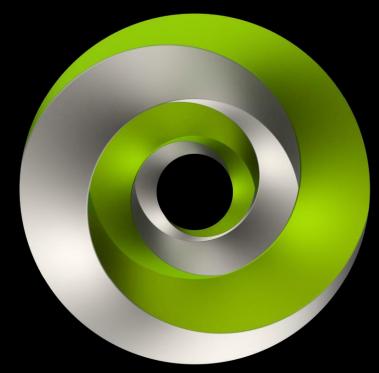
Deloitte. Legal



Legal Advisory Service

DTT Attorneys-at-Law Experience the future of law, today

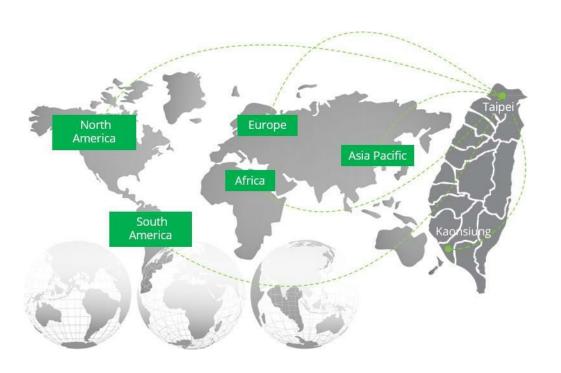
About Deloitte Legal

DTT Attorneys-at-Law team members graduated from first-class domestic and international law schools who are licensed to practice in Taiwan, the United States, or Mainland China. Some of the members also have professional experience in Japan and registered as a Gaikokuho Jimu Bengoshi (foreign affairs attorney). Our lawyers have considerable experience in local and transnational consultation, think from the client's perspective, assist in negotiations through our knowledge and experience, and provide integrated solutions. As a member of the global network of Deloitte Touche Tohmatsu Limited (DTTL), DTT Attorneys-at-Law has extensive resources and provides comprehensive "one-stop service" to serve client needs for cross-border transactions in Asia Pacific as well internationally. DTT Attorneys-at-Law is ranked as one of the top 10 law firms in Taiwan in the areas of Corporate Law and M&A by The Legal 500, an international firm which assesses over 90 law firms from all over the world.

Our Managing Partner, Justin Chen, has received high commendations from The Legal 500 for Dispute Resolution, Tax, and Corporate and M&A. Furthermore, our partner, Ingrid Chen, has received the honor of "Next Generation Partner" in Corporate and M&A.

Global Legal Network

DTTL's global network spreads across over 80 countries and regions around the world with more than 2,200 legal professionals who stand ready to provide legal services for clients. In Taiwan, our professional legal teams are located in Taipei and Kaohsiung.



Our People



Justin Y. Chen **Managing Partner** Tel: +886-2-2725-9968 Ext.3088 justinchen@deloitte.com.tw

Practice Areas

- · Legal service for Japanese enterprises
- Cross-border/onshore investment, M&A, JV, share transfers
- Taiwan capital market listing, privatization, restructuring
- · Consultation on company and securities laws, corporate governance, and internal control system
- · Labor law compliance and dispute resolution
- Consultation on compliance with laws and regulations on energy, finance or new ventures
- Enterprise legal risk management and contract review
- Cross-border and onshore commercial dispute consultation and resolution



Ingrid Y. Chen **Partner** Leader, Commercial and M&A Tel: +886-2-2725-9968 Ext.3735 ingridchen@deloitte.com.tw

Practice Areas

- · Onshore/offshore investments, JV, M&A
- · Restructuring, privatization, capital market
- · Finance compliance; competition law
- Family succession: start-ups



Sungmei Hsiung Partner Leader, Law & Tech Innovation Tel: +886-2-2725-9968 Ext.3900 sungmei@deloitte.com.tw

- · Dispute resolution (civil, criminal, administrative litigation, arbitration and negotiation)
- Patent, trademark, copy right, trade secret, anti-trust and other intellectual property laws related legal services in International area and Mainland China
- Strategic IP management, application, maintenance, management and due diligence
- Legal consultation of corporate governance evaluation system
- · Legal Services for digital forensics, contract management and other emerging technologies
- · Management system integration and implementation for patent, trademark and trade secret



