

Applied BioCode Corporation 資產管理(取處)作業程序 Management of Assets	Effective Date	9/30/2016
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第一條 目的 Purpose

Article 1 確保公司各項資產之取得與處分皆經過適當評估與核准，落實資訊公開，並符合相關法令之規定。

To ensure the all acquisition and disposal of assets are evaluated and approved properly and all relevant information are disclosed publicly in accordance with the relevant Laws and Regulations.

第二條 法令依據 Applicable Laws and Regulations

Article 2 本作業程序係依台灣證券交易法第三十六條之一及「公開發行公司資金貸與及背書保證處理準則」有關規定訂定。本程序如有未盡事宜，悉依相關法令規定辦理之。

These procedures are promulgated pursuant to Article 36-1 of the Taiwan Securities and Exchange Act and Regulations governing acquisition and disposal of assets. Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws, rules, and regulations.

第三條 資產範圍 Scope of Assets

Article 3 本程序所稱之「資產」，係指：

- (1) 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、(售)權證、受益證券及資產基礎證券等投資。
- (2) 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。
- (3) 會員證。
- (4) 專利權、著作權、商標權、特許權等無形資產。
- (5) 衍生性商品。
- (6) 依法律合併、分割、收購或股份受讓而取得或處分之資產。
- (7) 其他重要資產。

The term "assets" as used in these Regulations includes the following:

- (1) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
- (2) Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.
- (3) Memberships.

- (4) Patents, copyrights, trademarks, franchise rights, and other intangible assets.
- (5) Derivatives.
- (6) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
- (7) Other major assets.

第四條

定義 Definition

Article 4

1. 本程序所稱「事實發生日」，原則上以交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日為準（以孰前者為準）。但屬需經台灣主管機關核准之投資者，以上開日期或接獲台灣主管機關核准之日孰前者為準。
2. 本程序所稱「專業估價者」，係指不動產估價師或其他依法律得從事不動產、設備估價業務者。
3. 本程序所稱之「子公司」及「關係人」，係指依證券發行人財務報告編製準則規定認定。
4. 本程序所稱之「依法律合併、分割、收購或股份受讓而取得或處分之資產」，係指依台灣企業併購法、台灣金融控股公司法、台灣金融機構合併法或其他台灣法律進行合併、分割或收購而取得或處分之資產，或依台灣公司法第一百五十六條第八項規定發行新股受讓他人公司股份（以下稱「股份受讓」）者。
5. 本程序所稱之「衍生性商品」，係指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。
6. 本程序所稱之「一年內」係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定公告部分免再計入。
7. 大陸地區投資：指依台灣經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。
1. "Date of the Event" used herein should mean, in principle, the contracting day, the payment day, the transaction day, the title transferring day, the day of a board resolution or other date when the transaction party and the transaction amount can be ascertained (whichever is earlier); for investments required to be approved by Taiwan authority, the Date of the Event will be any of the above-mentioned dates or the date on which the approval letter of Taiwan authority is received, whichever is earlier.
2. "Professional Appraiser" used herein should mean any appraisers/appraisal institutions specialized in real estate or other lawful appraisers/appraisal institutions of real estate and equipment.
3. "Subsidiaries" and "Related Party" used herein should mean the subsidiaries and related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. "Assets acquired or disposed through mergers, demergers, acquisitions, or

transfer of shares in accordance with law" used herein refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Taiwan Business Mergers and Acquisitions Act, Taiwan Financial Holding Company Act, Taiwan Financial Institution Merger Act and other Taiwan acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor ("transfer of shares") under Article 156, paragraph 8 of the Taiwan Company Act.

5. "Derivatives" used herein refers to forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
6. "Within the preceding year" used herein refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with the Procedures need not be counted toward the transaction amount.
7. Mainland China area investment: Refers to investments in the mainland China area approved by Taiwan's Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

第五條
Article 5

本公司及子公司投資非供營業用不動產與有價證券之限額 The limitation of acquisition of real estate and securities by the Company and its Subsidiary.

5.1 非供營業使用之不動產 real estate for non-operating purpose

本公司及子公司購買非供營業使用之不動產，應提報董事會核准後辦理，其總額不得高於本公司股東權益之百分之二十。

The acquisition of real estate by the Company and its Subsidiaries for non-operating purpose should be reviewed and implemented after approval by the Board. The total amount of acquisition of all real estate by the Company and its Subsidiaries should not exceed 20% of the Company's shareholders' equity.

