

達明機器人股份有限公司

Techman Robot Inc.

關係人相互間財務業務相關作業規範

Rules Governing Financial and Business Matters Between this Corporation and its Related Parties

113.07.30 修訂

第一條 為健全本公司與關係人間之財務業務往來，防杜關係人間之進銷貨交易、取得處分資產、背書保證及資金貸與等事項有非常規交易、不當利益輸送情事，爰依上市上櫃公司治理實務守則第十七條規定訂定本作業規範，以資遵循。

To ensure sound financial and business interactions between this Corporation and its related parties and to prevent non arm's-length transactions and improper channeling of interests with respect to the purchase and sale of goods, the acquisition and disposal of assets, the provision of endorsements and guarantees, and loans of funds between this Corporation and its related parties, these Rules are adopted pursuant to Article 17 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

第二條 本公司與關係人相互間財務業務相關作業，除法令或章程另有規定者外，應依本作業規範之規定辦理。

Except as otherwise provided by law and regulation or by the articles of incorporation, financial and business matters between this Corporation and any of its related parties shall be handled in accordance with the provisions of these Rules.

第三條 本規範所稱關係人，應依證券發行人財務報告編製準則規定認定之。

本規範所稱關係企業，為依公司法第三百六十九條之一規定，獨立存在而相互間具有左列關係之企業：

- 一、 有控制與從屬關係之公司。
- 二、 相互投資之公司。於判斷前項所訂控制與從屬關係時，除注意其法律形式外，應考慮其實質關係。

The term "related party" referred herein shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The term "affiliated enterprise" as used herein means an enterprise that, in accordance with Article 369-1 of the Company Act, exists independently and has either of the following relationships with this Corporation:

1. A relationship of control or subordination.
2. A relationship of mutual investment. In determining whether a relationship of control or subordination under the preceding subparagraph exists, the substance of the relationship shall be considered in addition to the legal form.

第四條 本公司應考量公司整體之營運活動，針對關係人(含關係企業)交易建立有效之內部控制制度，並隨時進行檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

本公司應考量子公司所在地政府法令規定及實際營運性質後，督促子公司建立有效之內部控制制度；關係人如為非公開發行公司，仍應考量其對本公司財務業務之影響程度，要求其建立有效之內部控制制度與財務、業務及會計管理制度。

This Corporation shall establish an effective internal control system designed for transactions with related parties (including affiliated enterprises) in regard to its overall operational activities, and shall continue to review the system in order to adapt to changes in the internal and external environment and ensure that the system's design and operation remain effective.

This Corporation shall ensure that any subsidiary develops an effective internal control system, taking into account the laws and regulations of the jurisdiction in which the subsidiary is located and the nature of its operations. For any related party that is not a public company, this Corporation shall

still, in consideration of the degree of influence it has on this Corporation's business and finances, require that it develop effective systems for internal control and for managing financial, business, and accounting matters.

第五條 本公司對關係企業經營管理之監理，除依本公司所訂之相關內部控制制度執行外，尚應注意下列事項：

- 一、本公司應依取得股份比例，取得關係企業適當之董事、監察人席次。
- 二、本公司派任關係企業之董事應定期參加關係企業之董事會，由各該管理階層呈報企業目標及策略、財務狀況、經營成果、現金流量、重大合約等，以監督關係企業之營運，對異常事項應查明原因，作成紀錄並向本公司董事長或總經理報告。
- 三、本公司派任關係企業之監察人應監督關係企業業務之執行，調查關係企業財務及業務狀況、查核簿冊文件及稽核報告，並得請關係企業之董事會或經理人提出報告，對異常事項應查明原因，作成紀錄並向本公司董事長或總經理報告。
- 四、本公司應派任適任人員就任關係企業之重要職位，如總經理、財務主管或內部稽核主管等，以取得經營管理、決定權與監督評估之職責。
- 五、本公司應視各子公司之業務性質、營運規模及員工人數，指導其設置內部稽核單位及訂定內部控制制度自行檢查作業之程序及方法。
- 六、本公司內部稽核人員除應複核各子公司所陳報之稽核報告或自行檢查報告外，尚須定期或不定期向子公司執行稽核作業，稽核報告之發現及建議於陳核後，應通知各受查子公司改善，並定期做成追蹤報告，以確定其已及時採取適當之改善措施。
- 七、子公司應定期提出上月份之財務報表，包括資產負債表、損益表、費用明細表、現金收支及預估表、應收帳款帳齡分析表及逾期帳款明細表、存貨庫齡分析表、資金貸與他人及背書保證月報表等，如有異常並應檢附分析報告，以供本公司進行控管。其餘關係企業亦應定期提供本公司上月份之財務報表，以供本公司進行分析檢討。