David M. Lin **Partner** Leader, Legal Services for Renewable Energy Industry Tel: +886 2 27259968 Ext. 3623 davidmlin@deloitte.com.tw

Practice Areas

- M&A and commercial transactions for renewable energy
- Cross-border M&A, tender offer, and privatization
- Capital markets, equity/debt financing and derivative transactions
- · Compliance of financial, securities and derivatives laws and regulations
- Foreign Investment and group restructuring
- Corporate governance and financial supervisory



Hsienwei Chang Senior Associate Leader, Legal Compliance Service Tel: +886-2-2725-9968 Ext.3933 hsienwechang@deloitte.com.tw

Practice Areas

- · Agency and consultation of administrative remedy and civil action or non-contentious business
- · Legal consultation of tax and financial accounting
- Personal information system and AML/CFT mechanism establishment and relevant consultation
- Labor law, trade secret law and other legal compliance program Civil and commercial litigation
- Legal consultation on contract management system



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Practice Areas

- M&A. Onshore/offshore investments
- Startups, shareholders agreement
- Company & securities law and corporate governance
- Labor law compliance and dispute resolution
- · Commercial contract review

Our People



Yuying Y. Lin **Senior Associate** Leader, Legal Service for Japanese **Enterprises** Tel: +886-2-2725-9968 Ext.3089

Practice Areas

- Legal service for Japanese enterprises
- Cross-border/onshore investment, M&A, JV, share transfers
- Consultation on company and securities laws, corporate governance, and finance-related regulations
- Labor law compliance and dispute resolution
- Review and drafting of Chinese, English, and Japanese commercial contracts
- Cross-border and onshore commercial dispute resolution and representation



Joan C. Yu Associate Tel: +886-2-2725-9968 Ext.3708 ioavu@deloitte.com.tw

Practice Areas

- · Onshore/offshore investments, JV, M&A
- · Restructuring, privatization
- Finance compliance
- Family succession; start-ups

Our Service

Corporate and Mergers and Acquisition



- Onshore/offshore investments, IV, M&A
- · Restructuring and privatization
- · Capital market, IPO, DR issuance
- Banking, insurance, finance reporting

Law & Tech Innovation Services



- · Consulting, Representing and Arbitration and Digital Forensics on IP, Commercial and other
- IP Strategy, Application, Maintenance and Due Diligence
- Consulting on IP Management & Certification
- · TIPS Assistance and Planning of Corporate Governance

Offshore Wind, **Renewables & Energy**



- Cross-border M&A and JV for renewable energy industry
- · Legal consultation on business and commercial contract for offshore wind farm and renewable energy operation
- · Capital market listing and transactions for renewable energy industry

Email:

Governance, Risk and Compliance



- Corporate legal compliance program and contract management system
- Planning and consultation of personal information management system(PIMS)
- Planning and consultation of AML/CFT management system
- · Planning and consultation of anticorruption

Legal Management Consulting Services



- Legal Tech
- Legal Management Consulting
- Legal Process
- · Legal Risk and Matter Management

Labor Law



- Consultation of labor law issues
- · Audit of labor law compliance
- Agency and consultation of labor disputes in accordance with the Labor Incident Act
- · Consultation of labor matters involving foreign elements

Tax Dispute Resolutions & Litigation



- Agency of tax disputes
- · Agency and consultation of the Grand Panel and constitutional litigation
- Tax consultation

Deloitte Private Legal Services



- Family business succession and wealth management
- Family governance and family constitution
- Trusts, foundations and close companies
- Gift contracts and wills

Commercial Law



- Corporate and securities
- Contract; start-ups
 Real estates and
- Family succession, wealth management
- · Liquidation, reorganization, bankruptcy
- Dispute resolution and litigation
- - hotels energy and
 - environment Fair trade

 - Customer protection
 - Franchise

Legal Service for Japanese Enterprises



- lapanese/Taiwanese enterprises M&A and investment in Taiwan
- Legal service on labor laws
- · Commercial legal service and consultation on various legal issues