5.2 有價證券投資 Security investments

(1) 本公司有價證券投資總額不得高於股東權益之百分之二十；本公司之子公司其有價證券投資總額不得高於本公司股東權益之百分之二十。

The total amount of all security investments by the Company should not exceed 20% of the Company's shareholders' equity. The total amount of all security investments by each Subsidiary of the Company should not exceed 20% of the Company's shareholders' equity.

(2) 本公司投資個別有價證券之金額不得高於股東權益之百分之十；本公司之各子公司其投資個別有價證券之金額不得高於本公司股東權益之百分之十。

The amount of investment by the Company in each respective security should not exceed 10% of the Company's shareholders' equity. The amount of investment by

each Subsidiary of the Company in each respective security should not exceed 10% of the Company's shareholders' equity.

第六條
Article 6

本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與本公司或交易他方當事人不得為關係人。

Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom the Company has acquired appraisal reports and opinions from, shall not be a Related Party of the Company or the other party of the transaction.

第七條
Article 7

取得或處分不動產或設備及其他固定資產之處理程序 The procedures for acquisition or disposal of real estate or equipment and other fixed assets

7.1 評估及作業程序 Evaluation and handing process

7.1.1 本公司取得或處分不動產及設備，係由需求部門進行可行性評估及申請表單之填寫，經由部門權責主管覆核後，依本公司核准權限規定核准，方得為之。

The requestor department shall conduct evaluation process and complete the application form of acquisition or disposal of real estate and equipment for authorized personnel review. The acquisition or disposal of real estate and equipment only can be executed with proper approval in accordance with the company's authority and delegation system

7.1.2 本公司取得或處分不動產或設備，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：

Except transactions with government institutions, contracting third parties to construct on land owned or rented by the Company, or acquisition of equipment for operation purpose, for acquisition or disposal of real estate or equipment by the Company whose amount reaches 20% of the Company's paid-in capital or NT\$300 million, an appraisal report issued by a Professional Appraiser shall be obtained prior to the Date of the Event and the following provisions should be complied with:

- (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。

If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board in advance. The above procedures should also be followed in case the transaction terms are changed subsequently.

- (2) 交易金額達新台幣十億元以上者，應請二家以上之專業估價者估價。
If the transaction price is over NT\$1 billion, the Company should retain

at least two Professional Appraisers to perform the appraisal

- (3) 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱「會計研究發展基金會」）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：
- (i) 估價結果與交易金額差距達交易金額之百分之二十以上。
 - (ii) 二家以上專業估價者之估價結果差距達交易金額百分之十以上。

Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation ("ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

- (i) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.
 - (ii) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.
- (4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。
No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

7.1.3 本公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。

The Company for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.

7.2 交易條件及授權額度之決定程序 Transaction terms and approval process

7.2.1 取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等議定。Either price comparison, bargain process and tender process shall be performed for acquisition or disposal of real estate or equipment. Publicly announced

present value, assessed present value and actual sold price for the real estate in the neighborhood.

7.2.2 不動產之取得或處分金額超過新台幣五仟萬元，由執行單位評估並提報董事會核准後實施，惟董事會得授權董事長處理，事後再提報董事會追認。

The acquisition or disposal of real estate with amount over NT\$50 million should be reviewed and appraised by the unit responsible therefor and implemented after approval by the Board, while the Board can authorize the Chairperson to handle the matter and report to the Board for recognition on an after-the-event basis.

7.2.3 設備及其他固定資產之取得，由執行單位依本公司內部相關規定辦理，當單一案件超過新臺幣三仟萬元，應提報董事會核准後辦理。惟董事會得授權董事長處理，事後再提報董事會追認。其他固定資產之處分，由執行單位逕依本公司內部相關規定辦理。

The acquisition of equipment or other fixed assets should be handled by the unit responsible therefor in accordance with relevant internal rules of the Company. Prior Board approval is required for acquisition amount exceeding NT\$30 million per item. Nevertheless, the Board can authorize the Chairperson to handle the matter and report to the Board for recognition on an after-the-event basis. The disposal of other fixed assets should be directly handled by the unit responsible therefor in accordance with relevant internal rules of the Company.

第八條
Article 8

取得或處分有價證券之處理程序 The procedures for acquisition or disposal of securities

8.1 本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或台灣金融監督管理委員會另有規定者不在此限。

The Company acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reach 20% of the Company's paid-in capital or NT\$300 million, opinions in respect of a rational transaction price have to be sought from a certified public accountant prior to the Date of the Event. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Taiwan Financial Supervisory Commission.

