

## PATENT ASSIGNMENT

Electronic Version v1.1  
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT										
NATURE OF CONVEYANCE:	Agreements affecting interest										
CONVEYING PARTY DATA											
<table border="1"> <thead> <tr> <th>Name</th> <th>Execution Date</th> </tr> </thead> <tbody> <tr> <td>Dr. Chien-Min Sung</td> <td>10/28/1996</td> </tr> </tbody> </table>		Name	Execution Date	Dr. Chien-Min Sung	10/28/1996						
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Dr. Chien-Min Sung	10/28/1996										
RECEIVING PARTY DATA											
<table border="1"> <tr> <td>Name:</td> <td>Kinik Company</td> </tr> <tr> <td>Street Address:</td> <td>No. 10, Yanping S. Rd., Zhongzheng Dist.</td> </tr> <tr> <td>City:</td> <td>Taipei City</td> </tr> <tr> <td>State/Country:</td> <td>TAIWAN</td> </tr> <tr> <td>Postal Code:</td> <td>10043</td> </tr> </table>		Name:	Kinik Company	Street Address:	No. 10, Yanping S. Rd., Zhongzheng Dist.	City:	Taipei City	State/Country:	TAIWAN	Postal Code:	10043
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PROPERTY NUMBERS Total: 1											
<table border="1"> <thead> <tr> <th>Property Type</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Patent Number:</td> <td>7201645</td> </tr> </tbody> </table>		Property Type	Number	Patent Number:	7201645						
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Patent Number:	7201645										
CORRESPONDENCE DATA											
Fax Number:	2149783099										
<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>											
Phone:	214-978-3000										
Email:	docket@bakermckenzie.com										
Correspondent Name:	Baker & McKenzie LLP										
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Address Line 2:	Suite 2300										
Address Line 4:	Dallas, TEXAS 75201										
ATTORNEY DOCKET NUMBER:	87206573-240002										
NAME OF SUBMITTER:	Brian C. McCormack										
Signature:	/Brian C. McCormack/										
Date:	07/29/2013										
Total Attachments: 37											

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## Joint Venture Agreement

This Agreement is made between Mr. Frank S. Lin, representing China Grinding Wheel Corp. (CGW), and Dr. Chien-Min Sung (Sung) on the mutual commitment to establish a joint venture for manufacturing diamond tools. Whereas CGW is willing to contribute all resources to support this joint venture, and Sung is willing to contribute all technologies required by this joint venture. Now therefore, both parties have agreed to the following:

1. The joint venture will be a subsidiary of CGW. It will be managed by Mr. Lin or his designate.
2. The ownership of this joint venture is 2/3 for CGW; and 1/3 for Sung.
3. The joint venture will manufacture brazed diamond tools, new diamond sawblades, diamond composites, and other superabrasives products as designated by Sung.
4. Sung is in the process of preparing certain patent applications for his technologies. If granted, Sung will own these patent rights. However, CGW can use these patents without paying royalty.
5. The return for this joint venture for Sung is 7% of all revenues and sales as derived from this joint venture. Payment will be made semi-annually. All other returns or losses belong to CGW.
6. CGW has the option to purchase Sung's share of this joint venture after 10 years in operation. It is agreed that the price of this purchase is 1/3 of the total revenue that could be derived from this joint venture in the preceding year. If CGW decides not to purchase Sung's share after 10 years of operation, Sung will

林正心 10/28/85 

宋健民 10/28/85

continue to receive 7% from the total revenue each year, payable every 6 months. However upon reaching the 17th year of the operation of the joint venture, All Sung's share will automatically be transferred to CGW at no cost. From then on, the joint venture will become a wholly owned subsidiary of CGW.

7. Sung will also be hired as the Chief Engineer of CGW. In this capacity, he is reporting directly to the General Manager of CGW.
8. Sung's salary as an employee of CGW and the above mentioned joint venture will be NT 250K per month with 15 months to be paid each year. It is agreed that this salary will automatically increase 7% for every 12 months of employment at CGW.

*宋健民 10/28/85*  
ten thousand NT dollars  
*宋健民 11/4/85*

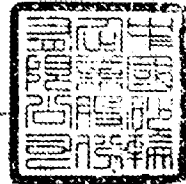
The above agreed items serve as the guidelines for the joint venture and employment. It is understood that detailed execution of these guidelines will be worked out by mutual negotiation based on good faith. Furthermore, these guidelines can be modified, if necessary, by future amendments that are signed by both CGW and Sung. It is understood that both CGW and Sung must fulfill this Agreement faithfully, and neither party can modify or terminate this Agreement unilaterally.

