

Koja (Cayman) Co., Ltd.
科嘉(開曼)股份有限公司
Procedures for Acquisition or Disposal of Assets
取得或處分資產作業程序

Article 1 **Purpose 目的**

第一條 The Procedures are established for purposes of asset protections and for making information publicly available.

為保障資產，落實資訊公開，特訂本程序。

Article 2 **Legal Basis 法令依據**

第二條 The Procedures are established pursuant to the Applicable Listing Rules. Any matter not specified herein shall be subject to the Applicable Listing Rules.

本程序係依上市法令之規定辦理。本程序如有未盡事宜，悉依上市法令辦理。

Derivative products transactions shall be governed by the Procedures for Derivative Products Transactions in addition to the Procedures.

另有關本公司從事衍生性商品交易，除按本程序之規範外，悉依本公司衍生性金融商品交易作業程序辦理。

Article 3 **Applicable Subjects 適用範圍**

第三條 1. Securities: Including long- and short-term 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.

有價證券：包括股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等長、短期投資。

2. Real property (including land, buildings, investment property, and inventories of construction enterprises) and equipment.

不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)及設備。

3. Memberships.

會員證。

4. Non-Tangible Assets: including patents, copyrights, trademarks, franchise rights and other intangible assets.

無形資產：包括專利權、著作權、商標權、特許權等無形資產。

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5. Right-of-use asset

使用權資產

6. Claims of Financial Institution (including receivables, bills purchased and discounted, loans and overdue receivables.)

金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。

7. Derivative Products.

衍生性商品。

8. Assets acquired or disposed of in connection with Mergers, Spin-off, acquisitions or Transfer of Shares in accordance with the Applicable Listing Rules .

依上市法令合併、分割、收購或股份受讓而取得或處分之資產。

9. Other major assets.

其他重要資產。

Article 4

Definitions 本程序之用詞定義

第四條

1. “Derivative Products”: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variables; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. 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.

衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。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)貨契約。

2. “Assets acquired or disposed through Mergers, Spin-off, acquisitions, or Transfer of Shares in accordance with the Applicable Listing Rules”: Refers to assets acquired or disposed through Mergers, Spin-offs conducted under the Applicable Listing rules, or acquisitions or share transfer by issuance of new

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shares as consideration conducted under the Applicable Listing rules (i.e., Article 156-3 of Taiwan's Company Act) (hereinafter "Transfer of Shares").

依上市法令合併、分割、收購或股份受讓而取得或處分之資產：指依上市法令進行合併、分割或收購而取得或處分之資產或依上市法令(即公司法第一百五十六條之三)發行新股受讓他公司股份（以下簡稱股份受讓）。

3. "Related party and Subsidiary": As defined in Regulations Governing the Preparation of Financial Reports by Securities Issuers.

關係人、子公司：應依證券發行人財務報告編製準則規定認定之。

4. "Professional appraiser": Refers to a real property appraiser or other person duly authorized by the Applicable Listing Rules to engage in the value appraisal of real property or other fixed assets.

專業估價者：指不動產估價師或其他依上市法令得從事不動產、設備估價業務者。

5. "Date of occurrence": Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.

事實發生日：指交易簽約日、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等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

6. "Within one year": shall be one year preceding the date of acquisition or disposal, save for the part which has been publically announced.

所稱「一年內」係以本次取得或處分資產之日為基準，往前追溯推算一年，已公告部份免再計入。

7. "Most recent financial statement": Refers to the financial statement certified or audited by the certified public accountant in accordance with the Applicable Listing Rules prior to the acquisition or disposal of the assets.

所稱「最近期財務報表」係指本公司於取得或處分資產前依上市法令公開經會計師查核簽證或核閱之財務報表。

8. "Investment professional": refers to financial holding companies, banks,

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insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.

以投資為專業者：指依法律規定設立，並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。

9. "Stock exchange": "domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

證券交易所：國內證券交易所，指臺灣證券交易所股份有限公司；國外證券交易所，指任何有組織且受證券主管機關管理之證券交易市場。

10. "Over-the-counter venue ("OTC venue", "OTC")": "domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

證券商營業處所：國內證券商營業處所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃台進行交易之處所；國外證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。

Article 5

第五條

Limits for Investment in Non-Business Use Real Property, Right-of-use Assets and Securities 投資非供營業用不動產及其使用權資產與有價證券額度

The limits for the Company and subsidiaries who are not investment professionals for the above assets are as follow:

本公司及非以投資為專業之子公司個別取得上述資產之額度：

- (A) The total amount of investment in non-business use real property and right-of-use assets may not exceed fifty percent of the Company's net value.

非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。

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- (B) The total amount of investment in long- or short-term securities may not exceed one hundred and fifty percent of the Company's net value.

投資長、短期有價證券之總額不得高於本公司淨值的百分之一百五十。

- (C) The amount of investment in any single security cannot exceed fifty percent of the Company's net value.

投資個別有價證券之金額不得高於本公司淨值的百分之五十。

The limits for subsidiaries who are investment professionals for the above assets are as follow:

以投資為專業之子公司個別取得上述資產之額度：

- (A) The total amount of investment in non-business use real property and right-of-use assets may not exceed fifty percent of the Company's net value.

非供營業使用之不動產及其使用權資產，其總額不得高於本公司淨值的百分之五十。

- (B) The total amount of investment in long- or short-term securities may not exceed two hundred percent of the Company's net value.

投資長、短期有價證券之總額不得高於本公司淨值的百分之二百。

- (C) The amount of investment in any single security cannot exceed one hundred percent of the Company's net value.