In addition to implementing the adopted internal control system, this Corporation shall pay close attention to the following matters when exercising supervision over the operation and management of its affiliated enterprises:

1. This Corporation shall obtain an appropriate number of director and supervisor seats in the affiliated enterprise in accordance with the percentage of the shares it holds.
2. A director that this Corporation assigns to an affiliated enterprise shall regularly attend the affiliate's board meetings, and in order to monitor its operation, shall carefully review its corporate objectives and strategy, financial position, business performance, cash flows, and important contracts, as reported by the various members of the affiliate enterprise's management. The director assigned to the affiliated enterprise shall ascertain the cause of any irregularity found, compile a record, and report the matter to the chairperson or general manager of this Corporation.
3. A supervisor assigned to an affiliated enterprise by this Corporation shall supervise the affiliate's business operations, investigate its financial and business conditions, and review its books, records and audit reports, and may also request reports from the affiliate's board of directors or managerial officers. For any irregularity that may be found, the supervisor assigned to the affiliate shall ascertain the cause, compile a record, and report to the chairperson or general manager of this Corporation.
4. This Corporation shall assign competent personnel to assume important positions at its affiliated enterprise, such general manager, financial officer, or internal audit officer, in order to assume the duties and responsibilities of management, decision-making, and supervision and evaluation.
5. This Corporation, in consideration of the type of business, scale of operations, and number of personnel of a subsidiary, shall instruct the subsidiary in the procedures and methods for establishing an internal audit unit and adopting internal control system self-inspection operations.
6. In addition to reviewing the audit reports or self-inspection reports submitted by each subsidiary, the internal audit personnel of this Corporation must also carry out audits of the subsidiaries on a scheduled or unscheduled basis. After audit findings and recommendations

have been presented, they shall instruct the audited subsidiaries to make any necessary corrections, and shall prepare follow-up reports on a regular basis to ensure that the subsidiaries have taken appropriate corrective measures in a timely manner.

7. Subsidiaries of this Corporation shall regularly (e.g., before the 15th day of each month) submit monthly financial statements for the preceding month, including balance sheets, income statements, statements of expenses, statements of cash flow and cash flow forecasts, accounts receivable aging schedules and statements of delinquent accounts receivable, aging inventory analyses, and statements of loans to others and endorsements/guarantees. In the event of irregularities, analysis reports shall also be submitted to allow management and control by this Corporation. Other affiliated enterprises shall also regularly (e.g., before the 15th day of each quarter) submit financial statements for the preceding quarter, including balance sheets and income statements, for analysis and review by this Corporation.

第六條 本公司經理人不應與關係企業之經理人互為兼任，且不應自營或與他人經營與本公司同類之業務，但經董事會決議行之者，不在此限。本公司與關係企業間之人員管理權責應明確劃分，且應避免人員相互流用，惟如確有支援及調動之必要，應事先規範工作範圍及其權責與成本分攤方式。

A managerial officer of this Corporation may not concurrently serve as a managerial officer of any affiliated enterprise of this Corporation, and shall not operate the same type of business as this Corporation, either on the officer's own behalf or with another party, unless otherwise approved by a resolution of the board of directors. The division of powers and responsibilities between this Corporation and its affiliated enterprises with respect to personnel management shall be clearly identified, and personnel transfers between the two shall be avoided. However, where personnel support or transfer is indeed necessary, the scope of work, division of powers and responsibilities, and allocation of costs shall be specified in advance.

