

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, Ingrid Chen, has received the honor of "Next Generation Partner" from The Legal 500 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



Ingrid Y. Chen
Managing 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



Justin Y. Chen
Leader, Legal Service for Japanese Enterprises
 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



David M. Lin
Leader, Legal Services for Renewable Energy Industry
 Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw

Practice Areas

- M&A and commercial transactions for renewable energy industry
- 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



Sungmei Hsiung
Leader, Intangibles, Data & Technology
 Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw

Practice Areas

- Dispute resolution(civil, criminal, administrative litigation, arbitration and negotiation)
- Patent, trademark, copyright, 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, trade mark and trade secret



Jones K. Lin
Leader, Real Estate, Construction and Public Law
 Tel: +886-2-2725-9968 Ext. 3007
jonlin@deloitte.com.tw

Practice Areas

- Civil, criminal, administrative, and constitutional litigation
- Government procurement
- Dispute resolution in engineering and construction law
- Urban planning, urban renewal, and Joint construction contract
- White-collar crime
- Family law
- Labor-related regulation and labor-management disputes

Our People



Yuying Y. Lin
Senior Associate
Leader, Legal Service for Japanese Enterprises
Tel:+886-2-2725-9968 Ext.3089
yuyilin@deloitte.com.tw

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
Senior Associate
Tel:+886-2-2725-9968E xt.3708
joayu@deloitte.com.tw

Practice Areas

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



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
- Legal consultation on contract management system



Show Y. Chen
Senior Associate
Leader, District Legal Service
Tel:+886-7-971-3338 Ext.8715
shochen@deloitte.com.tw

Practice Areas

- M&A, Onshore/ offshore investments
- Startups, share holders agreement
- Company & securities law and corporate governance
- Labor law compliance and disputer solution
- Commercial contract review
- Civil and commercial litigation

Our People



Rebecca Chang

Director

Tel: +886-2-2725-9968 Ext.3153

rebchang@deloitte.com.tw

Expertise

- Contract Management System Design and Planning
- Design and Planning of Legal Digital Tools
- Data Governance and Analysis
- Data Privacy Protection
- Application of Generative AI Technology in Legal Services



Alex Chien

Developer

Tel: +886-2-2725-9968 Ext.3143

alechien@deloitte.com.tw

Expertise

- Building of Contract Management Systems
- Development of Contract Text Comparison Algorithms
- Implementation of Cloud Systems
- Database Management Planning
- LLM-based Digital Tool Development



Vivian Pai

Product Manager

Tel: +886-2-2725-9968 Ext.3155

vpai@deloitte.com.tw

Expertise

- Familiar with the software development market
- Product lifecycle management
- Distributor channel/customer development
- Product market research analysis
- Customer relationship maintenance/after-sales service

Our Service

Corporate and Mergers and Acquisition



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

Intangibles, Data & Technology



- 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

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 anti-corruption

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

Our Service

Commercial Law



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

Legal Service for Japanese Enterprises



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

Civil, Criminal, Administrative, and Constitutional Litigation



- Discussion of Litigation Background and Confirmation of Litigation Objectives
- Collection and Collation of Litigation Data
- Formulation of Litigation Strategy
- Drafting Pleadings and Courtroom Debate

Government Procurement Services



- Consultation on Government Procurement Laws and Regulations
- Consultation on Government Procurement Bidding Matters
- Representation in Government Procurement Disputes and Appeals
- Mediation, Arbitration, and Litigation Representation in Government Procurement

Engineering & Construction Case Services



- Consultation on Engineering and Construction Laws and Regulations
- Review and Drafting of Engineering Contracts
- Mediation and Arbitration Representation
- Litigation Representation for Engineering and Construction Cases

Urban Planning, Urban Renewal, and Joint Construction Contract Services



- Consultation on Urban Planning and Urban Renewal Laws and Regulations
- Drafting of Urban Renewal Project Plans, Rights Transfer Plans, and Joint Development Contracts
- Expression of Opinions in Urban Renewal Review Processes
- Representation in Litigation Cases of Urban Planning and Urban Renewal

White-Collar Crime Cases



- Fact Finding and Legal Analysis
- Representation and Defense in Criminal Case Investigation Proceedings
- Representation and Defense in Criminal Case Litigation Proceedings

Family Law Case Services



- Adoption and Guardianship Declaration Application
- Divorce, Custody, Guardianship, and Distribution of Marital Property Litigation Representation
- Estate Division Litigation Representation
- Confirmation of Inheritance Rights Existence and Inheritance Rights Recovery Litigation Representation

Our Service

Legal Function Transformation



- **For businesses**
 - ✓ Simplifying and optimizing your legal workflow.
 - ✓ Enhancing the efficiency of handling legal matters.
 - ✓ Minimizing legal risks and exposure.
 - ✓ Strengthening your company's compliance capabilities.
 - ✓ Effectively managing the costs associated with legal proceedings.
- **For legal service providers**
 - ✓ Standardizing case processing methods.
 - ✓ Facilitating quicker and more effective personnel training.
 - ✓ Elevating the efficiency of case handling.
 - ✓ Reducing in-house operational costs.
 - ✓ Ensuring better control over case processing expenses.



Corporate and Mergers and Acquisition

1 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 alliance 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.

3 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 in to capital market locally or internationally and leveraging resources from financing platforms.

1

2

2 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.

3

4

4 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.



Team



Ingrid Y. Chen
Managing Partner
 Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



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



David M. Lin
Partner
 Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw



Show Y. Chen
Senior Associate
 Tel:+886-7-971-3338 Ext.8715
shochen@deloitte.com.tw



Yuying Y. Lin
Senior Associate
 Tel:+886-2-2725-9968 Ext.3089
yuyin@deloitte.com.tw



Joan C. Yu
Senior Associate
 Tel:+886-2-2725-9968E xt.3708
joayu@deloitte.com.tw



Intangibles, Data & Technology

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

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, copyright, trade secret and unfair competition dispute and so on.

3 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.

2 IP Strategy, Application, Maintenance and Due Diligence

Our team focuses on assisting our client with IP creation, management, protection and operation, particularly in patent applications and cross-border patent portfolio and improving the value of trade marks as well as fair use of copy right and conducting IP due diligence during the M&A transactions.

4 TIPS Assistance and Planning of Corporate Governance

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 incorporate governance with special projects and increase scores of the corporate governance evaluation.



Team



Sungmei Hsiung
Partner
Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw



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



Offshore Wind, Renewables & Energy

M&A of offshore wind power and renewable energy industry

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 counter part for clients.

1

2

Legal consultation on business transactions for renewable energy industry

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 agreement, and other important agreements.

Listing, financing and capital market services for renewable energy industry

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 fund raising services.

3

4

Cross-border business of renewable energy industry and legal services for labor laws

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

Team



David M. Lin
Partner
 Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw



Ingrid Y. Chen
Managing Partner
 Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



Joan C. Yu
Senior Associate
 Tel:+886-2-2725-9968E xt.3708
joayu@deloitte.com.tw



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.

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

2

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(BS10012andTIPIPAS). We have also assisted corporations to obtain certificates of CBPR cross-border privacy rules under the APEC framework.

Planning and consultation of anti-corruption

4

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



Team



Ingrid Y. Chen
Managing Partner
Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



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



Sungmei Hsiung
Partner
Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw



David M. Lin
Partner
Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw



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



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

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

1

2

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.

3

4

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.

Team



Ingrid Y. Chen
Managing Partner
 Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



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



Sungmei Hsiung
Partner
 Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw



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



Show Y. Chen
Senior Associate
 Tel:+886-7-971-3338 Ext.8715
shochen@deloitte.com.tw



Joan C. Yu
Senior Associate
 Tel:+886-2-2725-9968E xt.3708
joayu@deloitte.com.tw



Labor Law

1 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.

3 Consultation of labor matters involving foreign employees

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.

1

2

2 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.

3

4

4 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.