Corporate and Mergers and Acquisition





Onshore/offshore Investments, JV, M&A

Our team advises on issues involving inbound and outbound investments, joint ventures, and M&A transactions for foreigners and investors from Mainland China. We assist in developing deal structures, strategic negotiations, feasibility analysis for mergers, spin-offs, share swaps, share purchases, strategic alliances or special transaction models, conducting legal due diligence covering scopes of regulatory approvals, special permits and licenses, finance, material contracts, intellectual property rights, labor, litigation and non-litigation, drafting and reviewing of transactional documents, and advising on relevant legal issues.



Capital Market

Our team specializes in company and securities laws and regulations as well as corporate governance issues. We actively participate in Taiwan and foreign issuers in funds raising, IPO on domestic and international exchanges, secondary offering and DR issuance and are also able to assist clients in entering into capital market locally or internationally and leveraging resources from financing platforms.



Restructuring and Privatization



Our team provides advice on reorganization structures for group companies and multinational corporations and assists listed/public companies to carry out legal procedures for privatization as well as offers advice on risk evaluation. With the support from Deloitte & Touche, Deloitte & Touche Consulting Co., Ltd., and Deloitte & Touche Financial Advisory Corporation, we are able to provide comprehensive consulting, strategies and action planning for clients.

Banking, Insurance, Finance Reporting



We provide consultation and filing services concerning banking, insurance and financial rules and regulations to financial organizations and corporations, including compliance, strategy planning, license application and consulting.





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Law & Tech Innovation Services





Consulting, Representing and Arbitration and Digital Forensics on IP, Commercial and other Litigation

IP Strategy, Application, Maintenance and Due Diligence

increase scores of the corporate governance evaluation.

Our team focuses on assisting our client with IP creation, management,

protection and operation, particularly in patent applications and cross-border



Our team has extensive experience in litigation related services, including consulting, representing, arbitration and digital forensics and is therefore able to provide practical experience for our client, especially in IP and commercial dispute resolution. Our team can also provide local and international legal services regarding patent, trademark, copy right, trade secret and unfair competition dispute and so on.

3 4

patent portfolio and improving the value of trademarks as well as fair use of copyright and conducting IP due diligence during the M&A transactions. TIPS Assistance and Planning of Corporate

Governance



Consulting on IP Management & Certification

Our team has extensive experience in litigation and we also collaborate with management consulting experts at Deloitte to assist our clients with establishing consulting on ip management & certification system in order to mitigate the risk of leaking confidential information. Furthermore, we provide timely consultation services in relation to litigation when there is a potential infringement of the trade secret.

We have lawyers and patent attorneys on our team and integrated cross-industrial assistance experience for assessing and planning with intellectual property management systems to increase the ability of intellectual property management and portfolio for our clients and assist our client to receive TIPS verification as well as satisfying the requirements of corporate governance evaluation. In addition, we assist our clients with improving their internal control systems and processing procedures to strengthen their performance in corporate governance with special projects and





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Offshore Wind, Renewables & Energy





M&A of offshore wind power and renewable energy industry

1

Our team has experienced in cross-border and onshore M&A for offshore wind industry, providing structure planning, strategic suggestions, legal consultations, and contract drafting for share transfer, joint venture, and M&A transactions, and assisting in negotiation with counterpart for clients.





Listing, financing and capital market

3

services for renewable energy industry

agreement, and other important agreements. Cross-border business of renewable energy industry and legal services for labor laws



Our team specializes in legal services for renewable energy industry and capital market transactions, assisting in scheduling and conducting offshore and onshore listing, public offering, financing of shares, bond issuance, bank financing and other capital market fundraising services.

