

Applied BioCode Corporation 審計委員會組織章程 Audit Committee Charter	Effective Date	9/19/2016
	Revision No.	1.0
	Approver	Board of Director
	Approval Date	9/18/2016

- 第一條 本規程依台灣「公開發行公司審計委員會行使職權辦法」第三條規定訂定之。
Article 1 This Charter is adopted pursuant to Article 3 of the Taiwan Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.
- 第二條 本委員會之人數、任期、職權、議事規則及行使職權時公司應提供資源等事項，依本規程之規定。
Article 2 Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Audit Committee ("the Committee") exercises its powers shall be handled in accordance with this Charter.
- 第三條 本委員會之運作，以下列事項之監督為主要目的：
Article 3 The main function of the Audit Committee is to supervise the following matters:
- a. 公司財務報表之允當表達。
Fair presentation of the financial reports of the Company.
 - b. 簽證會計師之選（解）任及獨立性與績效。
The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
 - c. 公司內部控制之有效實施。
The effective implementation of the internal control system of the Company.
 - d. 公司遵循相關法令及規則。
Compliance with relevant laws and regulations by the Company.
 - e. 公司存在或潛在風險之管控。
Management of the existing or potential risks of the Company.
- 第四條 4.1 本委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。
Article 4 The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.
- 4.2 本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或章程規定者，應於最近一次股東會補選之。獨立董事均解任或缺額時，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

The independent director members of the Committee shall serve a 3-year term, and may be re-elected to further terms. When the number of the independent director members on the Committee falls below the requirement due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy.

When all independent directors are dismissed or all of their positions are vacant, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

第五條

Article 5

5.1 台灣證券交易法（以下簡稱「證交法」）、台灣公司法（以下簡稱「公司法」）及其他台灣法律規定應由監察人行使之職權事項，除證交法第十四條之四第四項之職權事項外，由本委員會行之。

Powers conferred by the Taiwan Securities and Exchange Act, the Taiwan Company Act, and any other Taiwan law to be exercised by supervisors, excepting those set forth in Article 14-4, paragraph 4 of the Securities and Exchange Act, shall be exercised by the Committee.

5.2 證交法第十四條之四第四項關於公司法涉及監察人之行為或為公司代表之規定，於本委員會之獨立董事成員準用之。

The provisions of Article 14-4, paragraph 4 of the Securities and Exchange Act, in regard to the Company Act as concerns the actions of supervisors or their role as representatives of a company, apply mutatis mutandis to the independent director members of the Committee.

第六條

Article 6

6.1 本委員會之職權事項如下：

The powers of the Committee are as follows:

a. 依證交法第十四條之一規定訂定或修正內部控制制度。

The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

b. 內部控制制度有效性之考核。

Assessment of the effectiveness of the internal control system.

c. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。

The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.

d. 涉及董事自身利害關係之事項。

Matters in which a director is an interested party.

e. 重大之資產或衍生性商品交易。

Asset transactions or derivatives trading of a material nature.

- f. 依證交法第十四條之一規定訂定或修正內部控制制度。
The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- g. 內部控制制度有效性之考核。
Assessment of the effectiveness of the internal control system.
- h. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
- i. 涉及董事自身利害關係之事項。
Matters in which a director is an interested party.
- j. 重大之資產或衍生性商品交易。
Asset transactions or derivatives trading of a material nature.
- k. 重大之資金貸與、背書或提供保證。
Loans of funds, endorsements, or provision of guarantees of a material nature.
- l. 募集、發行或私募具有股權性質之有價證券。
The offering, issuance, or private placement of equity-type securities.
- m. 簽證會計師之委任、解任或報酬。
The hiring or dismissal of a certified public accountant, or their compensation.
- n. 財務、會計或內部稽核主管之任免。
The appointment or discharge of a financial, accounting, or internal audit officer.
- o. 年度財務報告及半年度財務報告。
Annual and semi-annual financial reports.
- p. 其他公司或台灣主管機關規定之重大事項。
Other material matters as may be required by the Company or by the Taiwan competent authority.

6.2 前項事項決議應經本委員會全體成員二分之一以上同意，並提董事會決議。

The matters under the preceding paragraph shall be subject to the approval of one half or more of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

6.3 第一項各款事項除第十款外，如未經本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。

Any matter in the paragraph 1, with the exception of subparagraph j, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors.

6.4 本規程所稱全體成員，以實際在任者計算之。

"The entire membership," as used herein, shall be counted as the number of members actually in office at the given time.

6.5 本委員會之召集人對外代表本委員會。

The convener of the Committee shall represent the Committee to the public.

第七條

7.1 本委員會每季至少召開一次，並得視需要隨時召開會議。

Article 7

The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

7.2 本委員會之召集，應載明召集事由，於七日前通知本委員會各董事成員。但有緊急情事者，不在此限。

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.