8.2 有價證券之取得或處分，由執行單位評估後，於第五條所定之額度內進行交易，超過額度之交易應提報董事會核准後實施，惟董事會得授權董事長處

理，事後再提報董事會追認。

The acquisition or disposal of security investment should be reviewed and appraised by the unit responsible therefor and implemented within the limits of amount set forth in Subparagraph 8, or after approval by the Board of Directors (the "Board") while the investment exceeds the limits. Nevertheless, the Board can authorize the Chairperson to handle the matter and report to the Board for recognition on an after-the-event basis.

第九條
Article 9

取得或處分無形資產之處理程序 The procedures for acquisition or disposal of intangible assets

9.1 本公司取得或處分會員證或無形資產，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，除與政府機構交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。

Except for transactions with government institutions, if the Company's acquisition or disposal of membership or intangible assets reaches 20% of the Company's paid-in capital or NT\$300 million, opinions in respect of a rational transaction price shall be sought from certified public accountant prior to the Date of the Event. Certified public accountant shall handle the matter in accordance with the provision of Auditing Standard No. 20 published by the ARDF.

9.2 會員證、專利權、著作權、商標權、特許權等無形資產之取得或處分，由執行單位依本公司內部相關規定辦理，當單一案件超過新臺幣一仟萬元，應提報董事會核准後辦理。惟董事會得授權董事長處理，事後再提報董事會追認。The acquisition or disposal of membership, patent, copyright, trademark, charter right, any intangible assets or intangible assets should be handled by the unit responsible therefor in accordance with relevant internal rules of the Company. Prior Board approval is required for acquisition or disposal amount exceeding NT\$10 million per item. Nevertheless, the Board can authorize the Chairperson to handle the matter and report to the Board for recognition on an after-the-event basis.

9.3 第七條、第八條及第九條交易金額之計算，應依第十三條第一項第五款規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

The calculation of the transaction amounts referred to in Article 7, Article 8 and Article 9 shall be done in accordance with Sub-paragraph 5, Paragraph 1, Article 13, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

第十條

關係人取得或處分資產之處理程序 The procedures for acquisition or disposal of assets by related party

Article 10

10.1 本公司與關係人取得或處分資產，除應依第七條、第八條及第九條處理程序外，亦應依以下規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達本公司總資產百分之十以上者，亦應依第七條、第八條及第九條規定取得專業估價者出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

When the Company engages in any acquisition or disposal of assets from or to a Related Party, in addition to adhere to procedures regulated in Article 7, Article 8 and Articles 9, the Company shall follow the relevant procedures described below to ensure that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised properly. When the transaction amount reaches 10% or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with Article 7, Article 8 and Articles 9. When judging whether a trading counterparty is a Related Party, in addition to legal formalities, the substance of the relationship shall also be considered.

10.2 評估及作業程序 Evaluation and handling process

10.2.1 本公司向關係人取得或處分不動產，或與關係人取得或處分不動產以外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或贖回台灣境內貨幣市場基金外，應將下列資料，提交審計委員會通過及董事會承認後，始得簽訂交易契約及支付款項：

1. 取得或處分資產之目的、必要性及預計效益。
2. 選定關係人為交易對象之原因。
3. 向關係人取得不動產，依第十條之三及第十條之四規定評估預定交易條件合理性之相關資料。
4. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。
5. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。
6. 依第一項規定取得之專業估價者出具之估價報告，或會計師意見。
7. 本次交易之限制條件及其他重要約定事項。

When the Company acquires or disposes of real estate from a Related Party or when it intends to acquire or dispose of assets other than real estate from or to a Related Party and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT\$300 million or more, except for trading government bonds or bonds under repurchase/resale agreements and purchasing or redeeming domestic money market funds in Taiwan, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and recognized by the Board:

1. The purpose, necessity and anticipated benefit of the property acquisition or disposal.
2. The reason for choosing the Related Party as a trading counterparty.

3. With respect to the acquisition of real estate from a Related Party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Articles 10-3 and 10-4.
4. The date and price at which the Related Party originally acquired the real estate, the original trading counterparty, and that trading counterparty's relationship to the Company and the Related Party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding paragraph.
7. Restrictive covenants and other important stipulations associated with the transaction.