With highly internationalized offshore wind power and renewable energy industry, our team combines the extensive experiences in working crossborder consultations on laws and taxes issues for executive officers. We can provide comprehensive legal consultations for cross-border business and lahor laws

Our team provides consultations, drafting, analysis, and suggestions on a

variety of business contract for developers and suppliers, including contract for work, power purchase agreement, master purchase agreement, supply agreement, master services agreement, capacity reservation agreement, operation and maintenance agreement, vessel purchase and lease







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Governance, Risk and Compliance





Corporate Legal Compliance Program and Contract Management System

1

Legal compliance is different from obeying the law. The former is based on management principles by applying PDCA (Plan-Do-Check-Act) and helping all personnel establish a clear conformity on the concept of laws and regulations that they should comply with regarding their business; it can effectively prove that the business owner has performed the duties of a good administrator to the best of his abilities, thus relieving him from having to personally assume all legal responsibilities by himself. We are able to tailor our program and provide consultation to enterprises on important laws and regulations that are currently or about to be implemented. In addition, our team can provide a contract management system that can effectively improve the completeness of risk management and organization processes for our clients. We have years of experience in serving our clients in the financial industry and providing legal compliance solutions, including emerging legal compliance issues such as principles of financial service industries to treat clients fairly, legal compliance analysis projects for the whole company and data sharing between financial institutions.



Planning and consultation of AML/CFT management system

3

Together with Deloitte & Touche Consulting Co., we help domestic large financial holding companies, banks, securities, insurance companies and listed companies establish their AML/CFT management system, assisting finance industries in effectively complying with the Money Laundering Control Act, the Counter-Terrorism Financing Act and relevant subsidiary legislation from management aspect.

2

Planning and Consulting of Personal Information Management System and CBPR Cross Border Privacy Protection Rules



Together with Deloitte & Touché Consulting Co., we help domestic large financial holding companies, banks, securities, insurance companies and listed companies establish their personal information management system (PIMS), assisting many corporations to obtain privacy rights certification (BS10012 and TIPIPAS). We have also assisted corporations to obtain certificates of CBPR cross-border privacy rules under the APEC framework.

Planning and consultation of anticorruption



By leveraging international experience from Deloitte around the world, we assist corporations in preventing anti-corruption and insider trading in effectively complying with relevant criminal laws. In addition, we help corporations obtain ISO37001 certification.





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Legal Management Consulting Services





Legal Tech

Technology has changed the way we provide legal services. With new digital tools, we are able to assist the internal legal department of corporations with mitigating risks, ensuring consistency of operation cross-border. We can assist our client to alter their reappeared and routine work into automation workflow in order to improve efficiency and liability and help the legal department to focus on the high priority matters such as the strategic aspect of corporations. Deloitte Legal can provide suitable legal tech tools for consultation services for corporations.



Legal Process

3

Deloitte Legal can assist companies to evaluate and reallocate internal legal processes, including client/supplier contracts management, and legal compliance planning and consultation.

2

1

Legal Management Consulting (LMC)



The legal department nowadays faces a more strict, complex and diverse regulatory environment. To face challenges resulting from the globalization benefits, the rapid development of technologies and the expansion of the company scales and complexity, the workload of the legal department is continuing to increase. Under such circumstances, it is necessary for the legal department to reconsider its workflow and increase the efficiency of its work to create value for the company.

The LMC services are developed by lawyers and technical consultants, using commonly used modules, frameworks and systems to assist our clients to improve their work efficiency of the legal department and satisfy the demand of the company.

4

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Legal Risk and Matter Management



Our team can collaborate with the legal department of the company to evaluate the operating risk of the company and identify the potential legal risk and framework and planned solutions in advance to prevent major legal risks from happening, such as litigation, regulatory changes, contract management and privacy data protection issues.



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Labor Law





Consultation on labor law issues

We provide assistance to companies in drafting work rules, employment contracts, labor safety and health rules; consultation regarding employee's onboarding and resignation/termination; assurance of trade secret protection and compliance with the Personal Data Protection Act; arrangement and consultation of application regarding merger or reorganization as well as handling of disputes arising from work hours or other labor-related issues.

We provide guidance and advisory services to companies on the management system of the occupational safety and health management system in accordance with the requirements of competent authorities and international verification practices, as well as assist companies in obtaining relevant certification.



Consultation of labor matters involving foreign employees

4

We provide cross-border corporations with consultation on legal and contract matters regarding employment of foreign middle and senior personnel as well as matters with regard to employee incentive plans for cross-border employees.