投資個別有價證券之金額不得高於本公司淨值的百分之五十。

Article 6

第六條

Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports or opinions shall meet the following requirements:

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、律師或證券承銷商應符合下列規定：

- (A) May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a

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suspended sentence, or since a pardon was received.

未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。

- (B) May not be a related party or de facto related party of any party to the transaction.

與交易當事人不得為關係人或有實質關係人之情形。

- (C) If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall handle it in accordance with the self-discipline norms of the trade associations to which he belongs and the following matters:

前項人員於出具估價報告或意見書時，應依其所屬各同業公會之自律規範及下列事項辦理：

- (A) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.

承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。

- (B) When enforcing a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

執行案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將執执行程序、蒐集資料及結論，詳實登載於案件工作底稿上。

- (C) They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.

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對於所使用之資料來源、參數及資訊等，應逐項評估其適當性及合理性，以做為出具估價報告或意見書之基礎。

- (D) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

聲明事項，應包括相關人員具備專業性與獨立性、已評估所用之資訊為適當且合理及遵循相關法令等事項。

Article 7

第七條

Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-Use Assets 取得或處分不動產、設備或其使用權資產之處理程序

1. Evaluation and Implementation Procedures 評估及作業程序

Acquisition or disposal procedures of real property, equipment, or right-of-use assets are subject to the Company's Fixed Assets Implementation Procedures (if there is any).

本公司取得或處分不動產、設備或其使用權資產，悉依本公司『固定資產作業程序』辦理(如有制定)。

2. Determination of Terms and Limit 交易條件及授權額度之決定程序

- (A) The terms and prices for the acquisition or disposal of real property or right-of-use assets shall be based on the publically announced value, appraised value, actual closing prices or leasing practices for nearby real properties compiled in a report for submission to the Chairman.

取得或處分不動產或其使用權資產，應參考公告現值、評定價值、鄰近不動產實際交易價格或租賃案例等，決議交易條件及交易價格，作成分析報告提報董事長。

- (1) Transaction amount of or less than One Hundred Million New Taiwan Dollars shall be subject to the approval of the Chairman;

其交易金額在新台幣壹億元(含)以下者應呈請董事長核准。

- (2) Transaction amount more than One Hundred Million New Taiwan Dollars shall be submitted for approval in advance by the Board.

其交易金額超過新台幣壹億元以上者，應先提報董事會決通過後執

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行。

For a transaction amount reaching twenty percent of the paid-in capital of the Company or Three Hundred Million New Taiwan Dollars, an appraisal report produced by an objectively fair and independent expert appraisal agency shall be required as basis for the approval in addition to the foregoing procedures.

但交易金額達資本額之百分之二十或參億元以上者，除上述程序外，應另檢附客觀公正及超然獨立之專業鑑價機構出具之鑑價報告，以作核決之依據。

- (B) Acquisition or disposal of equipment or right-of-use assets shall be based on price solicitation, price comparison, negotiation or tender.

取得或處分設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之。

- (1) Relevant approval in accordance with the Company's authorization rules shall be obtained for transaction amount of or less than One Hundred Million New Taiwan Dollars.

其交易金額在新台幣壹億元(含)以下者，應依本公司之核決權限逐級核准。

- (2) Transaction amount more than One Hundred Million New Taiwan Dollars shall be submitted for approval in advance by the Board.

其交易金額超過新台幣壹億元以上者，應先提董事會決議通過後執行。

- (C) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會

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議紀錄。

3. Execution 執行單位

In acquiring or disposing of real property, equipment, or right-of-use assets, the department in use of such property or the management department shall be responsible for the execution pursuant to the scope of authorization set forth in the preceding subparagraph.

本公司取得或處分不動產、設備或時，應依前項核決權限呈核決後，由使用部門及管理部門負責執行。

4. Appraisal Report of the real property, equipment, or right-of-use assets 不動產、設備或其使用權資產估價報告

In acquiring or disposing real property ,equipment, or right-of-use assets where the transaction amount reaches twenty percent of the Company's paid-in capital or Three hundred Million New Taiwan Dollars, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of business use equipment or right-of-use assets, shall obtain an appraisal report before the date of occurrence from an expert appraiser and shall further comply with the following provisions:

本公司取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達本公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

- (A) Where due to special circumstances it is necessary to give a restrictive price or specified price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.

因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，其嗣後有交易條件變更時，亦同。

- (B) Where the transaction amount reaches One Billion New Taiwan Dollars or more, appraisals from two or more expert appraisers shall be obtained.

交易金額達新臺幣拾億元以上者，應請二家以上之專業估價者估價。

- (C) Except (all) the appraisal result(s) of an acquired asset are/is higher than the

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transaction amount or (all) the appraisal result(s) of a disposed asset are/is lower than the transaction amount, where any one of the following circumstances applies with respect to the expert appraiser's appraisal results, a certified public accountant shall be engaged to perform the appraisal and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

專業估價者之估價結果有下列情形之一者，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，應洽請會計師依對差異原因及交易價格之允當性表示具體意見：

- (1) The discrepancy between the appraisal result and the transaction amount is twenty percent or more of the transaction amount.

估價結果與交易金額差距達交易金額之百分之二十上者。

- (2) The discrepancy between the appraisal results of two or more professional appraisers is ten percent or more of the transaction amount.

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者。

5. No more than three months may pass between the date of the appraisal report issued by an expert appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original expert appraiser.