第七條 本公司應與各關係企業間建立有效之財務、業務溝通系統，並定期就往來銀行、主要客戶及供應商進行綜合風險評估，以降低信用風險。對於有財務業務往來之關係企業，尤應隨時掌控其重大財務、業務事項，以進行風險控管。

This Corporation shall establish an effective system of communication with each affiliated enterprise with respect to financial and business matters, and to mitigate credit risks, shall regularly conduct comprehensive risk assessments of their banks, principal clients, and suppliers. With respect to an affiliated enterprise with which it has financial and business interactions, this Corporation shall especially maintain close control over material financial and business items for the purpose of risk management.

第八條 本公司與關係人間之資金貸與或背書保證應審慎評估並符合「公開發行公司資金貸與及背書保證處理準則」及本公司所訂「資金貸與及背書保證作業程序」辦理。

Loans or endorsements and guarantees between the Company and related parties should be carefully evaluated and handled in compliance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and the Company's internal procedures for loans and endorsements/guarantees.

第九條 本公司與關係人間之業務往來，應明確訂定價格條件與支付方式，且交易之目的、價格、條件、交易之實質與形式及相關處理程序，不應與非關係人之正常交易有顯不相當或顯欠合理之情事。

因業務需要，向關係人採購成品、半成品、原材料時，採購人員應就市場價格及其他交易條件綜合評估關係人報價之合理性，除有特殊因素或具有優良條件不同於一般供應商，可依合理約定給予優惠之價格或付款條件外，其餘價格及付款條件應比照一般供應商。

向關係人銷售成品、半成品、原材料時，其報價應參考當時市場價格，除因長期配合關係或其他特殊因素不同於一般客戶，得依合理約定給予優惠之價格或收款條件外，其餘價格及收款條件應比照一般客戶。

與關係人之勞務或技術服務，應由雙方簽訂合約，約定服務內容、服務費用、期間、收付款條件及售後服務等，經呈總經理或董事長核准後辦理，該合約之一切條款應依循一般商業常規。

本公司與關係人之會計人員應於每月底前就上一月份彼此間之進、銷貨及應收、應付款項餘額相互核對，若有差異則需瞭解原因並作成調節表。

Price terms and payment methods shall be expressly stipulated for any business interaction between this Corporation and any related party. The purpose, pricing, and terms of a transaction, and its formal and substantive nature and the related handling procedures, shall not differ markedly from those of a normal transaction with a non-related party, nor may they be obviously unreasonable.

When business needs require the purchase of finished products, semi-finished products, or materials from a related party, purchasing personnel shall thoroughly evaluate the fairness of the price quoted by the related party based on market prices and other transaction terms and conditions. Except in special circumstances, or given advantageous conditions that differ from those of ordinary suppliers, under which the granting of preferential pricing or terms of payment can be reasonably stipulated, any other prices and payment terms shall be commensurate with those offered to ordinary suppliers.

Price quotes for the sale of any finished products, semi-finished products, or materials to related party shall be made with reference to current market prices. Except in cases of long-term cooperation or other special factors that are different from ordinary clients, under which reasonable stipulations may be made to grant preferential pricing or terms of payment, any other prices and payment terms shall be commensurate with those offered to ordinary clients.

For professional or technical services provided between this Corporation and a related party, both parties shall enter into a contract stipulating the scope of the services, fees charged, time period, payment terms, and after-sales service. The contract shall be implemented after approval by the general manager or the chairperson of this Corporation, and all contract terms and conditions shall comply with normal business practice.

By the end of each month, the accounting personnel of both this Corporation and its related parties shall perform cross checks of the purchases and sales of goods between them for the preceding month and the related balances of accounts payable and receivable. If any discrepancies are found, accounting personnel shall identify the cause and prepare a reconciliation statement.