7.3 本委員會應由全體成員互推一人擔任召集人及會議主席，召集人請假或因故不能召集會議時，由其指定其他獨立董事成員一人代理之；召集人未指定代理人者，由委員會之獨立董事成員互推一人代理之。

A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

7.4 本委員會得請本公司相關部門管理人員、內部稽核人員、會計師、法律顧問或其他人員列席並提供相關必要之資訊。

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information.

7.5 本委員會召開時，應備妥相關資料供與會之委員會成員隨時查考。

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

第八條

8.1 本委員會召開時，公司應設簽名簿供出席董事成員簽到，並供查考。若會議是以視訊方式召開，其視訊錄影（含影音）視為出席記錄。

Article 8

When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent director members in attendance, and thereafter made available for reference. If members attend the meeting via videoconferencing, the audio and video recording are deemed as the attendance record.

8.2 審計委員會之獨立董事成員應親自出席審計委員會，如不能親自出席，得委託其他獨立董事成員代理出席。審計委員會成員委託其他獨立董事成員代理出席審計委員會時，應於每次出具委託書。如以視訊參與會議者，視為親自出席

Independent director members shall attend meetings of the Committee in person; if an

independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

8.3 本委員會成員委託其他獨立董事成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

8.4 本委員會之決議，應有全體成員二分之一以上之同意。表決之結果，應當場報告，並作成紀錄。

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

8.5 如有正當理由致本委員會無法召開時，原會議議案應以董事會全體董事三分之二以上同意行之。但第六條第一項第十款之事項仍應由獨立董事成員出具是否同意之意見。

If it is impossible to hold a meeting of the Committee with legitimate reason, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire board of directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6, paragraph 1, subparagraph j

8.6 第二項代理人，以受一人之委託為限。

The proxy under paragraph 2 may accept a proxy from one person only.

第九條

9.1 本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

Article 9

Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

a. 會議屆次及時間地點。

The session, time, and place of the meeting.

b. 主席之姓名。

The name of the meeting chair.

c. 獨立董事成員出席狀況，包括出席、請假及缺席者之姓名與人數。

Attendance by the independent director members, including the names and the number of members present, excused, and absent.

d. 列席者之姓名及職稱。

The names and titles of those attending the meeting as non-voting participants.

e. 紀錄之姓名。

The name of the minute taker.

f. 報告事項。

The matters reported at the meeting.

- g. 討論事項：各議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、反對或保留意見。

Agenda items: For each proposal, the method of resolution and the result; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; and any objections or reservations expressed.

- h. 臨時動議：提案人姓名、議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、反對或保留意見。

Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; and any objections or reservations expressed.

- i. 其他應記載事項。

Other matters required to be recorded.

9.2 本委員會簽到簿為議事錄之一部分，應永久保存；以視訊會議召開者，其視訊影音資料亦為議事錄之一部分

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved permanently; if the meeting is held via videoconferencing, the audio and video recording also constitute part of the meeting minutes.

9.3 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送委員會各獨立董事成員，並應列入公司重要檔案，於公司存續期間永久妥善保存。

The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of the Company.

9.4 第一項議事錄之製作及分發，得以電子方式為之。

The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

第十條 本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員討論。

Article 10 The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

第十一條 11.1 本委員會之董事成員對於會議事項，與其自身有利害關係，致有害於公司利益之虞者，應予迴避。

Article 11 An independent director member of the Committee shall recuse himself or herself when they are an interested party with respect to a given agenda item, when such a relationship is likely to prejudice the interests of the Company.

11.2 因前項規定，致委員會無法決議者，應向董事會報告，由董事會為決議。

If, for the reason stated in the preceding paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.

- 第十二條 本委員會得經決議委任律師、會計師或其他專業人員，就第六條規定有關之事項為必要之查核或提供諮詢，其所生之費用，由公司負擔之。
Article 12 The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by the Company.
- 第十三條 本委員會成員應以善良管理人之注意，忠實履行本組織規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。
Article 13 The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the board of directors and shall submit their proposals to be resolved by the board.
- 第十四條 本委員會應定期檢討組織規程相關事項，提供董事會修正。
Article 14 The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors.
- 第十五條 經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員辦理續行辦理，並於執行期間向本委員會為書面或口頭報告，必要時應於下一次會議提報本委員會追認或報告。
Article 15 The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.
- 第十六條 本組織規程以英文訂定。如本組織規程中、英版本不一致，應以英文版本為準。
Article 16 This Charter is established in English. In case of any discrepancy between the English version and the Chinese version, the English version shall govern.
- Article 16 本組織規程經董事會決議通過後施行，修正時亦同。
This Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors