

東海大學研究發展成果股權處分管理要點

THU Guidelines on the Management of Equity Disposal of R&D Outcomes

112 年 4 月 12 日第 112-03 次行政會議通過

Approved by the 3rd (of 2023) Administrative Affairs Meeting on April 12, 2023

- 一、東海大學（以下簡稱本校）為管理因運用研究發展成果所獲技術股份，依「科學技術基本法與政府科學技術研究發展成果歸屬及運用辦法」、「科學技術研究發展成果股權處分管理機制參考原則」及本校「研究發展成果管理辦法」之規定，訂定「東海大學研發成果股權處分管理要點」（以下簡稱本要點）。
 - I. To manage technology equity that Tunghai University (hereinafter referred to as THU) has acquired through research and development results, THU hereby establishes the THU Guidelines on the Management of Equity Disposal of R&D Outcomes (hereinafter referred to as Guidelines) according to the Fundamental Science and Technology Act, Government Scientific and Technological Research and Development Results Ownership and Utilization Regulation, and the THU Regulations Governing Management and Application of Research Achievement.
- 二、本要點所稱「技術股權」（以下簡稱技術股），係指以本校所有之研發成果以授權、讓與方式，獲得營利事業以股份或股權作為對價之股權。
 - II. For the purpose of these Guidelines, Technical Equity refers to any equity acquired by THU in exchange for licensing or transferring R&D outcomes to a profit-seeking enterprise, where shares or equity are provided as consideration.
- 三、技術股認列入帳價值，依政府會計原則及相關法令規定辦理。認列時點以廠商完成技術股登記，並繳交相關資料為原則。
 - III. The book value of Technical Equity shall be recognized in accordance with government accounting principles and relevant laws and regulations. Recognition is based on the date the company completes equity registration and submits relevant documentation.
- 四、股權處分由研究發展處專責管理。為審查、管理及處分本校持有之股權，特設置管理小組，由研發長、副研發長、會計室主任及產學與育成中心主任組成，並依個案邀集校內外相關領域具財經、智財鑑價或技術專業背景之專家學者一至二名。
 - IV. The Office of Research and Development is tasked with equity disposal. A management committee shall be established to review, manage, and dispose of the equity held by THU. The Committee shall consist of the Dean of Research &

Development, Vice Dean of Research & Development, Director of the Accounting Office, and the Director of the THU Industry Collaboration and Incubation Center. On a case-by-case basis, one or two internal or external experts with relevant expertise in finance, IP valuation, or technology may also be invited to participate.

五、由管理單位規劃股權處分方案，進行價格與時點評估，必要時得委由專業第三方進行股權鑑價：

(一) 上市(櫃)股票處分方案：處分已於集中交易市場或櫃檯買賣中心買賣之有價證券，其處分至少應參考規劃當時最近成交價格，並得考量其每股淨利、技術與獲利能力議定之。

(二) 非上市(櫃)股票處分方案：至少應包括擬出售之對象、底價股數及時間區間。

V. The responsible unit shall draft the equity disposal plan, including evaluations of pricing and timing. Where necessary, a third-party professional may be engaged to conduct a valuation of the equity:

A. For listed or OTC stocks: The disposal plan shall refer at minimum to the most recent market price at the time of planning and may take into account earnings per share, technological value, and profitability.

B. For unlisted or non-OTC stocks: The disposal plan shall at minimum specify the intended buyer, minimum number of shares to be sold, and the time frame for the transaction.

六、股權處分方案之審查方式，分初審及複審二階段：

(一) 初審：由管理小組召開會議，針對處分方案進行實質審查，並作成初審意見。

(二) 複審：向本校研發成果管理委員會提出初審意見進行複審。委員會之組成依據本校「研究發展成果管理辦法」第六條規定。

VI. The equity disposal plan shall undergo both a preliminary review and a secondary review:

A. Preliminary review: Conducted by the management committee, which will hold meetings to substantively review the disposal plan and issue preliminary opinions.

B. Secondary review: The preliminary opinions shall be submitted to the THU Research Outcome Management Committee for secondary review. The composition of this Committee shall follow Article 6 of the THU Regulations Governing Management and Application of Research Achievement.

- 七、 股權處分方案經本校研發成果管理委員會複審通過，並經校長核定後，由管理單位或委託專業機構辦理股權處分方案，並視股權性質依學校內部相關作業流程辦理。管理單位應將處分股權相關文件妥善保存。
- VII. Once the equity disposal plan is reviewed and approved by the THU Research Outcome Management Committee and President, the responsible unit or commissioned agency will execute the disposal plan in accordance with relevant internal University procedures, depending on the nature of the equity. The responsible unit shall maintain related documentation accordingly.
- 八、 股權處分管理及相關人員，除涉及違法情事外，其循本校內部作業流程進行股權處分定價，免除其於定價後價格變化產生之執行職務與財產帳面減損之責任。
- VIII. Personnel involved in the management and disposal of equity shall not be held liable for losses in book value resulting from post-valuation price changes, provided they have followed THU's internal procedures and have not engaged in any unlawful conduct.
- 九、 本校與研發成果發明人就技術股處分後之分配比例，應扣除處分之代辦服務費、稅費負擔或相關費用後，依本校研究發展成果管理辦法規定辦理。
- IX. The proceeds from the disposal of Technology Equity shall, after deducting service fees, taxes, and related expenses, be distributed between THU and the inventors in accordance with the THU Regulations Governing Management and Application of Research Achievement.
- 十、 研發成果之技術股歸屬發明人部分，得於技術移轉之授權或讓與等合約中，以書面方式約定由合約當事人直接移轉技術股予發明人，相關稅賦及其他費用應由發明人自行負擔；發明人依此約定已取得技術股，不得再對歸屬本校技術股部分主張分配。
- X. For the portion of Technology Equity attributed to inventors, the parties may agree in writing in the licensing or transfer agreement to have the enterprise transfer shares directly to the inventors. Any taxes or related costs shall be borne by the inventors. Inventors who receive equity through such arrangements may not claim any portion of THU's technology equity.
- 十一、 本校未受資助機關補助，自行研發產出之研發成果所獲得技術股，其處分及管理，準用本要點規定。
- XI. Technology Equity derived from R&D outcomes independently developed by THU without external funding shall be disposed of and managed in accordance with these Guidelines.

- 十二、 本要點未盡事宜，依本校相關規定及其他相關法令規定辦理。
- XII. Any matters not specified herein shall be governed by other THU regulations or other government laws and regulations.
- 十三、 本要點經行政會議通過後實施。
- XIII. The Guidelines herein shall be promulgated upon approval by the Administrative Affairs Meeting.