Stipulated and agreed, signed by:

*林心正*



Date *10/28-85*



Frank S. Lin, General Manager, China Grinding Wheel Corp.

*宋健民*

Date *10/28/85*

Chien-Min Sung

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Mail Stop Assignment Recordation Services  
Director of the United States Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Transmittal of English Translation of the "Joint Venture Agreement"**

Dear Sir:

Attached is an English translation of the "Joint Venture Agreement", which was signed on August 21, 2002. I hereby attest that this translation is a true and accurate translation of the Joint Venture Agreement, to the best of my abilities and knowledge.

Respectfully submitted,

Date: Feb. 20, 2013

Chien-Hao Lu

Chien-Hao Lu

Translator of Baker & McKenzie Taipei  
15F 168 Dun-Hua North Road, Taipei, Taiwan

[Translation]

### Joint Venture Agreement

By entering into this Agreement, Mr. Frank S. Lin (林心正), the general manager and representative of Kinik Company ("**Kinik**"), and Dr. Chien-Min Sung (宋健民) ("**Mr. Sung**") have mutually covenanted to cooperate in the production and marketing of diamond products. Whereas Kinik desires to provide necessary resources other than technologies to support this Joint Venture and Mr. Sung agrees to provide the technologies necessary in the Joint Venture, now therefore, the parties agree to the following:

1. This Joint Venture will be implemented by a subsidiary jointly formed by the parties, to be operated and administered by Mr. Lin or a person designated by Mr. Lin.
2. Two thirds of the capital required for establishment of the subsidiary for this Joint Venture shall be contributed by Kinik, with the value of the technologies provided by Mr. Sung stands for the other one third of the capital.
3. This Joint Venture will produce the products advised by Mr. Sung for development and manufacturing subject to approval of Kinik.
4. During the implementation of the Joint Venture, Mr. Sung will prepare to file applications for certain patents on his technologies. If the patent application filed by Mr. Sung is approved, he will be the owner of the approved patent, provided that Kinik shall be able to use the patent on a royalty free basis.
5. In addition that this Joint Venture may be implemented by the new company jointly formed by the parties, it may also be implemented in an independent operating unit to be formed within Kinik, provided that in the latter case, for the products described in Paragraph 3, Kinik shall pay the royalties at 7% of the "annual net operating revenues" for the terms agreed to by the parties according to the Agreement, to Mr. Sung as compensation for use of his patents. Net operating revenues shall be calculated and payment of royalties shall be made on a biannual basis. Other incomes or losses shall all be the incomes or losses of Kinik.
6. This Joint Venture will use the patents owned by Mr. Sung, including ROC Invention Patent No. 115958 "metal bond diamond tools that contain uniform or patterned distribution of diamond grits and method of manufacture thereof", and Patent No. 125249 "brazed diamond tools by infiltration", and the two US patents granted to Mr. Sung, i.e. US 6,039,641 "BRAZED DIAMOND TOOLS BY INFILTRATION" and US 6,286,498 B1 "METAL BOND DIAMOND TOOLS THAT CONTAIN UNIFORM OR PATTERNED DISTRIBUTION OF DIAMOND GRITS AND METHOD OF MANUFACTURE THEREOF". If Mr. Sung is granted a new patent, Kinik may enter

into a separate Joint Venture Agreement for that patent, if necessary, consistent with the spirit of this Agreement as the basis of implementation.

7. The implementation period under this Joint Venture is seventeen (17) years, provided that after ten (10) years of implementation of this Joint Venture (i.e. 2007), Kinik will have the option to buy back all the shares or rights owned by or entitled to Mr. Sung in the project (excluding the shares purchased by Mr. Sung in his own name). Upon exercise of the option, the project will be deemed early terminated. The two methods of implementation described in Paragraph 5 are agreed to as follows:

- (1) A new company jointly established by the parties

Kinik's exercise price of the option shall be one third of the overall revenues that may be generated by the Joint Venture in the previous year (i.e. 2006). Mr. Sung shall complete the transfer of the shares to Kinik within three (3) days after receipt of Kinik's payment for purchase of his shares. If Kinik decides not to exercise its option, the following terms shall apply:

- A. If the new company jointly established by the parties is not a listed/OTC company

From that year to the 17th anniversary of implementation of the Joint Venture (i.e. from 2007 to 2013), Kinik shall in the manner described in Paragraph 5 pay Mr. Sung the royalties on 14 occasions, and Mr. Sung shall divide the shares he holds then in early 2007 into 14 equal parts, with one part to be transferred to Kinik every time he receives the payment from Kinik. All gratuitous stock distributed during the same period of time shall be owned by Kinik. In other words, at the end of the 17th year of implementation of the Joint Venture, all shares owned by Mr. Sung shall be completely transferred to Kinik for the price as calculated in Paragraph 5 from 2007 to 2013. Thenceforward, this Joint Venture shall completely belong to Kinik's subsidiary.

- B. If the new company jointly established by the parties is a listed/OTC company

In this case, Mr. Sung may elect to sell all his shares at once or on several occasions at the stock exchange/OTC market at the time and for the price he chooses in his discretion. Where it is deemed necessary, Kinik may buy back the shares sold by Mr. Sung in the stock exchange/OTC market. This Agreement automatically terminates on the date when Mr. Sung has sold all his shares. If otherwise, this Agreement shall continue to be effective until December 31, 2013.

CHL  
Feb. 20, 2013

- (2) An independent operation unit formed within Kinik

In this case, Kinik's exercise price of the option shall be the same as described in the above paragraph. If Kinik chooses not to exercise its option, Mr. Sung may start to receive royalties from Kinik in the amount as calculated in Paragraph 5 from the first day of the project until the end of the 17th year of implementation of the Joint Venture, i.e. from 2007 to 2013.

8. At the end of the 17th year of implementation of this Joint Venture or upon early termination due to Kinik's exercise of its option in the 10th year, both Kinik and the new company jointly established by the parties under this Agreement may continue to use the patents described in Paragraph 6 on a royalty free basis.
9. Mr. Sung will be appointed as the chief engineer of Kinik and he will in this capacity directly report to the general manager of Kinik.
10. Mr. Sung's starting monthly salary will be NT\$ 250,000. Other matters relating to salary and compensation shall be governed by Kinik's human resources policy.
11. This Agreement was originally entered into on October 28, 1996. The first amendment was on August 21, 2002.

The above agreement is a general guideline for this Joint Venture and employment. A detailed implementation of the guideline should be subject to good faith trust and determination through mutual discussions and negotiations. Further, when necessary, the guideline may be modified through the amendment to be signed by Kinik and Mr. Sung. Both Kinik and Mr. Sung shall faithfully perform this Agreement, and neither party may unilaterally revise or terminate this Agreement.

Note: The patents granted to Mr. Sung in and outside Taiwan as described in Paragraphs 4, 6 and 8 may be used by Kinik on a non-exclusive license basis.

Signed by:  
Frank S. Lin (林心正),  
General Manager of Kinik Company

Chien-Min Sung (宋健民)

Date: August 21, 2002

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Feb. 20, 2013



# Joint Venture Agreement

本契約書為代表中國砂輪企業股份有限公司的總經理林心正先生(以下簡稱中砂)和宋健民博士(以下簡稱宋先生)對合作生產及銷售鑽石產品所簽訂的互相承諾。鑒於中砂願意提供技術以外必要資源支持這項 Joint Venture，宋先生願意提供在 Joint Venture 中需要的技術。因此，兩方同意如下：