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。

6. A certification issued by a court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure.

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

Article 8

第八條

**Procedures of Acquisition or Disposal of Securities 取得或處分有價證券之處
理程序**

1. Evaluation and Implementation Procedures 評估及作業程序

Purchase or sales of long- and short-term securities assets shall be handled in pursuant to the Company's Long/Short Term Investment Operational Procedures (if

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there is any).

本公司長、短期有價證券之購買與出售，依本公司『長短期投資作業程序』辦理(如有制定)。

2. Determination of Terms and Limits 交易條件及授權額度之決定程序

- (A) The purchase and sales of securities which are traded at TSE or GreTai Securities Market and are considered securities representing interest in a fund, bond or currency fund or original share subscription (including share subscriptions at incorporation or for increase of capital), and where the subject company publicly lists its securities or bonds for sale in accordance with the requirements for share dilution prior to listing, the responsible unit shall make the appropriate determination based on market condition.

於證交所或證券櫃檯買賣中心所為之有價證券買賣、屬開放式之表彰基金之有價證券、債券型及貨幣型基金或原始認股(包括設立認股及現金增資認股)、標的公司為符合上市(櫃)前股權分散而辦理公開銷售之有價證券及買賣債券者，應由負責單位依市場行情研判決定之。

- (B) For the purchase and sales of securities which are not trade at TSE or GreTai Securities Market, the most recent financial statement of the subject company certified or reviewed by a certified public accountant shall be obtained before the date of occurrence to be used as reference for determining the transaction price.

非於證交所或證券櫃檯買賣中心所為之有價證券買賣，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。

(C) Determination of Terms and Limit 授權額度

- (1) A transaction amount of or less than Fifty Million New Taiwan Dollars shall be submitted by the financial department as a special project to the Chairman for approval.

其金額在新台幣伍仟萬元(含)以下者由財務部門專案呈請董事長核可辦理。

- (2) A transaction amount more than Fifty Million New Taiwan Dollars shall be submitted for approval in advance by the Board.

超過新台幣伍仟萬元以上者，先提請董事會決議通過後。

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- (3) Bond or currency fund which is or less than Three Hundred Million New Taiwan Dollar shall be subject to the approval by the Chairman. A transaction amount more than Three Hundred Million New Taiwan Dollar requires approval in advance by the Board.

債券型及貨幣型基金其金額在新台幣參億元(含)以下者呈董事長核可後辦理，超過新台幣參億元以上者，應先提請董事會決議通過後執行。

- (D) Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送本公司之審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

3. Execution Unit 執行單位

The financial unit shall be responsible for the execution of investment in long- and short-term securities in accordance with the scope of authorization.

本公司長、短期有價證券投資時，應依前項核決權限呈核後，由財會單位負責執行。

4. Expert Opinion 取得專家意見

- (A) In acquiring or disposing securities under one of the following circumstances, provided that the transactional amount reaches twenty percent of the Company's paid-in capital or Three Hundred Million New Taiwan Dollars, the opinion of a certified public account shall be obtained before the date of occurrence in respect to the reasonableness of the transaction price:

本公司取得或處分有價證券有下列情形之一，且交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，應於事實發生日前洽請會計師

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就交易價格之合理性表示意見：

- (1) Acquiring or disposing securities not traded at TSE or GreTai Securities Market.

取得或處分非於證交所或證券櫃檯買賣中心買賣之有價證券。

- (2) Acquiring or disposing privately offered securities

取得或處分私募有價證券。

- (B) A certification issued by a court may substitute for appraisal report or opinion issued by the certified public accountant in acquiring or disposing of assets through judicial foreclosure.

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

Article 9

Asset transaction with related parties 關係人交易

第九條

1. Where acquiring assets from or disposing of assets to a related party, the Company shall ensure that the necessary resolutions are adopted, the reasonableness of the transaction terms is appraised, and other relevant matters are carried out in compliance with the following in addition to following the procedures set forth in Article 7, Article 8, and Article 10 of the Procedures. When the transaction amount is ten percent (10%) or more of total assets of the Company, the Company shall obtain an appraisal report from an expert appraiser or an opinion from a certified public accountant in accordance with the procedures set forth in Article 7, Article 8, and Article 10. The transaction amount herein shall be calculated in accordance with the procedures set forth in Article 11. When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

本公司與關係人取得或處分資產，除依第七條、第八條及第十條程序辦理外，尚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。當交易金額達到公司總資產百分之十以上者，亦應依第七條、第八條及第十條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算應依第十一條規定辦理。另外在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。

2. Evaluation and Implementation Procedures 評估及作業程序

Where (1) the Company intends to acquire real property or right-of-use assets from or dispose real property or right-of-use assets to a related party; or (2) the Company

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intends to acquire an asset other than real property or right-of-use assets from or dispose an asset other than real property or right-of-use assets, except domestic government bonds, bonds under repurchase/resell agreement, or subscription/repurchase of domestic money market funds issued by securities investment trust enterprises, to a related party and the transaction amount is twenty percent (20%) or more of the paid-in capital of the Company, ten percent (10%) of total assets of the Company, or three hundred million New Taiwan Dollars or more, the following matters shall be submitted for approval by the Board and recognized by the Audit Committee so that the Company may sign contracts and make payments in respect of the transaction:

(1)本公司向關係人取得或處分不動產或其使用權資產；(2)或與關係人取得或處分不動產或其使用權資產外其他資產且交易金額達到公司實收資本額的百分之二十、總資產的百分之十或新台幣參億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交董事會通過及審計委員會通過承認後，始得簽訂契約及支付款項：

- (A) The purpose, necessity and anticipated benefit of the asset acquisition or disposal.

取得或處分資產之目的、必要性及預計效益。

- (B) The reason for choosing the related party as a trading counterparty.

選定關係人為交易對象之原因。

- (C) In case of acquiring real property or right-of-use assets from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the Subparagraphs 3(A) and 3(D) of this Article.

向關係人取得不動產或其使用權資產，依本條第三項第(A)款及(D)款規定評估預定交易條件合理性之相關資料。

- (D) The date and price at which the related party originally acquired the asset, the original trading counterparty, and that trading counterparty's relationship to the Company and the related party.

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。

- (E) 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.

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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。

- (F) An appraisal report from an expert appraiser or an opinion from a certified public accountant obtained by the Company in accordance with the procedures set forth in Article 7, Article 8, and Article 10.

依第七條、第八條及第十條規定取得之專業估價者出具之估價報告或會計師意見。

- (G) Restrictive covenants and other important stipulations associated with the transaction.

本次交易之限制條件及其他重要約定事項。

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Board may authorize the Chairman to approve transactions within a specific limit in advanced following the procedures set forth in the subparagraph (B) of paragraph 2 of Article 7 and ratify in the next following Board meeting.

本公司與本公司母公司、子公司間，或其直接或間接直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得依第七條第二項第(B)款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。

- (A) Acquisition or disposal of equipment or right-of-use assets thereof held for business use.

取得或處分供營業使用之設備或其使用權資產。

- (B) Acquisition or disposal of real property right-of-use assets held for business use.

取得或處分供營業使用之不動產使用權資產。

3. Evaluation of the reasonableness of the transaction costs 交易成本之合理性評估

- (A) In acquisition of real property or right-of-use assets from a related party, the evaluate reasonableness of the transaction costs shall be evaluated by the following means:

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本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性：

- (1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer pursuant to the Applicable Listing Rules. "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.

按關係人交易價格加計必要資金利息及買方依上市法令應負擔之成本。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，惟其不得高於財政部公布之非金融業最高借款利率。

- (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 seventy percent 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.

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。

- (B) Where land and structures thereupon are combined as a single property purchased or leased 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 subparagraph.

合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。

- (C) In acquiring real property or right-of-use assets from a related party, the Company shall appraise the cost of the real property or right-of-use assets in accordance with the provisions of the proceeding two Subparagraphs and shall also engage a certified public accountant to check the appraisal and render a specific opinion.

本公司向關係人取得不動產或其使用權資產，依前二款規定評估不動產

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或其使用權資產成本，並應洽請會計師複核及表示具體意見。

- (D) In acquiring real property or right-of-use assets from a related party, where the appraisal prices conducted in accordance with Subparagraphs 3(A)(1) and 3(A)(2) of this Article are both lower than transaction price, Subparagraph 3(E) of this Article shall apply, except where one of the following circumstances exists and objective evidence has been submitted and specific opinions on reasonableness have been obtained from an expert real property appraiser and a certified public accountant:

本公司向關係人取得不動產或其使用權資產依本條第三項第(A)(1)、(A)2款規定評估結果均較交易價格為低時，應依本條第三項第(E)款規定辦理。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) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

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：

- (i) 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.

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。

- (ii) 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 or leasing practices.

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交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣

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例應有之合理樓層或地區價差評估後條件相當者。

- (2) 2. Where the acquisition of real property or the obtaining of real property right-of-use assets through leasing 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 fifty percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property or right-of-use assets.

本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。前述所稱鄰近地區交易案例，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，則以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則；前述所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。

- (E) Where the Company acquires real property or right-of-use assets from a related party and the results of appraisals conducted in accordance with the provisions of Subparagraphs 3(A) and 3(B) of this Agreement are uniformly lower than the transaction price, the following steps shall be taken:

本公司向關係人取得不動產或其使用權資產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項。

- (1) A special reserve shall be set aside in accordance with the Applicable Listing Rules (i.e., Paragraph 1 of Article 41 of Taiwan's Securities and Exchange Act) against the difference between the real property or right-of-use assets transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares.

本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依上市法令(即證券交易法第四十一條第一項)規定提列特別盈餘公積，不得予以分派或轉增資配股。

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- (2) Audit Committee (if there is any) shall comply with the provisions of the Applicable Listing Rules (i.e., Article 218 of Taiwan's Company Act).

審計委員會(如有設置)應依上市法令(即公司法第二百十八條)規定辦理。

- (3) Actions taken pursuant to the preceding two Subparagraphs shall be reported to a general meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus.

應將前二款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。

Where the Company 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 or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, 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 the Securities and Futures Bureau ("SFB") of the Commission has given its consent.

本公司經前述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經證期局同意後，始得動用該特別盈餘公積。

- (F) In acquiring real property or right-of-use assets from a related party where one of the following circumstances exists, the acquisition shall be conducted in accordance with the Paragraphs 1 and 2 of this Article and Subparagraphs (A), (B) and (C) of Paragraph 3 of this Article shall not apply:

本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一項及第二項有關評估及作業程序規定辦理即可，不適用本條第三項(A)、(B)、(C)款有關交易成本合理性之評估規定：

- (1) The related party acquired the real property or right-of-use assets through inheritance or as a gift.

關係人係因繼承或贈與而取得不動產或其使用權資產。

- (2) More than five years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets to

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the signing date for the current transaction.

關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。

- (3) The real property is acquired through signing of a joint development contract with the related party or under an arrangement for commissioned construction on self-owned land or rental land where the related party is commissioned.

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。

- (4) The Company acquires business use real property right-of-use assets with its parent company or subsidiaries or such transactions engaged among its direct or indirect 100% shareholding or capital contribution subsidiaries.

公開發行公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。

- (G) In acquiring real property from a related party or right-of-use assets, any evidence showing irregularities of the transaction shall be dealt with pursuant to Subparagraph 3(E) of this Article.

本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應本條第三項第(E)款規定辦理。

4. Where an audit committee has been established, when an acquisition of assets from or disposal of assets to a related party shall first be approved by more than half of all audit committee members and submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 18, paragraphs 4 and 5.

已設置審計委員會者，當與關係人取得或處分資產時，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，準用第十八條第四項及第五項之規定。

Where the position of independent director has been established, the matters for which the preceding three paragraphs require to be submitted to the Board 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

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the board of directors meeting.

已設置獨立董事者，依前三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。

The Company or a subsidiary which is not a public company in the Republic of China have a transaction described in the first paragraph, and the transaction amount reaches more than 10% of the total assets of the Company shall submit the information listed in the first paragraph to the Shareholders' meeting for approval before signing the transaction contract and making payments. However, this does not apply to transactions between the Company and its parent company, subsidiaries, or its subsidiaries.

本公司或其非屬國內公開發行公司之子公司有第一項交易，交易金額達本公司總資產百分之十以上者，本公司應將第一項所列各款資料提交股東會同意後，始得簽訂交易契約及支付款項。但本公司與其母公司、子公司，或其子公司彼此間交易，不在此限。

The transaction amount of the first and preceding paragraphs shall be calculated in accordance with the procedures set forth in the paragraph 4 of Article 15. "Within one year" refers to the year preceding the base date of occurrence of the current transaction. Items duly submitted for approval by the Shareholders' meeting, the Board and recognized by the Audit Committee need not be entered.

第一項及前項交易金額之計算，應依第十五條第四項規定辦理，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，已依本程序規定提交股東會、董事會通過及審計委員會承認部分免再計入。

Article 10

第十條

Procedures of Acquisition or Disposal of Intangible Assets, Right-of-use Assets or Memberships 取得或處分無形資產或其使用權資產或會員證之處理程序

1. Evaluation and Implementation Procedures 評估及作業程序

The acquisition or disposal of memberships or intangible assets or right-of-use assets shall be subject to the Company's Implementation Procedures for Fixed Assets (if there is any).

本公司取得或處分會員證或無形資產或其使用權資產，悉依本公司『固定資產作業程序』辦理(如有制定)。

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2. Determination of Terms and Limits 交易條件及授權額度之決定程序

- (A) In acquiring or disposing a membership, the terms and price shall be determined based on the fair market value of such membership as produced in an analysis report for submission to the general manager. The approval of the Chairman shall be required where value of such membership is Eight Million New Taiwan Dollars or less. For transaction value exceeding Eight Million New Taiwan Dollars, approval in advance by the Board is required.

取得或處分會員證，應參考市場公平市價，決議交易條件及交易價格，作分析報告提報總經理，其金額在新台幣捌佰萬元(含)以下者，應呈請總經理核准之；超過新台幣捌佰萬元者，另須先提報董事會決議通過後執行。

- (B) In acquiring or disposing an intangible asset or right-of-use assets, the terms and price shall be determined based on expert evaluation report and the fair market value as produced in an analysis report for submission to the Chairman. The approval of the Chairman shall be required where transaction price is ten percent of the Company's paid-in capital or Fifty Million New Taiwan Dollars or less. For transaction price exceeding Fifty Million New Taiwan Dollar, approval in advance by the Board is required.

取得或處分無形資產或其使用權資產，應參考專家評估報告或市場公平市價，決議交易條件及交易價格，作成分析報告提報董事長，其金額在實收資本額百分之十或新台幣伍仟萬元(含)以下者，應呈請董事長核准；超過新台幣伍仟萬元以上者，另須先提報董事會決議通過後執行。

3. Execution 執行單位

The department in use and the financial or administrative department shall be responsible for the execution of membership or intangible asset or right-of-use assets in accordance with the scope of authorization.

本公司取得或處分會員證或無形資產或其使用權資產時，應依前項核決權限呈核決後，由使用部門及財務部或行政部門負責執行。

4. Memberships or intangible assets expert or right-of-use evaluation report 會員證或無形資產或其使用權資產專家評估意見報告

In acquiring or disposing of memberships or intangible assets or right-of-use assets the transaction amount of which reaches twenty percent of the Company's paid in capital or Three Hundred Million New Taiwan Dollars, unless transacting with a domestic government agency, a certified public accountant shall provide opinion

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which shall be dated before the date of occurrence in respect of the reasonableness of the transaction price.

本公司取得或處分會員證或無形資產或其使用權資產之交易金額達公司實收資本額百分之二十或新臺幣參億元以上者，除與國內政府機關交易外，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。

Article 11 Procedures for Calculation of Transaction Amount 交易金額計算之處理程序

第十一條

The transaction amount in Article 7, Article 8, and Article 10 shall be calculated following the procedures set forth in the paragraph 4 of Article 15. “Within one year” refers to the year preceding the base date of occurrence of the current transaction. Items of which the Company duly obtained appraisal reports from expert appraisers or opinions from certified public accountants in respect need not be entered.

第七條、第八條及第十條之交易金額，應依第十五條第四項規定辦理，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。

Article 12 Procedures for Acquisition or Disposal of Claims of Financial Institutions 取得或處分金融機構之債權之處理程序

第十二條

In principle the Company shall not engage in transaction involving acquisition or disposal of claims of financial institutions. If subsequently the Company intends to engage in transaction involving acquisition or disposal of claims of financial institutions, upon obtaining the approval of the Board, the evaluation and implementation procedures shall be adopted.

