

Applied BioCode Corporation		Version	Date
關係人交易管理作業辦法 Management of Related Party Transactions		3.0	5/10/2024
Approver	Board of Directors	Approver Date	5/10/2024

1. 目的

提供與關係人、集團及特定公司之間交易的指導方針，確保這些交易符合相關法規要求。

1. Purpose

To provide guidelines for transactions with related party, group and specific company in order to ensure those transactions have complied with related regulations.

2. 風險

2.1 關係企業間的交易未經授權人員批准或交易條款未以公允交易原則進行。

2.2 重大關係企業間的交易未經董事會批准。

2.3 關係企業間的交易未遵循《資產取得或處分作業程序》、《背書與保證作業程序》和《借款作業程序》。

2. Risk

2.1 Intercompany transaction is not approved by authorized person or the terms of the transaction are not in an arm's length.

2.2 Significant intercompany transaction is not approved by the board of directors.

2.3 Intercompany transaction is not in compliance with the "Acquisition or Disposal of Assets Procedures", "Endorsement and Guarantee Procedures" and "Loan Procedures".

3. 政策

3.1 本公司認為當公司與實體之間存在一個或多個條件時，該實體即為關係人。

3.1.1 當某人或其近親成員符合以下條件之一時，該人即為報告實體的關係人：(i) 對報告實體擁有控制權或共同控制權；(ii) 對報告實體具有重大影響力；(iii) 是報告實體或其母公司的關鍵管理人員。

3.1.2 當實體符合以下任一條件時，該實體即為報告實體的關係人：(i) 該實體與報告實體屬於同一集團（即每個母公司、子公司和同級子公司彼此相關）；(ii) 一實體是另一實體的聯營公司或合資企業（或該實體所屬集團成員的聯營公司或合資企業）；(iii) 兩實體均為同一第三方的合資企業；(iv) 一實體是第三實體的合資企業，另一實體是第三實體的聯營公司；(v) 該實體是為報告實體或與報告實體相關的實體員工提供福利的退休後定義福利計劃。如果報告實體本身是這樣的計劃，則贊助雇主也與報告實體相關；(vi) 該實體由(a)中所識別的人控制或共同控制；(vii) (a)中所識別的人對該實體具有重大影響力或是該實體（或其母公司）的關鍵管理人員；(viii) 該實體或其所屬集團的任何成員向報告實體或其母公司提供關鍵管理人員服務。

3.1.3 會計部門每季度編制並審查關係人名單。該名單來自以下信息：新客戶和供應商披露公司與客戶或供應商之間是否存在關係人。如果新客戶或供應商回答是，會計主管會審查關係並確認信息的準確性。當董事會批准投資時，會計部門或指定人員會審查投資協議。如果協議是股權工具或認股權證，會計主管會評估對被投資實體的控制權（持股比例）和重大影響力。會計主管編制年度交易金額等於或超過\$120,000的客戶和供應商名單。該名單轉交給公司董事會、執行官和高級管理人員（部門副總裁和總監）。名單接收者審查名單並標記個人或直系親屬（配偶和子女）對公司客戶或供應商有重大投資（等於或超過\$120,000）或影響力。調查後的客戶和供應商名單轉交給集團首席財務官。集團首席財務官評估臂長關係和影響力，以確定實體是否被視為關係人。集團首席財務官在名單編制後每年向董事會提交關係人名單。該名單也由會計部門使用。會計師對公司間交易進行調節並合併月度報告。會計主管每季度編制並報告關係人交易。關係人交易如下：

- 貨物的購買或銷售
- 財產和其他資產的購買或銷售
- 提供或接受服務 會計部門審查名單並在需要時與總法律顧問協商，以披露承諾和無形資產轉讓。
- 租賃
- 研究和開發的轉讓
- 根據許可協議的轉讓
- 根據財務安排的轉讓（包括貸款和現金或實物的股權出資）
- 提供擔保或抵押品
- 承諾在未來某個特定事件發生或不發生時做某事，包括執行合同（已確認和未確認）
- 代表實體或由實體代表另一方清償債務 關係人的背書、擔保和貸款符合《背書與擔保管理辦法》和《其他貸款管理辦法》。資本資產的收購和處置符合公司資產管理和收購控制政策。關係人交易在公司財務報表披露前，經董事會考慮和批准後進行調節、披露和報告。

3. Policy

3.1 The Company considers an entity is a related party when one or more condition existed between the Company and entity.

3.1.1 A person or a close member of that person's family is related to a reporting entity if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

3.1.2 An entity is related to a reporting entity if any of the following conditions applies:

- (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment defined benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

3.1.3 Accounting Department compiles and reviews the related party list quarterly. The list is populated from the following information.