Team



Ingrid Y. Chen
Managing Partner
 Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



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



Sungmei Hsiung
Partner
 Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw



David M. Lin
Partner
 Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw



Jones K. Lin
Partner
 Tel: +886-2-2725-9968 Ext. 3007
jonlin@deloitte.com.tw



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



Show Y. Chen
Senior Associate
 Tel:+886-7-971-3338 Ext.8715
shochen@deloitte.com.tw



Yuying Y. Lin
Senior Associate
 Tel:+886-2-2725-9968 Ext.3089
yuylin@deloitte.com.tw



Tax Dispute Resolutions & Litigation

Representation on tax disputes

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.

1

2

Consultation and representation in the Grand Court and constitutional litigation cases

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 forced (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 tax payers.

Tax consultation

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.

3



Team



Justin Y. Chen

Partner

Tel: +886-2-2725-9968 Ext.3088

justinchen@deloitte.com.tw



Sungmei Hsiung

Partner

Tel: +886-2-2725-9968 Ext.3900

sungmei@deloitte.com.tw



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



Hsienwei Chang

Senior Associate

Tel: +886-2-2725-9968 Ext.3933

hsienwechang@deloitte.com.tw



Deloitte Private Legal Services

1 Family business succession and wealth management

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.

3 Trusts, foundations and close companies

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.



Team



Ingrid Y. Chen

Managing Partner

Tel:+886-2-2725-9968 Ext.3735

ingridchen@deloitte.com.tw



Justin Y. Chen

Partner

Tel:+886-2-2725-9968 Ext.3088

justinchen@deloitte.com.tw



Joan C. Yu

Senior Associate

Tel:+886-2-2725-9968 xt.3708

joayu@deloitte.com.tw



Commercial Law

<p>1 Corporate Law</p>	1	
<p>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.</p>		<p>2 Securities Law</p> <p>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.</p>
<p>3 Contract</p>	3	
<p>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.</p>		<p>4 Start-ups</p> <p>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.</p>
<p>5 Liquidation, Reorganization and Bankruptcy</p>	5	
<p>Our team provides integrated advisory services together with the Deloitte & Touche Financial Advisory team for debt negotiation, liquidation, reorganization and bankruptcy proceedings</p>		<p>6 Dispute Resolution and Litigation</p> <p>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.</p>
<p>7 Real Estate and Hotels</p>	7	
<p>Our team may assist real estate related contract drafting and negotiating, project development, finance and trust advisor services as well as establishment of systems for personal data protection, reservation, out sourcing and licensing.</p>		



Energy and Environment

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.

8

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.

9

Customer Protection and Franchise

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.

10

Team



Ingrid Y. Chen
Managing Partner
 Tel:+886-2-2725-9968 Ext.3735
ingridchen@deloitte.com.tw



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



Sungmei Hsiung
Partner
 Tel:+886-2-2725-9968 Ext.3900
sungmei@deloitte.com.tw



David M. Lin
Partner
 Tel: +886-2-2725-9968 Ext. 3623
davidmlin@deloitte.com.tw



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



Show Y. Chen
Senior Associate
 Tel:+886-7-971-3338 Ext.8715
shochen@deloitte.com.tw



Yuying Y. Lin
Senior Associate
 Tel:+886-2-2725-9968 Ext.3089
yuyin@deloitte.com.tw



Joan C. Yu
Senior Associate
 Tel:+886-2-2725-9968E xt.3708
joayu@deloitte.com.tw



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 law 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 counter measures 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.



Team



Justin Y. Chen

Partner

Tel:+886-2-2725-9968 Ext.3088

justinchen@deloitte.com.tw



Yuying Y. Lin

Senior Associate

Tel:+886-2-2725-9968 Ext.3089

yuyilin@deloitte.com.tw



Civil, Criminal, Administrative, and Constitutional Litigation

1 Discussion of litigation background and confirmation of litigation objectives

Before entering the litigation process, our team will engage in in-depth discussions with the client regarding the factual background, analyze the advantages and disadvantages of initiating litigation, enabling the client to fully assess the relevant risks and costs of litigation, and determine which type of lawsuit to file in order to achieve the objectives they are pursuing.