本公司原則上不從事取得或處分金融機構之債權之交易，嗣後若欲從事取得或處分金融機構之債權之交易，將提報董事會核准後再訂定其評估及作業程序。

Article 13 Procedures for Acquisition or Disposal of Derivative Products 取得或處分衍生性商品之處理程序

第十三條

The acquisition or disposal of derivative products shall be subject to the Procedures for Derivative Products Transactions and shall attend to matters of risk management and audit to ensure that the internal control system is fully implemented.

本公司從事衍生性金融商品，應依照本公司衍生性金融商品交易作業程序辦理，並應注意風險管理及稽核之事項，以落實內部控制制度。

Article 14 Procedures for Mergers, Spin-off, Acquisitions, or Transfer of Shares 辦理合

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第十四條

併、分割、收購或股份受讓之處理程序

1. Evaluation and Implementation Procedures 評估及作業程序

- (A) In conducting a Merger, Spin-off, acquisition, or Transfer of Shares, the Company is advised to appoint an attorney, certified accountant and securities underwriter to discuss and stipulate a timetable and shall organize a special project team for execution thereof in accordance with the Applicable Listing Rules. Prior to convening the Board to resolve on the matter, the Company shall engage a certified public accountant, 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 the Members, and submit it to the Board for deliberation and approval. However, if the Company merges a direct or indirect 100% shareholding or capital contribution subsidiary, or a merger is engaged between the Company's direct or indirect 100% shareholding or capital contribution subsidiaries, it will not require the expert opinion on the reasonableness of the share exchange ratio mentioned above.

本公司辦理合併、分割、收購或股份受讓時宜委請律師、會計師及承銷商等共同研議上市法令所定程序預計時間表，且組織專案小組依照上市法令所定程序執行之。並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。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

- (B) In participating in a Merger, Spin-off, acquisition, or Transfer of Shares, the Company shall prepare a report to the Members detailing important contractual content and matters relevant to the Merger, Spin-off, or acquisition prior to the general meeting and include such report together with the expert opinion referred to in the preceding paragraph with the meeting notification of the general meeting to be used as reference on whether to the Merger, Spin-off, or acquisition shall be approved. Provided, where a provision of the Applicable Listing Rules exempts the Company from having to convene a general meeting to approve the Merger, Spin-off, or acquisition, the above requirement shall not apply. Where in participation of a Merger, Spin-off, or acquisition the general meeting fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the Shareholders, the Company shall immediately explain the reason, the follow-up measures, and the preliminary date of the next general meeting.

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

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前製作致股東之公開文件，併前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。但依上市法令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。另外，本公司參與合併、分割或收購時，如股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本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。

2. Other important matters 其他應行注意事項

- (A) Board Meeting Date: In participation of a Merger, Spin-off, or acquisition, the meeting of the Board and general meeting shall be convened on the same day of the board meeting and general meeting of the other participating companies to resolve matters relevant to the Merger, Spin-off, or acquisition, unless the Applicable Listing Rules provides otherwise or the SFB is notified in advance of extraordinary circumstances and grants consent. In participation of a Transfer of Shares, the meeting of the Board shall be convened on same the day of board meeting of the other participating companies, unless the Applicable Listing Rules provides otherwise or the SFB is notified in advance of extraordinary circumstances and grants consent.

董事會召開日期：本公司參與合併、分割或收購時，除上市法令另有規定或有特殊因素事先報經證期局同意者外，應與其他參與之公司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。本公司參與股份受讓時，除其他法律另有規定或有特殊因素事先報經證期局同意者外，應與其他參與之公司於同一天召開董事會。

- (B) Written Record: When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 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 legal advisor, the execution of a contract, and the convening of a board of directors 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 of directors meetings.

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When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in (1) and (2) of the preceding item to the FSC for recordation.

Where any of the companies 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 an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the proceeding two items of this subparagraph.

書面紀錄：與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，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、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之日起算二日內，將前目第一目及第二目資料，依規定格式以網際網路資訊系統申報本會備查。

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商營業處所買賣之公司者，上市或股票在證券商營業處所買賣之公司應與其簽訂協議，並依前二目規定辦理。

- (C) Non-Disclosure: Every person participating in or privy to the Company's plan for Merger, Spin-off, 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, Spin-off, acquisition, or Transfer of Shares.

事前保密承諾：所有參與或知悉本公司合併、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

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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。

- (D) Establishment or Amendment of Share Swap Ratio or Purchase Price: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares, the Company shall appoint certified accountants, attorneys or securities underwriters to state opinions on the reasonableness of the share swap ratio, purchase price or cash dividend prior to convening the meeting of the Board for submission to the general meeting. The Company may not arbitrarily alter the share swap ratio or purchase price unless the following circumstances permitting alteration are stipulated in the contract for the Merger, Spin-off, acquisition, or Transfer of Shares and publicly disclosed:

換股比例或收購價格之訂定與變更原則：本公司參與合併、分割、收購或股份受讓時，應於董事會前委請會計師、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並提報股東會。換股比例或收購價格原則上不得任意變更，但已於契約中訂定得變更之條件，並已對外公開揭露者，不在此限。換股比例或收購價格得變更條件如下：

- (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.

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) An action, such as a disposal of major assets, that affects the Company's financial operations.

處分本公司重大資產等影響本公司財務業務之行為。

- (3) An event, such as a major disaster or major change in technology, that affects Shareholder equity or Share price.

發生重大災害、技術重大變革等影響本公司股東權益或證券價格情事。

- (4) An adjustment where any of the companies participating in the Merger, Spin-off, acquisition, or Transfer of Shares from another company, buys back treasury stock.

