as the cover.

[Appendix 5]

5-1 Annual Work Report

○○ Foundation ○○ (year) Work Report

Unit: NTD

No.	Project name	Execution status and benefits	Execution time	Implementation method	Activity category 1 = Talent cultivation 2 = Art and cultural activity	Activity category (1-13)	Nature 1 = Organizer 2 = Joint/assistant organizer	Number of sessions	Number of hours	Number of participants / number of beneficiaries	Location	Whether it is an international event	Whether it is a cross-strait event	Funding Budget amount	Actual amount of utilization	Remarks
				Speeches, seminars								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Course, discussions								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				EXHIBITIONS, performances								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Contests								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Sponsorship, subsidies								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Promotion								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Other								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Speeches, seminars								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Course, discussions								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				EXHIBITIONS, performances								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			

				Contests								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Sponsorship, subsidies								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Promotion								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
				Other								<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Total																

Explanation:

1. implementation methods include speeches, seminars, course, discussions, exhibitions, performances, contests, sponsorship, subsidies, promotions, and others. Please provide a clear explanation based on actual conditions of the project. If the project includes multiple implementation methods, please describe the activity category, nature of activity, number of sessions planned, number of participants, location, whether it is an international event or a cross-strait event, budget, and actual amount of utilization in each activity.
2. Activity categories include talent cultivation and art and cultural activities. Talent cultivation refers to training programs provided to improve specific capabilities, knowledge, and skills of the general public and personnel of the foundation. Art and cultural activities refer to art promotion and related education activities other than talent cultivation. For activities that are not included in the two aforementioned categories or those that cannot be specified, please use text to describe the activity category.
3. If the activity category is "Art and cultural activity", please fill in the category of the art and cultural activity: 1 = visual arts; 2 = crafts; 3 = design; 4 = music; 5 = drama; 6 = dance; 7 = talk and singing; 8 = film; 9 = folk culture; 10 = language; 11 = books; 12 = variety; 13 = others. If the activity category is "talent cultivation", this field can be left empty.