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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之規定訂定本規範，以資遵循。

To ensure sound financial and business interactions between the Company 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 the Company and its related parties, "Rules Governing Financial and Business Matters Between Company and its Related Parties" (hereinafter referred to as the "Rules") are adopted pursuant to Article 17 of the Corporate Governance Best-Practice Principles.

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 the Company and any of its related parties shall be handled in accordance with the provisions of the 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。

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

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下列關係之企業：

The term "affiliated enterprise" referred 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 the Company:

一、有控制與從屬關係之公司。

A relationship of control or subordination.

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。

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.

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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。

The Company 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 to adapt to changes in the internal and external environment and ensure that the system's design and operation remain effective.

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。

The Company shall ensure that any subsidiary develops an effective internal control system, considering 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, the Company shall still, in consideration of the degree of influence it has on the Company's business and finances, request 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，除依公司所訂之相關內部控制制度執行外，尚應注意下列事項：

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

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。

The Company shall obtain an appropriate number of Director and Supervisor seats in the affiliated enterprise in accordance with the percentage of the shares it holds.

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。

A director that the Company assigns to an affiliated enterprise shall regularly attend the affiliate's Board meetings to monitor its operation, and carefully review its corporate objectives and strategy, financial position, business performance, cash flows, and material contracts, as reported by the affiliate enterprise's management. The

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director assigned to the affiliated enterprise shall ascertain the cause of any irregularity found, compile a record, and report the matter to the chairman or general manager of the Company.

- 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。

A supervisor that the Company assigns to an affiliated enterprise 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 chairman or general manager of the Company.

- 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。

The Company 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.

- 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評估作業之程序及方法。

The Company, 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-assessment operations.

- 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評估報告外，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。

In addition to reviewing the audit reports or self-assessment reports submitted by each subsidiary, the internal audit personnel of the Company shall also carry out audits of the subsidiaries on a regular or irregular 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

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to ensure that the subsidiaries have taken appropriate corrective measures in a timely manner.

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。

Subsidiaries of the Company shall regularly 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 the Company.

第六條 本公司之經理人除法令另有規定外，不得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。

Except as otherwise provided by law, the Company's managerial officer shall not concurrently serve as managerial officer of affiliated enterprises and shall not operate the same type of business as the Company, neither on the officer's own behalf nor with another party, unless otherwise approved by a resolution of the Board of Directors.

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。

The Company 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, the Company shall especially maintain close control over material financial and business items for the purpose of risk management.

第八條 本公司與關係人間有資金融通或背書保證之必要時，應符合「公開發行公司資金貸

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與及背書保證處理準則」及本公司「資金貸與作業程序」或「背書保證作業程序」辦理。

When any loans or endorsements/guarantees between the Company and related parties are necessary, such transactions shall comply with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, and shall be conducted in accordance with the Company's "Procedures for Loans to Others" or "Procedures for Endorsement".

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。

Price terms and payment methods shall be expressly stipulated for any business interaction between the Company 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.

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，得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。

When the purchase of finished products, semi-finished products, or materials from a related party is required for operational needs, procurement 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.

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。

Price quotes for the sale of any finished products, semi-finished products, or materials to

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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.

與關係人間之勞務或技術服務，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，依核決權限表呈權責主管核准後辦理，該合約之一切條款應依循一般商業常規。

For professional or technical services provided between the Company and a related party, both parties shall enter into a contract stipulating the scope of the services, fees charged, period, payment terms, and after-sales service. The contract shall be implemented after approval based on Grant of Authority, and all contract terms and conditions shall comply with normal business practice.

本公司與關係人之會計人員應於每月底前就上一月彼此間之進、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。

By the end of each month, the accounting personnel of both the Company 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.

第十一條 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總資產之百分之三十者，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：

For purchases and sales of goods, professional or technical services provided between the Company and a related party, the transaction amount of which during a whole year is expected to be thirty percent of the Company's most recent total consolidated assets in the most recent year, in addition that the Regulations Governing the Acquisition and Disposal of Assets by Public Companies shall apply, except for transactions between the Company and its subsidiaries or among its subsidiaries themselves, the following information shall be submitted to the Board of Directors for approval before the

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transactions may proceed:

一、交易之項目、目的、必要性及預計效益。

Items, purpose, necessity, and projected benefits of the transactions.

二、選定關係人為交易對象之原因。

The reason for choosing the related party as a trading counterparty.

三、交易價格計算原則及預計全年度交易金額上限。

The calculation principle of the transaction price and the projected limit of annual transaction value.