New customer and vendor disclose if a related party existed between the Company and customer or vendor. When the new customer or vendor answers yes, the accounting supervisor reviews the relationship and confirms the accuracy of information.

When the Board approves an investment, Accounting Department or designee reviews the investment agreement. If the agreement is an equity instrument or warrant, Accounting supervisor evaluates the controlling stake (percentage of ownership) and significant influence over the invested entity.

Accounting supervisor prepares customer and vendor list with annual transaction equal to or greater than \$120,000. The list is forwarded to the Company Board, Executive, and Senior Management (Department Vice President and Director.) The list recipient reviews the list and marks the Company customer or vendor that the individual or immediate family member (spouse and children) has a significant investment (greater than or equal to \$120,000) or influence over the entity. The populated customer and vendor list after the survey are forwarded to GROUP CFO. GROUP CFO assesses the arm length relationship and influence to determine if an entity is considered as a related party.

GROUP CFO presents the related party to the Board annually after the list is compiled. The list is also used by Accounting Department. Accountant reconciles the inter-company transaction and consolidates them for the monthly reporting. Accounting supervisor quarterly compile and report related party transaction. The related party transaction as followed.

- purchases or sales of goods
- purchases or sales of property and other assets
- rendering or receiving of services

Accounting Department reviews the list and consults with the General Counsel as needed to disclose commitment and intangible assets transfer to disclose.

- leases
- transfers of research and development
- transfers under license agreements
- transfers under finance arrangements (including loans and equity contributions in cash or in-kind)
- provision of guarantees or collateral
- commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognized and unrecognized)
- settlement of liabilities on behalf of the entity or by the entity on behalf of another party

The related party endorsement, guarantee, and loan are complied with the Management of Endorsement and Guarantee and Loan of Others Policies. The acquisition and disposal of capital assets are complied with the Company Asset Management and Acquisition to Control Policy.

The related party transaction is reconciled, disclosed, and reported to the Board for consideration and approval before disclosing in the Company financial statement.

3.1.4 本公司向關係人進銷貨、進行勞務或技術服務交易，預計全年度交易金額達公司最近期合併總資產或最近年度合併營業收入淨額之百分之五者，除適用公開發行公司取得或處分資產處理準則規定，或屬本公司與母公司、子公司或子公司彼此間交易者外，應將下列資料提交董事會通過後，始得進行交易：

- (1) 交易之項目、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) 交易價格計算原則及預計全年度交易金額上限。
- (4) 交易條件是否符合正常商業條款且未損害公司利益及股東權益之說明
- (5) 交易之限制條件及其他重要約定事項。

前項與關係人之交易，應於年度結束後將下列事項提最近期股東會報告：

- (1) 實際交易金額及條件。
- (2) 是否依據董事會通過之交易價格計算原則辦理。
- (3) 是否未逾董事會通過之全年度交易金額上限。如已逾交易金額上限，應說明其原因、必要性及合理性。

3.1.4 The company engages in sales, purchases, services, or technical transactions with related parties. It is anticipated that the annual transaction amount will reach five percent of the company's most recent consolidated total assets or the most recent annual consolidated net sales revenue. Except as provided in the guidelines for the acquisition or disposal of assets by public listed companies, or transactions between the company and its parent company, subsidiaries, or among subsidiaries, the following information should be submitted to the board of directors for approval before conducting transactions:

- (1) The items, purpose, necessity, and expected benefits of the transaction.
- (2) Reasons for selecting related parties as transaction counterparts.
- (3) Principles for calculating transaction prices and the maximum expected annual transaction amount.
- (4) Explanation of whether the transaction terms comply with normal commercial terms and do not harm the interests of the company and shareholders.
- (5) Restriction conditions and other important contractual terms of the transaction.

For transactions with related parties mentioned above, the following matters should be reported to the most recent shareholders' meeting after the end of the fiscal year:

- (1) Actual transaction amount and conditions.
- (2) Whether the transaction was conducted in accordance with the transaction price calculation principles approved by the board of directors.
- (3) Whether the annual transaction amount limit approved by the board of directors was not exceeded. If the transaction amount limit has been exceeded, the reasons, necessity, and reasonableness should be explained.