Assessment of labor law compliance



We help businesses assess compliance with labor laws. Based on labor laws and regulations, orders and guidance as well as judicial opinions, we interview personnel focusing on corporations processes to determine the level of compliance with labor laws and provide consultation service to ensure that sufficient proof are on hand to be used as evidence or supporting documentation in case of labor disputes.

Representation and consultation on labor disputes in accordance with the Labor Incident Act



We help corporations prepare proof of evidence and handle mediation and litigation process of labor disputes due to the heavier burden of proof and judgment imposed on corporations by the enactment of the Labor Incident Act.





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Tax Dispute Resolutions & Litigation





Representation on tax disputes

1

We specialize in tax dispute resolution and consultation on business income tax, business tax, individual income tax, estate and gift tax, and provide our service together with other professionals in the Deloitte network.



Consultation and representation in the Grand Court and constitutional litigation cases



Tax cor

Tax consultation

3

Together with Deloitte & Touche, we may help corporations or high-net-worth individuals review contracts or legal documents drawn up during operation or asset allocation, discovering relevant accounting or tax risks and provide legal consultation and contract review services.

We have represented our clients on several tax cases and filed petitions to the Justices of the Constitutional Court for interpretation. We can also provide relevant consultation and representation in the Grand Court and constitutional litigation cases which will be enforced (the current system of which is to file a petition in the Judicial Yuan for interpretation) and the new system under the Supreme Administrative Court of the Grand Court for common cases, statutes or regulations in conflict with the Constitution or relevant laws, or legal issues with various legal opinions, and other similarly complicated cases which will have a great impact on the outcome of tax disputes for the taxpayers.



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Deloitte Private Legal Services





Family business succession and wealth management

1

We provide feasible structure planning for family business and wealth succession and assist in preparing legal documents. Differences in the terms of legal documents such as trust agreements, share purchase agreements, gift contracts, wills, and amendments to the Articles of Incorporation of close companies, etc., may have significant impact on the intended outcome. In addition, recognition of substance-over-form by tax authorities and trends in international anti-avoidance, etc., may also cause unforeseen costs for wealth planning. Our team can assist in integrating the legal, tax and financial advisory resources of Deloitte Taiwan to provide comprehensive consultant services.



Trusts, foundations and close companies

3

Our team provides customized legal solutions concerning domestic or cross-border trusts, foundations, and close companies. We also assist clients in the implementation of setting up phases, review relevant contracts and terms and share practical experience. We have strong cooperation with foreign lawyers to provide clients with insightful advice in complying with local laws and regulations.

2

Family governance and family constitution



Through a professional team, we conduct interviews with family members to understand their real intentions, provide legal analysis and advice, and assist in formulating family constitution that embodies the family's recognized values for future compliance and implementation. Declaring family's goals and values and setting up the code of conduct for family members with the family constitution not only integrate the interest of the family members and promote unity, but also help to uphold mutual coexistence and co-prosperity between family and business and achieve effective family governance.

4

Gift contracts and wills



Our team leverages the legal and tax professionals of Deloitte to assist family members with wealth succession planning. We also provide legal consultation concerning terms and conditions for gift and will, and assist in liaising with trust institutions and notary publics to facilitate the execution of personal wills to sustain the legacy of family wealth.

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) Team



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Commercial Law





Corporate Law

1

Our team is experienced in advising legal matters for listed and foreign companies and providing comprehensive solutions. Corporate management, shareholders and board meetings, general matters involving company law and relevant regulations, interpretations and judicial practice, choices of corporate forms, contract provisions, governance and compliance.



Contract

3

We provide services such as consulting, drafting and reviewing contracts for investment, joint venture, funds raising, commercial purchase, loan, subcontracting, engagement, guarantee, confidentiality, memorandum of understanding, technical instruction and cooperation.



Liquidation, Reorganization and Bankruptcy

5

Our team provides integrated advisory services together with the Deloitte & Touche Financial Advisory team for debt negotiation, liquidation, reorganization and bankruptcy proceedings.