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。

Description of whether transaction terms are consistent with regular commercial terms and that these terms will not damage the Company interest or shareholder equity.

五、交易之限制條件及其他重要約定事項。

Restrictions on transaction and other important terms and conditions.

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：

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 the year:

一、實際交易金額及條件。

Actual transaction value and terms and conditions.

二、是否依據董事會通過之交易價格計算原則辦理。

Whether the calculation principle of the transaction price approved by the Board of Directors has been followed.

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。

Whether the total value is below the limit on annual transaction value approved by the Board of Directors. If the total amount exceeds the limit, the Company shall describe the reason, necessity, and fairness.

第十二條 本公司與關係人間之資產交易、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作業程序辦理。

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Any asset transaction, derivative trading, merger, demerger, acquisition, or share transfer between the Company and a related party shall be conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the procedures for acquisition and disposal of assets prescribed by the Company.

第十三條 本公司或本公司非屬國內公開發行之子公司有本公司所訂取得或處分資產作業程序第九條交易，且交易金額達本公司總資產百分之三十以上者，應依本公司所訂取得或處分資產作業程序第九條各款資料提股東會決議通過後，且有自身利害關係之股東不得參與表決。但屬本公司與子公司或子公司彼此間交易者，不在此限。

If the Company or its subsidiary that is not a domestic public company, engages in a transaction governed by Article 9 of the Company's "Procedures for Acquisition or Disposal of Assets" and the transaction amount reaches 30% or more of the Company's total assets, the relevant information specified in Article 9 shall be submitted to the shareholders' meeting for approval. In such cases, shareholders with a conflict of interest shall abstain from voting. However, transactions between the Company and its subsidiaries, or among the subsidiaries themselves, are exempt from this restriction.

第十四條 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。

With respect to any financial or business interaction between the Company and any related party that requires a resolution of the Board of Directors, full consideration shall be given to each independent director's opinion. Specific opinions by independent directors expressing assent or dissent, and the reasons for dissent, shall be included in the minutes of Board meetings.

董事對於會議之事項，與其自身或其代表之法人有利害關係，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，不得互相互相支援。

When a director or the Company representative is an interested party with respect to a particular agenda item and there is a likelihood that the Company's interest may be compromised, that director shall enter recusal and may neither participate in the discussion nor vote on that item nor exercise voting rights as proxy for another director.

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Directors should maintain self-discipline among themselves and may not enter relationships of inappropriate mutual support with other directors.

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。

If a director's spouse, blood relatives within the 2nd degree of relationship, or a company controlled by that director is an interested party with respect to an agenda item as mentioned in the preceding paragraph, the director will be deemed as an interested party with respect to that agenda item.

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。

Upon discovering that, in the course of their duties, the Board of Directors or a director has committed a violation of law or regulation, the articles of incorporation, or a shareholders meeting resolution, the audit committee shall immediately notify the Board of Directors or the individual director to cease the misconduct and shall take appropriate measures to curb expansion of the misconduct. When necessary, the audit committee shall also file a report with the relevant regulatory authority or agency.

第十五條 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。

The Company, in compliance with the requirements of laws and regulations regarding matters that shall be publicly disclosed or filed and the deadlines for so-do, 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.

本公司關係企業有增減異動時，應於異動二日內於公開資訊觀測站申報異動資料。When there are any changes in the Company's affiliated enterprises, the relevant information shall be reported to the Market Observation Post System (MOPS) within two days of the change.

本公司與關係人間之重大交易事項，應於年報、財務報表及公開說明書中充分揭露。Information on any material transaction between the Company and a related party shall

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be fully disclosed in the annual report, financial statements, and prospectuses.

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。

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

第十六條 本公司之關係企業有下列各款情事時，本公司應代為公告申報相關訊息：

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

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。

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 that meets the criteria for public disclosure and regulatory filing.

二、 子公司依相關法令進行破產或重整程序之相關事項。

The subsidiary undergoes bankruptcy or reorganization proceedings pursuant to applicable laws and regulations.

三、 關係企業經其董事會決議之重大決策，對本公司之股東權益或證券價格有重大影響者。

A material decision 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 the Company.

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四、本公司之子公司如有符合「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」所規定應發佈之重大訊息者。

Any matter regarding a subsidiary of the Company 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.

第十七條 其他未訂事宜，悉依本公司內部控制制度及相關規定辦理。

Matters not otherwise specified herein shall be handled in accordance with the Company's internal control system and relevant regulations.

第十八條 本規範經董事會通過後實施，修正時亦同。

The Rules, and any amendments hereto, shall be implemented after adoption by the Board of Directors.