第九條之一 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：

- 一、交易之項目、目的、必要性及預計效益。
- 二、選定關係人為交易對象之原因。
- 三、交易價格計算原則及預計全年度交易金額上限。
- 四、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。
- 五、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：

- 一、實際交易金額及條件。
- 二、是否依據董事會通過之交易價格計算原則辦理。
- 三、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。

For purchases and sales of goods, professional or technical services provided between this Corporation and a Related Party, the transaction amount of which during a whole year is expected to be five percent of this Corporation's most recent total consolidated assets or net value of consolidated business income in the most recent year, in addition that the Regulations Governing the Acquisition and Disposal of Assets by Public Companies shall apply, or other than the transactions between this Corporation and its parent company or subsidiary or between its subsidiaries, the following information shall be submitted to the board of directors for approval before the transactions may proceed:

1. Items, purpose, necessity, and projected benefits of the transactions.
2. The reason for choosing the related party as a trading counterparty.
3. The calculation principle of the transaction price and the projected limit of annual transaction value.
4. Description of whether transaction terms are consistent with regular commercial terms and that these terms will not damage the company interest or shareholder equity.
5. Restrictions on transaction and other important terms and conditions.

The following particulars about the transactions with related parties in the preceding paragraph shall be reported at the next shareholders' meeting after the end of a year:

1. Actual transaction value and terms and conditions.
2. Whether the calculation principle of the transaction price approved by the board of directors has been followed.
3. Whether the total value is under the limit on annual transaction value approved by the board of directors. If the total amount is above the limit, describe the reason, necessity, and fairness.

第十條 本公司與關係人間之不動產、使用權資產或其他資產交易、衍生性商品交易、進行企業合併、分割、收購或股份受讓，應依照「公開發行公司取得或處分資產處理準則」及本公司所訂「取得或處分資產處理程序」辦理。

Transactions involving real estate, use rights of assets, or other assets, derivative transactions, mergers, splits, acquisitions, or share transfers between the Company and related parties should comply with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the Company's internal procedures for the acquisition or disposal of assets.

第十一條 與關係人間財務業務往來須經董事會決議者，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

董事對於會議之事項有自身利害關係致有害於公司利益之虞者，應自行迴避，不得加入討論及表決，亦不得代理其他董事行使其表決權。董事間應自律，不得相互支援。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

審計委員會對於董事會或董事執行業務有違反法令、章程或股東會決議時，應即通知董事會或董事停止其行為，並採行適當措施以防止弊端擴大，必要時並應向相關主管機關或單位舉發。

For financial and business interactions between the Company and related parties that require Board resolutions, the independent directors' opinions should be fully considered. Their consent or dissent and reasons for dissent should be recorded in the Board meeting minutes.

Directors with personal interests in the meeting matters that may harm the Company's interests should recuse themselves and refrain from discussing or voting. They should also not act as proxies for other directors in voting. Directors should practice self-regulation and avoid improper mutual support.

If a director's spouse, a relative within the second degree of kinship, or a company with a controlling relationship with the director has interests in the meeting matters, the director shall be deemed to have a personal interest in the matter.

The audit committee should notify the Board or directors to stop their actions and take appropriate measures to prevent further issues if there are violations of laws, Articles of Incorporation, or resolutions of shareholders' meetings by the Board or directors. If necessary, they should report to the relevant authorities or units.

第十二條 本公司應配合法令規定之應公告或申報事項及其時限，及時安排各子公司提供必要之財務、業務資訊，或委託會計師進行查核或核閱各子公司之財務報告。

本公司應依法令規定之年度財務報告申報期限公告關係企業合併資產負債表、關係企業合併綜合損益表及會計師複核報告書，關係企業有增減異動時，應於異動二日內向臺灣證券交易所或中華民國證券櫃檯買賣中心申報異動資料。

本公司與關係人間之重大交易事項，應於年報、財務報表、關係企業三書表及公開說明書中充分揭露。

關係人如發生財務週轉困難之情事時，本公司應取得其財務報表及相關資料，以評估其對本公司財務、業務或營運之影響，必要時，應對本公司之債權採行適當之保全措施。有上開情事時，除於年報及公開說明書中列明其對本公司財務狀況之影響外，尚應即時於公開資訊觀測站發布重大訊息。

This Corporation, in compliance with the requirements of laws and regulations regarding matters that must be publicly disclosed or filed and the deadlines for so doing, shall make timely arrangements for the provision by each subsidiary of required financial and business information, or to retain CPAs to audit or review the financial reports of each subsidiary.