3 Formulation of litigation strategy

The formulation of litigation strategy includes how to present arguments, what evidence to submit, the timing of submitting various documents, and the direction of claims. This is one of the most critical aspects of litigation cases. Our team members have over 20 years of litigation experience and can provide the most favorable recommendations to the parties involved in devising strategies for the pre-litigation, litigation, and post-litigation stages.

1

2

2 Collection and collation of litigation data

Our team will collaborate with the client to collect relevant evidence and data related to the case, and carefully examine and confirm the impact of each piece of information on the overall interests of the client and whether it should be submitted. This helps avoid presenting evidence that may not be favorable to the client, thereby preventing unfavorable outcomes.

3

4

4 Drafting pleadings and courtroom debate

Our team has always had high standards for drafting pleadings and can comprehensively consider the needs and interests of the parties involved, as well as our team's extensive experience in litigation. Whether in pleadings or during courtroom proceedings, we present relevant arguments in a manner that maximizes the interests of the parties involved. Additionally, during courtroom proceedings, our team can respond in a manner most favorable to the parties involved based on the attitudes, language, and requests of the presiding judge.



Team



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



Government Procurement Services

Consultation on Government Procurement Laws and Regulations

Whether the agency's drafting of relevant government procurement tender documents and the subsequent procurement process comply with the relevant regulations of government procurement laws is crucial to whether the agency can successfully complete government procurement projects and whether businesses can bid legally and protect their own relevant interests. Therefore, our team will provide legal consultation and analysis on relevant laws and regulations in theory or practice based on our understanding of government procurement laws. When clients face legal disputes related to government procurement, we will provide the most appropriate advice based on the specific circumstances of each case.

Representation in Government Procurement Disputes and Appeals

In government procurement cases, disputes often arise between businesses and agencies regarding bidding, bid evaluation, and award procedures. Drawing on our extensive experience in handling government procurement cases, we act as representatives in objections and appeals procedures, assisting clients in drafting pleadings and expressing opinions in relevant proceedings.

1

2

Consultation on Government Procurement Bidding Matters

Our team members have served as selection committee members, coordination committee members, review committee members, procurement and review team members for government procurement projects, joint development projects, and public-private partnership projects. We have a deep understanding of the factors that government agencies typically consider when selecting winning bidders. Therefore, we can assist clients in reviewing whether the contents of bidding documents during the pre-bid stage align with the services that the bidding agency hopes to obtain through government procurement, thus helping clients to be selected as winning bidders and benefiting their business development.

3

4

Mediation, Arbitration, and Litigation Representation in Government Procurement

In government procurement cases, legal disputes often arise between businesses and agencies due to bidding, bid evaluation, award procedures in the previous stages, and performance procedures in the subsequent stages, leading to litigation. Our team has assisted agencies and businesses many times in serving as representatives in mediation, arbitration, and litigation procedures for these disputes. Therefore, we can help clients integrate the opinions of committee members, judges, and opposing parties in these procedures, draft pleadings, and express our opinions, assisting clients in maximizing their interests in government procurement cases.



Team



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



Engineering and Construction Case Services

1 Consultation on Engineering and Construction Laws and Regulations

Engineering and construction-related regulations not only include laws such as the Building Act issued by the central government, but also autonomous ordinances and regulations established by various local governments based on their respective circumstances. Therefore, in terms of engineering and construction-related laws and regulations, it is quite complex. Our team has a considerable understanding of engineering and construction-related standards and can provide clients with relevant legal consultations to prevent issues arising from neglecting regulatory compliance and ensure smooth acquisition of the necessary permits.

3 Mediation and Arbitration Representation

Due to the lengthy and time-consuming nature of litigation proceedings, in practice, disputes related to engineering and construction projects often seek resolution through alternative dispute resolution mechanisms such as mediation or arbitration. Our team members have served as mediators and representatives for arbitration cases, enabling them to advocate for the best interests of the parties involved through different procedures and strategies.

2 Review and Drafting of Engineering Contracts

Drawing on our team's extensive experience in handling engineering and construction cases, we can review or draft engineering or construction contracts for clients. When signing these contracts, we assist clients in negotiating with the other party, ensuring that the client's interests are protected while satisfying the demands of the other party and considering their interests. This reduces contract barriers and ensures that clients can sign relevant contracts smoothly without suffering losses due to unreasonable contract terms.

4 Litigation Representation for Engineering and Construction Cases

Once engineering and construction cases enter litigation proceedings, apart from the need for a clear legal basis for claims, it is often necessary to organize relevant contract documents, correspondence between parties, specific work items, and quantities for the judge's reference. Our team can act as litigation representatives, assisting clients in presenting favorable aspects to the court after weighing the pros and cons, and persuading the judge to adopt interpretations favorable to the client based on this information in pleadings or during hearings.



Team



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



Urban Planning, Urban Renewal, and Joint Construction Contract Services

1 Consultation on Urban Planning and Urban Renewal Laws and Regulations

Urban planning and urban renewal involve specialized knowledge in various fields such as architecture, landscape, social aspects, law, transportation, finance, land development, valuation, and land administration. Therefore, both central and local authorities have established numerous legal regulations for the implementation of urban planning and urban renewal. Our team is highly proficient in the relevant laws and regulations concerning urban planning and urban renewal, enabling us to provide professional legal opinions on legal issues related to urban planning and urban renewal, assisting clients in integrating and clarifying the scope of regulations applicable to individual cases under current regulations.

3 Expression of Opinions in Urban Renewal Review Processes

As mentioned above, our team members have extensive experience in the review of urban renewal project plans and a thorough understanding of various contentious issues related to urban renewal. They are also well-versed in the key points of scrutiny for urban renewal project plans. Therefore, they accompany the parties involved to express opinions at the review meetings, facilitating the expedited completion of urban renewal project reviews.

1

2

Drafting of Urban Renewal Project Plans, Rights Transfer Plans, and Joint Development Contracts

Our team members have years of experience in handling urban renewal project reviews and dispute resolution, understanding the key points of scrutiny by urban renewal review committees. They effectively communicate with experts in various fields, thereby assisting clients in correctly drafting urban renewal project plans, rights transfer plans, and joint development contracts. This ensures that clients' interests are maximized through urban renewal while avoiding multiple reviews due to errors or omissions in content, which could delay the progress of urban renewal projects and increase management and personnel costs.

3

4

Representation in Litigation Cases of Urban Planning and Urban Renewal

Our team members have handled numerous litigation cases related to urban planning, urban renewal, land acquisition, and development. They are familiar with the key points of examination by the courts and their concerns. Therefore, they act as representatives in litigation proceedings, assisting clients in drafting pleadings and expressing opinions, ensuring that they can protect clients' best interests based on our team's expertise in urban planning and urban renewal cases during litigation proceedings.



Team



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



White-Collar Crime Cases

Fact Finding and Legal Analysis

Whether a client's actions constitute the elements of a white-collar crime is often a point of contention in white-collar crime cases. Our team will provide professional legal analysis to clients based on our understanding and research of regulations and relevant practical insights. This assists clients in determining whether there are grounds for prosecution if they wish to file a complaint, or if they are defendants, whether they indeed committed the crime, and whether it is advisable to plea guilty in exchange for leniency or to proceed with a plea of not guilty. Additionally, compared to other litigation cases, criminal cases place particular emphasis on the examination of facts and evidence. Therefore, in handling white-collar crime-related cases, our team, based on the position of the complainant or defendant, assists clients in gathering, organizing, and presenting evidence favorable to them to safeguard their best interests.

1

2

Representation and Defense in Criminal Case Investigation Proceedings

Whether the client is a complainant or defendant, there is a possibility that law enforcement agencies such as the police, Ministry of Justice Investigation Bureau, Agency Against Corruption, or prosecutorial authorities may summon the client to express their opinions during the investigation process. To prevent clients from making statements against their own interests due to unfamiliarity with the law and relevant procedures, our team can act as legal representatives and defense attorneys during the investigation process. We assist in presenting favorable evidence and facts to the investigating agencies after organizing them in a manner advantageous to the client.