參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之

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調整。

- (5) An increase or decrease in the number of entities or companies participating in the Merger, Spin-off acquisition, or Transfer of Shares.

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

已於契約中訂定得變更之其他條件，並已對外公開揭露者。

- (E) Content of the Contract: A contract of Merger, Spin-off, acquisition, or Transfer of Shares shall state the following in addition to the matters required under the Applicable Listing Rules (i.e., Article 317(1) of Taiwan's Company Law and Article 22 of Taiwan's Enterprise Merger and Acquisition Law):

契約應載內容：合併、分割、收購或股份受讓公司之契約除依上市法令(即公司法第 317 之 1 條及企業併購法第 22 條)規定外，並應載明下列事項。

- (1) Handling of breach of contract.

違約之處理。

- (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.

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) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

- (4) The manner of handling changes in the number of participating entities or companies.

參與主體或家數發生增減變動之處理方式。

- (5) Preliminary progress schedule for plan execution, and anticipated

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completion date.

預計計畫執行進度、預計完成日程。

- (6) Scheduled date for convening the general meeting pursuant to the Applicable Listing Rules if the plan exceeds the deadline without completion, and relevant procedures.

計畫逾期未完成時，依上市法令應召開股東會之預定召開日期等相關處理程序。

- (F) Change in the number of entities participating in the Merger, Spin-off, acquisition or Transfer of Shares: In participation of a Merger, Spin-off, acquisition, or Transfer of Shares and after public disclosure of the information, if the Company intends further to carry out another Merger, Spin-off, acquisition, or share transfer with another company, the Company shall carry out anew the procedures or legal actions that had originally been completed for the former Merger, Spin-off, acquisition, or Transfer of Shares; except that where the number of participating companies is decreased and the general meeting has adopted a resolution authorizing the Board to alter the limits of authority, the Company may be exempted from calling another general meeting to resolve on the matter anew.

參與合併、分割、收購或股份受讓之公司家數異動時：本公司參與合併、分割、收購或股份受讓時，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，本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，應重行為之。

- (G) Where any of the companies participating in a Merger, Spin-off, 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 provisions of Subparagraphs 2(A), 2(B) and 2(E).

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，並依本條第二項(A)款召開董事會日期、第(B)款事前保密承諾、第(E)款參與合併、分割、收購或股份受讓之公司家數異動之規定辦理。

Article 15

Public Disclosure of Information 資訊公告申報

第十五條

1. The following matters shall be publically disclosed in accordance with the specified standards thereunder: 應公告申報項目及公告申報標準：

- (A) (1) Acquisition of real property or right-of-use assets from or disposal real

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property or right-of-use assets to a related party; or (2) Acquisition of an asset other than real property or right-of-use assets from or disposal of an asset other than real property or right-of-use assets to a related party and the transaction amount is twenty percent (20%) or more of the paid-in capital of the Company, ten percent (10%) or more of total assets of the Company, or three hundred million New Taiwan Dollars or more. However, trading domestic treasury bonds, bonds under repurchase/resell agreement, or subscription/repurchase domestic money market funds issue by securities investment trust enterprises shall not apply.

(1)向關係人取得或處分不動產或其使用權資產；(2)或與關係人為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、總資產百分之十或新臺幣三億元以上。但買賣國內公債或附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。

(B) Merger, Spin-off, acquisition, or Transfer of Shares.

進行合併、分割、收購或股份受讓。

(C) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the relevant procedures adopted by the Company.

從事衍生性商品交易損失達本公司所定處理程序規定之全部或個別契約損失上限金額。

(D) Where the type of asset acquired or disposed is equipment or right-of-use assets for operational use, the trading counterparty is not a related party, and the transaction amount is more than Five Hundred Million New Taiwan Dollars.

取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額達新臺幣伍億元以上。

(E) Where the Company is in the construction business, acquisition or disposal of real property or right-of-use assets for construction use, where the trading counterparty is not a related party, and the transaction amount is more than Five Hundred Million New Taiwan Dollars.

經營營建業務之本公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣伍億元以上。

(F) Where land is acquired under an arrangement for commissioned construction on self-owned land, commissioned construction on rental land, joint

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construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction is more than Five Hundred Million New Taiwan Dollars.

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，且其交易對象非為關係人，本公司預計投入之交易金額達新臺幣伍億元以上。

- (G) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or investment in mainland China, reaches twenty percent or more of paid-in capital or Three Hundred Million New Taiwan Dollars; provided, this shall not apply to the following circumstances:

除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣參億元以上者。但下列情形不在此限：

- (1) Trading of domestic government bonds, or foreign government bonds with credit ratings that are not lower than our sovereign rating.

買賣國內公債或信用評等不低於我國主權評等等級之外國公債。

- (2) Securities trading by investment professionals on foreign or domestic securities exchanges or over-the-counter markets, or subscription of foreign government bonds, straight corporate bonds in primary market, or general financial bonds without equity characteristics (excluding subordinated debt), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or selling back of index investment securities.

以投資為專業者，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券之有價證券(不含次順位債券)，或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券。

- (3) Trading of bonds under repurchase/resale agreements or subscription/repurchase of domestic money market funds issued by securities investment trust enterprises.

買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業

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發行之貨幣市場基金。

2. Public disclosure timeframe 辦理公告及申報之時限

In acquiring or disposing of assets, if one of the above has been met and the transaction amount reaches the public announcement threshold, a public report shall be established in accordance with the Procedures within two days from the day of occurrence of the fact:

本公司取得或處分資產，具有本條前項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之日起算二日內辦理公告申報。

3. Procedures for public disclosure of information 公告申報程序

- (A) The Company shall submit the relevant information to a reporting website designated by the SFB.