1. 這項 Joint Venture 將由雙方共同成立的子公司來執行，並由林心正或是其指派之人經營管理之。
2. 這項 Joint Venture 所成立的子公司，設立資本額的三分之二由中砂出資，另三分之一則為宋先生的技術價值。
3. 這項 Joint Venture 將生產由宋先生建議並經中砂同意開發製造之產品。
4. 宋先生會在 Joint Venture 的執行中為他的技術準備特定專利之申請，如果所申請之專利獲准，宋先生將擁有獲准專利之專利權。然而，中砂可以使用該專利而免付使用之權利金。
5. 這項 Joint Venture 除由雙方共同成立之新公司執行外，尚可在中砂公司內設立獨立之營運單位執行，惟採後者方式執行者，則中砂須就第 3 點所言產品，在雙方依本約約定期限內，就「每年度營業收入淨額」之 7% 計算權利金，支付宋先生作為使用宋先生專利之報償，並將每隔半年結算營收淨額及付款，其它的收入或損失屬於中砂。
6. 這項 Joint Venture 使用宋先生所有之專利包括中華民國發明第一一五九五八號「具規則性排列之磨料顆粒的研磨工具及其製造方法」及第一二五二四九號「以滲透法硬焊之鑽石研磨工具」及宋先生在美國取得的二項專利，專利號碼分別為 6,039,641 「BRAZED DIAMOND TOOLS BY INFILTRATION」及 US 6,286,498 B1 「METAL BOND DIAMOND TOOLS THAT CONTAIN UNIFORM OR PATTERNED DISTRIBUTION OF DIAMOND GRITS AND METHOD OF MANUFACTURE THEREOF」。如宋先生有新取得之專利權，則中砂可視需要依本約之精神另與宋先生簽訂其他之 Joint Venture Agreement 作為執行依據。
7. 這項 Joint Venture 執行期間定為十七年，但是中砂在這項 Joint Venture 執行十年後(即民國九十六年)有選擇權決定是否購回宋先生在本計畫中持有之全數股份或權利(宋先生自行購入之股份不計)，該選擇權執行的同時，視同本計畫提前結束。依第 5 點之二種執行方式約定如下：

## (1) 雙方共同成立新公司

中砂執行選擇權之價格為先前的一年中(即民國九十五年)該 Joint Venture 可能帶來之全部營收的三分之一，宋先生在收取中砂購股價款後三日內應完成股票過戶予中砂。假如屆時中砂決定不執行選擇權，則約定如下：

### A. 雙方共同成立之新公司未上市(櫃)者

自當年起至該 Joint Venture 執行到達第十七年止(即自民國九十六年起至民國一〇二年止)，中砂將依第 5 點所言方式，支付宋先生共計十四次權利金，而

宋先生將他民國九十六年期初當時所有持股分成十四等份，於每次收到中砂支付款項時，過戶一等份的股份給中砂，期間所有無償配股均屬中砂所有。即在本 Joint Venture 執行到達第十七年終止時，宋先生的所有股份將以民國九十六年起至民國一〇二年止，雙方依第 5 點所言方式計算價值作價轉讓為中砂所有。從此爾後，這項 Joint Venture 將完全隸屬於中砂之子公司。

B. 雙方共同成立之新公司已上市(櫃)者

則宋先生得自行選擇時機及價格，於集中(櫃檯買賣)市場一次或多次出售其全數持股。中砂可視需要自集中(櫃檯買賣)市場買回宋先生釋出之股份。待宋先生將持股全數出售日即視為本約自動終止。本約有效日至民國一〇二年十二月三十一日止。

(2) 中砂公司內設立獨立營運單位

中砂執行選擇權之價格與前段所述相同，如中砂放棄執行，則宋先生可依第 5 點所言計價方式，自計畫開始日起向中砂收取權利金至本 Joint Venture 執行到達第十七年終止時，即民國九十六年起至民國一〇二年止。


8. 本 Joint Venture 執行到達第十七年終止或在第十年因中砂選擇權執行而提前結束時，第 6 點所言之專利權，中砂公司或雙方依本約共同成立的新公司將可持續使用且免支付使用之權利金。
9. 宋先生也將被聘請為中砂之總工程師。以此資格，他將直接向中砂之總經理報告。
10. 宋先生的薪水，起薪將每個月支付新台幣 250,000 元，其它薪資有關事項則依照中砂之人事管理規定辦理。
11. 本約原始訂定於民國八十五年十月二十八日，第一次修訂於民國九十一年八月二十一日。

以上的同意事項是這項 Joint Venture 和聘僱的處理原則。該處理原則之詳細執行將是基於良好的信任前提下，經由相互的交涉磋商來決定進行。再者此外，假如需要，該處理原則是可被未來由中砂和宋先生雙方簽署的修正案來修改。中砂和宋先生雙方必須誠實地履行這份契約書，同時任何一方不可單獨地修改或終止此契約。

附註：本約之第 4 項、第 6 項及第 8 項所言中砂使用宋健民國內外專利的權利為非專屬授權。

約定同意人簽名：

林心正  日期 91. 8. 21.  
林心正 總經理 中國砂輪企業股份有限公司

宋健民  日期 91. 8. 21.  
宋健民

中華民國九十一年八月二十一日

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Mail Stop Assignment Recordation Services  
Director of the United States Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Transmittal of English Translation of**  
**the "Supplemental JV Terms and Conditions"**

Dear Sir:

Attached is an English translation of the "Supplemental JV Terms and Conditions", which was signed on October 15, 2008. I hereby attest that this translation is a true and accurate translation of the Supplemental JV Terms and Conditions, to the best of my abilities and knowledge.

Respectfully submitted,

Date: Feb. 20, 2013

Chien-Hao Lu

Chien-Hao Lu

Translator of Baker & McKenzie Taipei  
15F 168 Dun-Hua North Road, Taipei, Taiwan

[Translation]

## Supplemental JV Terms and Conditions

These Supplemental JV Terms and Conditions supplement the Joint Venture Agreement entered into by and between Kinik Company ("Party A" or the "Company") and Dr. Chien-Min Sung (宋健民) ("Party B" or "Dr. Sung") in October 1996, as amended in August 2002 (stamps were affixed again on the same agreement in February 2003) (the "JV"). The rights and obligations under the JV may only be exercised by the parties to the JV. Party A and Party B on a good faith basis agree that the following terms and conditions shall be the basis of implementation starting the effective date.

### 1. Term of JV

Except otherwise negotiated by the parties to for termination or extension, the JV shall expire on October 28, 2013. The rights and obligations of the parties under the JV shall therefore terminate on the same date, except that Party A's obligation to pay royalties to Party B for the products or technologies developed according to the JV existing prior to expiry of the JV shall be subject to the expiry date for an individual product as agreed to, not subject to the expiry date of the JV.

### 2. Definition of JV Products or Technologies

The JV products and technologies include any and all products and technologies studies and developed according to the JV, subject to the Company's approval, by Dr. Sung based on the proprietary technologies he owns, in a joint effort with the required resources available by the Company.

### 3. Intellectual Property Rights

- (1) The ownership of the intellectual property in the products or technologies developed according to the JV shall be registered to Party B, and Party A shall have a preferred right to use these products and technologies.
- (2) If Party A uses the above intellectual property rights in the development of products or technologies (the "IPR Used by Party A"), Party A shall own two thirds of the entitlement benefits and value of these intellectual property rights. For the rights and obligations to the obligations and costs not as part of the development costs arising from these intellectual property rights, unless otherwise provided by law, Party A and Party B shall each bear the obligations and costs at the ratio of 2:1.
- (3) While Party B grants a license of the intellectual property rights to the products

or technologies developed under the JV to Party A on a non-exclusive basis, Party B shall not damage Party A's benefits when licensing the IPR Used by Party A to a third party. If Party B intends to license the other intellectual property rights to a third party, it shall first reimburse Party A with all the costs paid on its behalf, plus a reasonable interest.

- (4) If the parties agree to assign or license to a third party the IPR Used by Party A, the consideration paid by the third-party assignee or licensee, after deducting necessary costs, shall be allocated between Party A and Party B at the ratio of 2:1.
- (5) After termination of the JV, for any and all patents arising from implementation of the JV and owned in the name of Party B, except the patents used for mass production of products agreed to by the parties, Party B shall reimburse Party A any and all costs paid by Party A for these patents, plus a reasonable interest. After that, the entitlement benefits and value of these patents shall completely belong to Party B. As to the patents for which no reimbursement has been made by Party B, Party B shall agree to transfer the patents to Party A free of charge within one (1) week, with the costs of transfer payable by Party A. Party A should guarantee that:
  - a. if these patents are used on products in the future, payment will be made to Party B according to the terms and conditions set forth under Paragraph 4 "Party B's Compensation" of the Supplemental Terms and Conditions; and
  - b. if these patents are assigned or licensed to a third party in the future, Party B will receive one third of the consideration paid by the third-party assignee or licensee, after deducting necessary costs.

#### 4. Party B's Compensation

- (1) For its use of Party B's proprietary technology, Party A shall pay Party B a compensation in the form of royalty payment.
- (2) According to the JV, for those as defined in Article 2 above, if they are the products manufactured by the Company, except the products described in Article 6 of the JV, amended in 2002, that are subject to payment of 7% of the sales revenues, the Company shall pay the royalties to Dr. Sung at the following percentage rate based on the net sales depending on the gross profit margin of an individual product, payable after settlement of accounts on a semi-annual basis.