Representation and Defense in Criminal Case Litigation Proceedings

Our team members have handled numerous litigation cases involving white-collar crimes such as violations of Anti-Corruption Act, embezzlement, breach of trust, and offenses against privacy. With experience serving as legal representatives for complainants or defense attorneys, we adjust litigation strategies according to the specific needs of clients in each case, thereby protecting their best interests.

3



Team



Jones K. Lin

Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw



Family Law Case Services

Adoption and Guardianship Declaration Application

Whether applying for adoption or guardianship declaration to the court, there are different requirements in practice, both positively and negatively. Courts often request applicants to provide relevant documentary evidence and provide detailed explanations to safeguard the interests of adopters, adoptees, declared persons under the order of the commencement of guardianship, and guardians. Our team has assisted clients in handling related cases many times and has a thorough understanding of the factors that courts consider, thereby assisting clients in successfully completing adoption and guardianship declaration applications.

Estate Division Litigation Representation

Estate division cases are often highly complex and sensitive due to the involvement of estate identification and numerous heirs. Moreover, it is difficult to resolve such disputes through private mediation among heirs while simultaneously balancing the interests of each heir. Our team not only assists clients in negotiating with other heirs to safeguard their interests but also, if agreements cannot be reached among heirs, our experienced lawyers can advocate for clients' maximum interests in estate division litigation through legal provisions and relevant case precedents.

1

2

Divorce, Custody, Guardianship, and Distribution of Marital Property Litigation Representation

When there is a need for divorce due to various factors in marital relationships, it usually involves legal disputes such as whether divorce is allowed, the allocation of custody and guardianship rights for minor children, and how much remaining property distribution can be requested from the other party. These latter two are particularly important points of concern for parties in divorce proceedings. Our team members have extensive experience in assisting clients with divorce-related cases. In addition to serving as legal representatives in divorce-related litigation cases, our team members have also assisted clients through mediation procedures multiple times to secure their relevant rights and interests and prevent uncertainties in identity and property relationships caused by lengthy litigation procedures.

3

Confirmation of Inheritance Rights Existence and Inheritance Rights Recovery Litigation Representation

The issue of whether inheritance rights exist and whether they have been infringed often arises when inheritance occurs, and heirs whose interests are compromised need to ensure that their legally entitled inheritance rights are not diminished. Our team members can assist clients in organizing relevant direct or indirect evidence and expressing opinions in court to help clients assert their rightful claims or prevent other non-heirs from arbitrarily claiming inheritance rights in inheritance rights litigation.

4



Team



Jones K. Lin
Partner

Tel: +886-2-2725-9968 Ext. 3007

jonlin@deloitte.com.tw

Legal Function Transformation

This amalgamation enables us to assist both enterprises and legal firms effectively. Leveraging rich experience and an innovative approach, we blend legal insights with digital technology to enhance efficiency in handling legal matters for businesses. Simultaneously, we aid legal firms in delivering services that align closely with their clients' expectations.

For businesses

1

- Simplifying and optimizing your legal workflow.
- Enhancing the efficiency of handling legal matters.
- Minimizing legal risks and exposure.
- Strengthening your company's compliance capabilities.
- Effectively managing the costs associated with legal proceedings.

2

For legal service providers

- Standardizing case processing methods.
- Facilitating quicker and more effective personnel training.
- Elevating the efficiency of case handling.
- Reducing in-house operational costs.
- Ensuring better control over case processing expenses.

Our team members bring a fusion of expertise in the following disciplines:

- Legal practices;
- Data privacy and governance; and
- Digital technology.

Our service aims to revamp the traditional approach to the management of legal service teams and delivery of legal services through tailored solutions. By streamlining data management processes, strategic use of digital tools, application of logic, and leveraging cutting-edge AI technology, we can help businesses and legal service providers achieve the following objectives:

Team



Rebecca Chang
Director
Tel: +886-2-2725-9968 Ext.3153
rebchang@deloitte.com.tw



Alex Chien
Developer
Tel: +886-2-2725-9968 Ext.3143
alechien@deloitte.com.tw



Vivian Pai
Product Manager
Tel: +886-2-2725-9968 Ext.3155
vpai@deloitte.com.tw



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