10.2.2 前項交易金額之計算，應依第十三條第一項第五款規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定提交審計委員會通過及董事會承認部分免再計入。

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Subparagraph 5, Paragraph 1, Article 13 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Audit Committee and recognized by the Board need not be counted toward the transaction amount.

10.2.3 本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得依第七條二項第三段授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。依第一項規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

With respect to the acquisition or disposal of business-use equipment between a public company and its parent or subsidiaries, the Company's Board may pursuant to Article 7.2.3 delegate the Board Chairperson to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next Board meeting. When an acquisition of real estate from a Related Party is submitted for discussion by the Board pursuant to the first paragraph, the Board shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board meeting.

10.3 交易成本合理性評估 Evaluation process of reasonableness of transaction costs

本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：

1. 按關係人交易價格加計必要資金利息及買方依台灣法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公布之非金融業最高借款利率。

2. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。
3. 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前二款所列任一方法評估交易成本。
4. 本公司向關係人取得不動產，除依前三款規定評估不動產成本，並應洽請會計師複核及表示具體意見。
5. 本公司向關係人取得不動產，有下列情形之一者，應依第十條之一及第十條之二規定辦理，不適用前四款之規定：
 - (1) 關係人係因繼承或贈與而取得不動產。
 - (2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。
 - (3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。

The Company, when acquiring real estate from a Related Party shall, evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the Related Party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer under Taiwan law. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
2. Total loan value appraisal from a financial institution where the Related Party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a Related Party of one of the trading counterparties.
3. Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.
4. The Company that acquires real estate from a Related Party and appraises the cost of the real estate in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.
5. Where the Company acquires real estate from a Related Party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provisions of paragraph 1 and 2 of Article 10 and the provisions of the preceding four paragraphs do not apply:
 - (1) The Related Party acquired the real estate through inheritance or as a gift.

- (2) More than five years will have elapsed from the time the Related Party signed the contract to obtain the real estate to the signing date for the current transaction.
- (3) The real estate is acquired through signing of a joint development contract with the Related Party or through contract development, where the Related Party as the developer, on the land of the Company or a third-party landowner.

10.4 本公司依前條第一款至第三款規定評估結果皆較交易價格為低時，應依第十條之五之規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

1. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：
 - (1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。
 - (2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。
 - (3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。
2. 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。

前項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

When the results of the Company's appraisal conducted in accordance with the provisions of paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with the provisions of Article 10.5. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real estate appraiser and a CPA have been obtained, this restriction shall not apply:

1. Where the Related Party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - (1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the Related Party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the Related Party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent

period as announced by the Ministry of Finance, whichever is lower.

- (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.
 - (3) Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.
2. Where the Company acquiring real estate from a Related Party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction, within one year refers to one year from the actual date of acquisition of the real estate.

10.5 本公司向關係人取得不動產，如經按第十條之三與之四規定評估結果皆較交易價格為低者，應辦理下列事項：

1. 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。
2. 審計委員會應依台灣證券交易法第 14 條之 4 規定辦理。
3. 應將處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。本公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經台灣主管機關同意後，始得動用該特別盈餘公積。

本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。

Where the Company acquires real estate from a Related Party and the results of appraisals conducted in accordance with the provisions of Article 10.3 and Article 10.4 are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with the applicable laws, rules, and regulations against the difference between the real estate transaction price and the appraised cost, and may not be distributed or used

for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the Company, then the special reserve shall be set aside pro rata in a proportion in accordance with the applicable laws, rules, and regulations.

2. The Audit Committee shall comply with the provisions of Article 14-4 of the Taiwan Securities and Exchange Act.
3. Actions taken pursuant to subparagraph 1 shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and got the Taiwan authority's consent.

When the Company obtains real estate from a Related Party, it shall also comply with the provisions of the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

第十一條

合併、分割、收購或股份受讓之處理程序 The procedures for conducting merger, demerger, acquisition, or transfer of shares

Article 11

11.1 評估及作業程序 Evaluation and handling process

(1) 本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

The Company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Board to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board for deliberation and adoption.

(2) 參與合併、分割或收購時，本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同本條第一項第一款之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他台灣法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。

If the Company participates in a merger, demerger, acquisition, or transfer of shares, the Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to Article 11.1(1) when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another Taiwan act

exempts the Company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

參與合併、分割或收購之公司，任一方之股東會，因出席人數、表決權不足或其他台灣法律限制，致無法召開、決議，或議案遭股東會否決，參與合併、分割或收購之公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

Where the shareholders meeting of any one of the Companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction under Taiwan law, or the proposal is rejected by the shareholders meeting, the Company participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

11.2 其他注意事項及作業程序 Other considerations and procedures

11.2.1 董事會日期 The Board of Directors meeting date

(1) 參與合併、分割或收購時本公司除其他台灣法律另有規定或有特殊因素事先報經台灣主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。

The Company, when participating in a merger, demerger, or acquisition, shall convene a Board meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another Taiwan act provides otherwise or the Taiwan authority is notified in advance of extraordinary circumstances and grants consent.

(2) 參與股份受讓時本公司除其他台灣法律另有規定或有特殊因素事先報經台灣主管機關同意者外，應於同一天召開董事會。

The Company, when participating in a transfer of shares, shall call a Board meeting on the day of the transaction, unless another Taiwan act provides otherwise or the Taiwan authority is notified in advance of extraordinary circumstances and grants consent.

11.2.2 事前保密承諾 Advanced confidentiality undertaking

所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

11.2.3 換股比例或收購價格之變更原則 Principle of altering share exchange

ratio or acquisition price

本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

1. 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。
2. 處分公司重大資產等影響公司財務業務之行為。
3. 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
4. 參與合併、分割、收購或股份受讓之公司任一方依台灣法買回庫藏股之調整。
5. 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
6. 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

The Company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
2. An action, such as a disposal of major assets that affects the Company's financial operations.
3. An event, such as a major disaster or major change in technology that affects shareholder equity or share price.
4. An adjustment where the Company participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock in accordance with Taiwan law.
5. An increase or decrease in the number of entities or the Company participating in the merger, demerger, acquisition, or transfer of shares.

Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

11.2.4 契約應載事項 Matters required to be recorded in the contract

本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

1. 違約之處理。
2. 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
3. 參與公司於計算換股比例基準日後，得依台灣法買回庫藏股之數量及其處理原則。
4. 參與主體或家數發生增減變動之處理方式。
5. 預計計畫執行進度、預計完成日程。

計畫逾期未完成時，依相關法令應召開股東會之預定召開日期等相關處理程

序。

The contract for participation by the Company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the Company participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under Taiwan law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.

Scheduled date for convening the legally mandated shareholders meeting under applicable laws, rules, and regulations if the plan exceeds the deadline without completion, and relevant procedures.

11.2.5 參與合併、分割、收購或股份受讓之公司家數異動 Change in number of companies participating in the merger, demerger, acquisition, or share transfer

參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，參與公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out a new the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

11.2.6 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依第十一條之二第一項、第二項、第五項、第七項及之其他相關規定辦理。

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 11.2.1, Article 11.2.2, Article 11.2.5, Article 11.2.7 and

relevant regulations.

11.2.7 參與合併、分割、收購或股份受讓時本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核：

1. 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。
2. 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。
3. 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

參與合併、分割、收購或股份受讓時本公司應於董事會決議通過之日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報主管機關備查。

參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券櫃檯買賣中心交易之公司者，本公司應與其簽訂協議，並依第一項及第二項規定辦理。

The Company, when participating in a merger, demerger, or acquisition, shall convene a Board meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another Taiwan act provides otherwise or the Taiwan authority is notified in advance of extraordinary circumstances and grants consent. The Company, when participating in a transfer of shares, shall call a Board meeting on the day of the transaction, unless another Taiwan act provides otherwise or the Taiwan authority is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall prepare a full written record of the following information and retain it for five years for reference:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or external legal counsel, the execution of a contract, and the convening of a Board meeting.
3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board meetings.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall, within two days commencing immediately from the date of passage of a resolution by the Board, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the authority for

recordation.

Where another company(s) participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on the Taipei Exchange (TPEX) market, the Company shall sign an agreement with such company whereby the latter is required to abide by the provisions of paragraphs 1 and 2.

第十二條 本公司從事衍生性商品交易，應適用本公司「投資工具管理辦法」之規定辦理。
Article 12 The Company's financial derivatives transactions shall be in compliance with the Company's "Management of Investment Vehicles".

第十三條 資訊公開揭露程序 Public disclosure of information procedure

Article 13 13.1 應公告申報項目及條件 Circumstances and conditions required to be announced or reported

本公司股份登錄興櫃或於台灣上市、櫃期間，本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：

1. 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或贖回台灣境內貨幣市場基金，不在此限。
2. 進行合併、分割、收購或股份受讓。
3. 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
4. 除前三款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達本公司實收資本額百分之二十或新台幣三億元以上。但以下情形不在此限：
 - (1) 買賣公債。
 - (2) 買賣附買回、賣回條件之債券、申購或贖回台灣境內貨幣市場基金。
 - (3) 取得或處分之資產種類屬供營業使用之設備且其交易對象非為關係人，交易金額未達新台幣五億元以上。
 - (4) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額未達新台幣五億元以上（以公司預計投入之金額為計算基準）。
5. 前項交易金額依下列方式計算之：
 - (1) 每筆交易金額。
 - (2) 一年內累積與同一相對人取或處分同一性質標的交易之金額。
 - (3) 一年內累積取或處分（取得、處分分別累積）同一開發計畫不動產之金額。
 - (4) 一年內累積取或處分（取得、處分分別累積）同一有價證券之金額。
6. 前項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定公告部分免再計入。

As the Company's shares are traded on the emerging stock market or listed on the Taipei Exchange (TPEX) or the Taiwan Stock Exchange in Taiwan, if any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets, the relevant information shall be announced and reported in the appropriate format as prescribed by regulations within two days commencing immediately from the Date of occurrence of the Event:

1. Acquisition of real estate from or to a Related Party, or acquisition or disposal of assets other than real estate from or to a Related Party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the Company's total assets, or NT\$300 million or more; provided, however, that this shall not apply to the trading of government bonds or bonds under repurchase and resale agreements and the purchase or redemption of domestic money market funds in Taiwan;
2. Merger, demerger, acquisitions or transfer of shares;
3. The loss of trading derivatives reaches the limit for all or individual contract set forth in the Procedures for Financial Derivatives Transactions;
4. Where there is an asset transaction (other than any such transactions referred to in the preceding three subparagraphs), a disposal of receivables to a financial institution, or an investment in mainland China area that reaches 20% or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:
 - (1) Trading of government bonds.
 - (2) Trading of bonds under repurchase/resale agreements and the purchase or redemption of domestic money market funds in Taiwan.
 - (3) Where the type of asset acquired or disposed is equipment for business use, the trading counterparty is not a Related Party, and the transaction amount is less than NT\$500 million.
 - (4) Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction is less than NT\$500 million.
5. The amount of transactions above shall be calculated as follows:
 - (1) The amount of any individual transaction.
 - (2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
 - (3) The cumulative transaction amount of real estate acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
 - (4) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

6. "Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

13.2 公告申報程序 Announcement and report procedures

13.2.1 本程序所稱之公告申報，係指輸入台灣金融監督管理委員會指定之資訊申報網站。

The term "Announcement and Report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of Taiwan.

13.2.2 本公司應按月將本公司及其非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金管會指定之資訊申報網站

A public company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

13.2.3 本公司依規定應公告項目如於公告時有缺漏而應予補正時，應將全部項目重行公告申報。

All items should be published again if any item required to be disclosed is missing during the original publication.

13.2.4 本公司依規定公告申報交易之後，有下列情形之一者，應於事實發生之日起算二日內將相關資訊依相關規定辦理公告申報：

1. 原交易簽訂之相關契約有變更、終止或解除情事。
2. 合併、分割、收購或股份受讓未依契約預定日程完成。
3. 原公告申報內容有變更。

Should any of the following conditions occur after the filing and public announcement of transactions, the Company needs to make a "Announcement and Report" accordingly within two days commencing immediately from the Date of occurrence of the Event.

1. Amendment, termination or cancellation of the original agreement;
2. Merger, spin-off, acquisition or share transfer not completed as scheduled in the agreement.
3. Change to the originally publicly announced and reported information.

13.3 文件保管 Documentation Retention

本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他台灣法律另有規定者外，至少保存五年。

The contracts, meeting minutes, log books, appraisal reports, and opinions of

certified public accounts, lawyers or securities underwriters in connection with the Company's acquisition or disposal of assets shall, except as otherwise specified by relevant Taiwan laws, be kept in the Company for at least five years.

第十四條

Article 14

對子公司資產取得及處分之控管程序 Procedures for managing acquisition or disposal of assets by subsidiaries

1. 本公司之子公司如非屬台灣國內公開發行公司，其取得或處分資產達本程序第十三條所訂應公告申報標準者，本公司亦應為其公告申報。其應公告申報標準有關達實收資本額百分之二十或總資產百分之十之規定，以本公司之實收資本額或總資產為準。本程序中有關達總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。
 2. 本公司之子公司取得或處分資產，應定期提供相關資料與本公司查核。
 3. 本公司應督促子公司依本程序訂定並執行取得或處分資產處理程序。
 4. 子公司取得或處分資產交易，應依處理準則及其所訂取得或處分資產處理程序規定辦理，並應將辦理相關事宜列入年度內部控制自行檢查項目。本公司稽核部門應覆核各子公司所陳報之自行檢查報告。
1. If the acquisition or disposal of assets by the Company's Subsidiary reaches the reporting standard specified in Article 13 hereof and such Subsidiary is not a domestic public company in Taiwan, the Company should publish and report for such Subsidiary. The paid-in capital or total assets of the Company shall be the standard for determining whether or not a Subsidiary is required to make a "Announcement and Report" with the authority in the event the type of transaction specified therein reaches 20% of paid-in capital. or 10% of the total assets. "10% of the total assets" in these Procedures shall be calculated by referring to the total assets of the stand-alone or individual financial statements for the most recent term prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
 2. Information relating to any acquisition or disposal of assets by the Subsidiaries shall be provided regularly to the Company for inspection.
 3. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.
 4. The acquisition or disposal of assets by the Company's Subsidiary shall be conducted in accordance with the procedures for management of assets established by subsidiary and perform self-assessment for relevant procedures. Internal audit unit shall review the self-assessment report provided by each subsidiary.

第十五條

Article 15

重大取得及處分資產核准程序 Approval process for material assets acquisition and disposition

- 15.1 重大之取得或處分資產交易，應提董事會決議。如本公司設置審計委員

會，重大之資產交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

Material asset transactions shall be approved by the Board. If the Company establishes the Audit Committee, the material asset transactions shall be approved by more than half of all Audit Committee members first and then submitted to the Board for approval. If approval of more than half of all Audit Committee members as required in the preceding paragraph is not obtained, such asset transaction could be approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the Minutes of the Board of Directors' Meeting.

15.2 本公司取得或處分資產依本程序或相關法令應經董事會通過者，如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送審計委員會。提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

Where the Company's acquisition or disposal of assets requires the approval of the Board pursuant to the Procedures or the applicable laws, rules, and regulations, if a Director expresses dissent and this is contained in the minutes or a written statement, the Company shall submit the Director's dissenting opinion to the Audit Committee. When a transaction involving the acquisition or disposal of assets is submitted for discussion by the Board, the Board shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board meeting.

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| 第十六條 | 相關人員違反本作業程序罰則 Penalty for violation of the Procedures by personnel in charge |
| Article 16 | 本公司相關人員於辦理取得或處分資產相關事宜時，應遵循本程序之規定，使公司免於遭受作業不當之損失。如有違反相關法令或本程序之情事，其懲戒悉依本公司相關人事規章之規定辦理。
The Company's managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of the applicable laws, rules, and regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company |
| 第十七條 | 本程序以英文訂定。如本程序中、英版本不一致，應以英文版本為準。 |
| Article 17 | The Procedures are established in English. In case of any discrepancy between the English version and the Chinese version, the English version shall govern. |
| 第十八條 | 實施與修訂 Implementation and amendments |
| Article 18 | 本程序應經審計委員會全體成員二分之一以上同意，並提董事會決議；經董事會通過後，提報股東會同意，公告施行，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議送審計委員會審查。。 |

提報董事會討論時應充分考量各獨立董事之意見，並將其反對或保留意見於董事會議事錄載明。本程序如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意，並於董事會議事錄載明審計委員會之決議。本條所稱審計委員會全體成員及所稱全體董事，以實際在任者計算之。

The Procedures shall be approved by more than half of all Audit Committee Members and then be submitted to the Board of Directors meeting for resolution; after it is passed by the Board of Directors, it would be sent to the Shareholders' meeting for final approval. It would then be bulletined for enforcement. When the Procedures is amended, the same procedure shall be applied. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee for discussion.

The Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. If approval of more than half of all Audit Committee members as required in the preceding paragraph is not obtained, the Procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the Minutes of the Board of Directors' Meeting.

The terms "all audit committee members" and "all directors" in this article shall be counted as the actual number of persons currently holding those positions.