Real Estate and Hotels

7

Our team may assist real estate related contract drafting and negotiating, project development, finance and trust advisory services, as well as establishment of systems for personal data protection, reservation, outsourcing and licensing.

Securities Law



We have profound experiences in assisting IPO companies, and may provide training courses for directors and officers on laws and regulations governing public offering companies, e.g., insider trading, manipulation, special criminal liabilities, acquisition, and private placement.

Start-ups



Our team has consolidated sources from Deloitte with cross-function platforms to support clients with professional and total solutions on start- up related issues covering finance, accounting, tax, and legal aspects.

6 Dispute Resolution and Litigation



We provide advisory services for negotiations, settlement, reconciliation and commercial arbitration prior to proceedings, with support from Deloitte & Touche in finance, tax, forensic and digital accounting.





Energy and Environment

8

9

We provide compliance and advice for transactions involving solar power, wind farms, gas, and other energy and environment related industries, procurement contract negotiations, as well as transactions involving domestic and transnational financing projects.



Customer Protection and Franchise

10

We have expertise in assisting brand owners and franchisers in local and international compliance, e.g., building systematic and standardized procedures for customer protection, food safety, personnel, personal data, trade secret, disputes, reviewing franchise and supply chain documents, and advising on relevant issues.

Fair trade and Anti-trust



Sales volume and market share are thresholds for combination filing when horizontal integration is involved in commercial activities and M&A transactions. We may assist in the evaluation for anti-merger filing and provide advice on unfair competition, concerted actions and multilevel marketing.

eam



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Legal Service for Japanese Enterprises



We have a fully-dedicated team whose members are fluent in Japanese and can provide clients with the most comprehensive legal services. Aside from registration as Gaikokuho Jimu Bengoshi (foreign affairs attorney) in Japan, we also have lawyers who have obtained master's degrees from well-known Japanese universities and have extensive working experience in Japan. Our lawyers are not only experienced and have excellent knowledge of Japanese but are also quite familiar with Japanese business culture and can provide Japanese business clients with the most efficient, professional and comprehensive legal services.



Japanese/Taiwanese enterprises M&A and investment in Taiwan

1

We provide services for Japanese and Taiwanese enterprises on corporate mergers and acquisitions. In the early stages, we offer legal consultation, investment structure analysis and investment strategy planning, legal due diligence, and other services. In the middle and late stages, we provide assistance in the review with regard to merger-related contracts, as well as consultation on matters related to subsequent contract negotiations. At the same time, we can also assist in registration or application for permits with the competent authority in response to mergers. In addition, for Japanese enterprises planning to invest in Taiwan, we can provide support in evaluating the structure and type of investment in Taiwan as well as provide legal consulting services on related matters such as registration or application permits required for investment, and application of work permits and residence certificates for foreigners for subsequent work in Taiwan.

2

Legal service on labor laws



Because our team members have extensive knowledge of Japanese corporate culture and also understand the differences between Japanese and Taiwanese corporate cultures, we can integrate both Japanese and Taiwanese corporate thinking when providing services related to labor laws. Utilizing the best method to explain the similarities and differences in the handling of labor relations between Japanese and Taiwanese companies, we are able to conduct professional and comprehensive analysis of various labor law related issues to provide clients with the most extensive labor legal services.



Commercial legal service and consultation on various legal issues

3

We are able to provide legal services related to multinational business activities of Japanese and Taiwanese companies, including consultation on related laws and regulations such as the Company Act and Securities and Exchange Act, reviewing or drafting company articles of association or other internal rules, drafting proposals for shareholders or board of directors meetings, and assisting in the formulation of strategies for such meetings. We also offer assistance in handling bankruptcy, reorganization, liquidation and other procedures of companies, contract review and drafting services, and provide clients with various countermeasures and handling methods for lawful and effective management of the company. In addition, we also provide legal consultation on Fair Trade Act, Personal Data Protection Act, Consumer Protection Act, Intellectual Property Law, etc., as well as provide assistance to clients in handling sanctions or letter orders from competent authorities, and in the resolution of business disputes, including assistance in settlement negotiations, mediation, arbitration, litigation, and other related dispute resolution services.





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