This Corporation shall publicly disclose the consolidated balance sheets, consolidated statements of comprehensive income, and CPA secondary review reports covering affiliated enterprises by the deadlines for the filing of the annual financial reports under applicable laws and regulations. Information on any increase, decrease, or other change in affiliated enterprises shall be filed with the TWSE or TPEX within 2 days of the change.

Information on any material transaction between this Corporation and a related party shall be fully disclosed in the annual report, financial statements, the three reporting forms for affiliated enterprises, and prospectuses.

If a related party experiences financial difficulties, this Corporation shall obtain its financial statements and related materials in order to assess the resulting effect on the finances, business, or operations of this Corporation, and when necessary, appropriate conservatory measures shall be adopted to safeguard this Corporation's rights as a creditor. Under the above circumstances, in addition to specifying the resulting effect on this Corporation's financial position in its annual report and prospectus, this Corporation shall also make a timely announcement of material information on the Market Observation Post System (MOPS).

第十三條 本公司之關係企業有下列各項情事時，本公司應代為公告申報相關訊息：

- 一、股票未於國內公開發行之子公司，如其取得或處分資產、辦理背書保證、資金貸予他人之金額達公告申報之標準者。
 - 二、母公司或子公司依相關法令進行破產或重整程序之相關事項。
 - 三、關係企業經其董事會決議之重大決策，對本公司股東權益或證券價格有重大影響者。
 - 四、本公司之子公司及未上市櫃之母公司如有符合「臺灣證券交易所股份有限公司對有價證券上市公司重大訊息之查證暨公開處理程序」或「財團法人中華民國證券櫃檯買賣中心對上櫃公司重大訊息之查證暨公開處理程序」所規定應發佈之重大訊息者。
- 本公司之母公司如為外國公司，本公司應於知悉母公司下列各項事實發生或傳播媒體報導之日起次一營業日交易時間開始前代為申報：
- 一、發生重大股權變動者。
 - 二、營業政策重大改變者。
 - 三、遭受重大災害致嚴重減產或全部停產者。
 - 四、因所屬國法令規章變更，致對股東權益或公司營運有重大影響者。
 - 五、大眾傳播媒體對母公司之報導有足以影響本公司之有價證券行情者。
 - 六、其他發生依外國公司所屬國法令規定應即時申報之重大情事。

When any of the following circumstances applies to an affiliated enterprise, this Corporation shall make a public disclosure and regulatory filing on its behalf:

1. For a subsidiary whose shares have not been publicly issued domestically, the dollar amount of the subsidiary's acquisition or disposal of assets, endorsements or guarantees for others, and loans of funds to others meets the criteria for public disclosure and regulatory filing.
2. The parent or the subsidiary undergoes bankruptcy or reorganization proceedings pursuant to applicable laws and regulations.

3. A major policy is adopted by resolution of the affiliated enterprise's board of directors that has a material effect on the rights and interests of the shareholders or the securities prices of this Corporation.
4. Any matter regarding a subsidiary or the unlisted (neither TWSE nor TPEx listed) parent of this Corporation constitutes material information required to be announced under the provisions of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities and of the GreTai Securities Market Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities.

If the parent of this Corporation is a foreign company, this Corporation shall make a filing of the following information on its behalf before the opening of trading hours on the first business day following the day on which this Corporation becomes aware of the information or on which there is media reporting of the information:

1. A material change in shareholder equity.
2. A material change in business policy.
3. A material disaster resulting in serious reduction or complete cessation of production.
4. A material effect on the rights and interests of shareholders or the parent's operations resulting from a change in the laws, regulations, or rules of the parent's home country.
5. Mass media reporting about the parent sufficient to affect the securities prices of this Corporation.
6. The occurrence of any other material event that, pursuant to the laws or regulations of the foreign company's home country, must be filed immediately.

第十四條 本作業規範經董事會通過後實施，修正時亦同。

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.