3.1.5 本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應將下列資料提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：

- (1) 依規應取得之專業估價者出具之估價報告，或會計師意見。
- (2) 取得或處分資產之目的、必要性及預計效益。
- (3) 選定關係人為交易對象之原因。
- (4) 向關係人取得不動產，依「公開發行公司取得或處分資產處理準則」第十六條及十七條規定評估預定交易條件合理性之相關資料。
- (5) 關係人原取得日期及價格、交易對象及其與本公司和關係人之關係等事項。
- (6) 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。
- (7) 本次交易之限制條件及其他重要約定事項。
- (8) 委請會計師對關係人交易是否符合一般商業條件及是否不損害本公司及其少數股東的利益所出具之意見。

前項取得或處分不動產、設備或其使用權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，應取得專業估價者出具之估價報告，若估價結果與交易金額差距達交易金額之百分之二十以上者，尚應洽請會計師就差異原因及交易價格之允當性表示具體意見，且應由董事會三分之二以上董事出席，出席董事過半數之同意。向關係人取得不動產或其使用權資產，如實際交易價格較評估交易成本之結果為高，且無法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意見時，董事會應充分評估是否損及公司及股東之權益，必要時應拒絕該項交易。

關係人交易有下列情事，經董事會通過後，仍應將第一項各款資料提股東會決議通過，且有自身利害關係之股東不得參與表決：

- (1) 本公司或本公司非屬國內公開發行之子公司有第一項交易，且交易金額達本公司總資產百分之十以上者。
- (2) 依公司法、本公司章程或內部作業程序規定，交易金額、條件對公司營運或股東權益有重大影響者。

本公司與關係人有第一項交易者，應於年度結束後將實際交易情形（含實際交易金額、交易條件及第一項各款資料等）提最近期股東會報告。本公司已設置審計委員會者，依本條規定應經監察人承認事項，應先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，準用「公開發行公司取得或處分資產處理則」第六條第四項及第五項規定。

3.1.5 When the company acquires or disposes of real estate or its right of use assets from related parties, or engages in transactions involving other assets with related parties where the transaction amount reaches twenty percent of the company's paid-in capital or exceeds three hundred million New Taiwan Dollars, the following information must be submitted to and approved by the board of directors and the audit committee before signing the transaction contract and making payments :

- (1) A valuation report issued by a professional appraiser as required by regulations, or an auditor's opinion.
- (2) The purpose, necessity, and expected benefits of acquiring or disposing of assets.
- (3) Reasons for selecting related parties as transaction counterparts.
- (4) Relevant information on the reasonableness of the proposed transaction conditions according to Articles 16 and 17 of the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.
- (5) Matters such as the original acquisition date and price by the related party, the transaction counterpart, and their relationship with the company and related parties.
- (6) Cash flow forecasts for each month of the upcoming year starting from the anticipated contract month, and an evaluation of the necessity of the transaction and the reasonableness of fund utilization.
- (7) Restriction conditions and other important contractual terms of the transaction.
- (8) An opinion issued by an accountant commissioned to assess whether the related party transaction complies with general commercial conditions and does not harm the interests of the company and its minority shareholders.

For transactions involving the acquisition or disposal of real estate, equipment, or the right of use of assets where the transaction amount reaches twenty percent of the company's paid-in capital or exceeds three hundred million New Taiwan Dollars, a valuation report issued by a professional appraiser must be obtained. If the difference between the valuation result and the transaction amount exceeds twenty percent of the transaction amount, the opinion of an accountant should be sought regarding the reasons for the difference and the reasonableness of the transaction price. Moreover, the approval of two-thirds or more of the attending directors at a board meeting where more than half of the directors are present is required. If the actual transaction price for acquiring real estate or its right of use assets is higher than the assessed transaction cost, and objective evidence cannot be provided, along with specific reasonable opinions from real estate appraisal professionals and accountants, the board of directors should thoroughly assess whether the transaction harms the interests of the company and shareholders and reject the transaction if necessary.

For related-party transactions meeting the following conditions, even after approval by the board of directors, the information specified in the first paragraph should still be presented for approval at the shareholders' meeting, and shareholders with conflicts of interest shall not participate in the voting:

- (1) The company or its subsidiaries not publicly listed domestically engage in transactions as specified in the first paragraph, and the transaction amount reaches ten percent or more of the company's total assets.
- (2) According to the Company Law, the Company's Articles of Association, or internal operating procedures, transactions with significant impact on the Company's operations or shareholders' equity shall be disclosed.

If the Company conducts transactions with related parties falling under the aforementioned criteria, the actual transaction details (including actual transaction amounts, transaction terms, and other relevant information) shall be reported in the most recent shareholders' meeting report after the end of the fiscal year. If the Company has established an audit committee, matters subject to approval by the supervisor according to this provision shall be approved by more than half of all members of the audit committee, and a resolution shall be proposed to the board of directors, applying the provisions of Article 6, paragraphs 4 and 5, of the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.