本公司應將相關資訊於證期局指定網站辦理公告申報。

- (B) The Company shall on a monthly basis and prior to the tenth day of each month submit the relevant information in respect of derivative products transactions of the Company and a subsidiary which is not a public company in the Republic of China to a reporting website designated by the SFB.

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，於每月十日前輸入證期局指定之資訊申報網站。

- (C) When the Company at the time of public announcement makes an error or omission in an item required by the Procedures to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days from the day of awareness.

本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之日起算二日內將全部項目重行公告申報。

- (D) In acquiring or disposing of assets, the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and certified public account, attorney, and securities underwriter opinions at the company headquarters, where they shall be retained for five years except the Applicable Listing Rules provide otherwise.

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，除上市法令另有規定者

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外，至少保存五年。

- (E) After a public disclosure of information pursuant to the above has been made, upon occurrence of the following, a report of relevant information shall be made on the information reporting website designated by the SFB within two days from the day of occurrence of the fact:

本公司依前條規定公告申報之交易後，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於證期局指定網站辦理公告申報：

- (1) Change, termination, or rescission of a contract signed in regard to the original transaction.

原交易簽訂之相關契約有變更、終止或解除情事。

- (2) The Merger, Spin-off, acquisition, or Transfer of Shares is not completed by the scheduled date set forth in the contract.

合併、分割、收購或股份受讓未依契約預定日程完成。

- (3) Change of information already submitted to a reporting website designated by the SFB.

原公告申報內容有變更。

4. The amount of transactions above shall be calculated as follows:

前述交易金額之計算方式如下：

- (A) The amount of any individual transaction.

每筆交易金額。

- (B) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.

一年內累積與同一相對人取得或處分同一性質標的交易之金額。

- (C) The cumulative transaction amount of real property or right-of-use asset acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.

一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或

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其使用權資產之金額。

- (D) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.

一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。

“Within one year” as used above refers to the year preceding the base date of occurrence of the current transaction. Items duly announced need not be entered.

第二項所稱「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，已公告部份再免計入。

- (E) In the Procedures, “ten percent of total assets” refers to the total assets presented in the parent company only financial reports or individual financial reports applying the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

本程序有關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。

Article 16

第十六條

Control and Management of Acquisition or Disposal of Assets by Subsidiaries of the Company 對子公司取得或處分資產之控管

1. A subsidiary of the Company shall also establish the Procedures Governing the Acquisition or Disposal of Assets pursuant to the Applicable Listing Rules which, as well as any amendment thereof, shall be approved by the board and further approved in a general meeting of its members.

子公司亦應依上市法令訂定「取得或處分資產處理程序」，經子公司董事會通過後，須提報其股東會通過，修正時亦同。

2. The acquisition or disposal of assets by a subsidiary of the Company shall be subject to the Procedures.

子公司取得或處分資產時，亦應依本公司規定辦理。

3. If a subsidiary of the Company is not a public company, where a threshold for public disclosure as stipulated under the Applicable Listing Rules (i.e., Article 31 of Taiwan's Regulations Governing the Acquisition or Disposal of Assets of Public Companies) has been met, the Company shall make the relevant disclosure on behalf of the subsidiary.

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子公司非屬公開發行公司者，取得或處分資產達上市法令(即公開發行公司取得或處分資產處理準則第 31 條)所訂公告申報標準者，本公司亦代該子公司應辦理公告申報事宜。

4. For purposes of determining whether disclosure is required, “twenty percent of the company’s paid-in capital or ten percent of the company’s total assets” refers to the paid-in capital or the total assets of the Company.

子公司之公告申報標準中，所稱「達公司實收資本額百分之二十或總資產百分之十」係以本公司之實收資本額或總資產為準。

Article 17 Sanctions 罰則

第十七條

Violation of the Procedures by an employee of the Company in the acquisition or disposal of assets shall be sanctioned in accordance with the Company’s human resource management rules based on the seriousness of the offense.

本公司員工在承辦取得與處分資產時若有違反本程序規定者，乃視其情節輕重，得依本公司人事管理辦法規定懲處之。

Article 18 Implementation and Amendment 實施與修訂

第十八條

Where the Company's acquisition or disposal of assets requires the Board's approval pursuant to the Procedures or the Applicable Listing Rules, if a Director states his objection in record or in writing, the Company shall submit such information to the Audit Committee of the Company. When a transaction of acquisition or disposal of assets is submitted for the Board's deliberations pursuant to relevant rules, the comments of the Independent Directors of the Audit Committee shall be fully considered by the Board and the concurring or objecting position of the Independent Directors shall be clearly indicated in the Board meeting minutes, including any reason for objection.

本公司取得或處分資產依本程序或上市法令規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會審查。且依規定將取得或處分資產交易提報董事會討論時，應充分考量審計委員會各獨立董事之意見，並將其同意或反對之意見與理由列入會議紀錄。

Where the position of independent director has been established, when the Procedures for the Acquisition and Disposal of Assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an

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independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

已設置獨立董事者，依前項規定將取得或處分資產處理程序提報董事會討論時，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 an audit committee has been established, the Procedures for the Acquisition and Disposal of Assets are adopted or amended they shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution and submitted to a shareholders' meeting for approval.

已設置審計委員會者，訂定或修正取得或處分資產處理程序，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，並提報股東會同意。

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.

前項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。

The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。