Gross Profit Margin	Payment Percentage
80% (including) and above	8%
50% (including) to 80%	7%
40% (including) to 50%	6%
30% (including) to 40%	5%
Below 30%	4%

- (3) Party A shall provide the detailed list of calculation of royalties for the JV products to Party B on a regular basis. Party B shall have the right to visit Party A's premises to audit the manufacturing activities and sales process of the JV products.
- (4) For the products developed by the parties that have been commercialized and are in the mass production stage during the term of the JV, starting the month when the monthly sales of a product reaches NT\$ 1 million, Party A shall pay the royalties to Party B for a period of fifteen (15) years or the valid term of the patent, whichever is shorter. Notwithstanding the above, for the products described in Article 6 of the JV, first amended in August 2002, Party A shall pay the royalties to Party B only until December 31, 2013.
- (5) When the period during which Party A should pay royalties for an individual product expires and patent remains valid, except for Party A's waiver, Party B shall transfer the patent to Party A at no charge within one (1) week, with the costs of the transfer to be borne by Party A.

#### 5. Miscellaneous Provisions

- (1) For the forward-looking research studies relating to the business development of the Company conducted by Party B, Party A shall provide as many resources as possible to support Dr. Sung's technological or product development plans, including an annual patent budget of NT\$ 20 million, provided that Party A shall not pay for any patent-related work more than the above amount.
- (2) For the JV products developed by Party B, Party A may assess the benefits before arranging for manufacturing and production of the products by other business units or in special projects, and Dr. Sung should be granted a full power and authority to manage the technical guidance to these products and may supervise the costs that may potentially arise.
- (3) If the parties agree that the operator of an individual JV product should be an independent company, Party A shall contribute two thirds of the capital for incorporation of the company, with the value of Party B's technologies stand for

one third of the capital contribution. The company established for this purpose should diligently comply with all applicable laws and regulations. The parties may also transact their rights with each other.

- (4) If Party B dies or there is a beginning of succession before the expiry of the term for which the royalties for an individual product is payable, the successor of Party B shall agree to perform the applicable terms and conditions governing Party B under the Supplemental Terms and Conditions before the royalties payable to Party B may be transferred to his successor. If otherwise, the successor shall not receive the royalties through succession.
- (5) For any matters not provided for under this Supplemental Terms and Conditions, the parties shall negotiate on a bona fide basis or enter into a separate agreement.

6. **Effective Date**

The parties agree that the Supplemental JV Terms and Conditions shall take effect on October 15, 2008.

Signed by:

Party A: Kinik Company

Representative: Frank S. Lin (林心正), Chairman of Board Director

Register No.: 03089008

Party B: Chien-Min Sung (宋健民)

National I.D. No.: F103338169

Date: October 15, 2008

CHL  
Feb. 20, 2013

## JV 增補條款

本 JV 增補條款為原中國砂輪企業股份有限公司(以下簡稱甲方或公司)與宋健民博士(以下簡稱乙方或宋博士)於民國 85 年 10 月訂定及民國 91 年 8 月修訂(同一份契約於 92 年 2 月重新用印)(以下稱本 JV)之延續，該 JV 權利義務之行使對象以雙方為限，甲、乙方秉持善意，同意以下條款於生效日後，作為執行依據：

### 一、JV 期限

除雙方另行協商提前終止或延長外，本 JV 至民國 102 年 10 月 28 日到期，因此與本 JV 有關雙方所約定之權利義務，均止於該日。然於本 JV 到期前依本 JV 所發展之產品或技術，甲方對乙方仍有權利金支付之義務者，到期日受個別產品之約定，不受 JV 到期日限制。

### 二、JV 產品或技術定義

依 JV 約定，經公司同意開發，由宋博士依其所有之專屬技術，配合公司提供所需資源共同研究發展之的產品或技術屬之。

### 三、智慧財產權

- (一)依本 JV 所發展產品或技術之智慧財產權所有權登記為乙方名義，甲方擁有優先使用權。
- (二)若甲方使用上述智慧財產權於產品或技術發展時(以下簡稱甲方使用之智慧財產權)，則甲方擁有該等智慧財產權三分之二之權利利益及價值。對於此等智慧財產權所衍生之非屬開發成本之義務及費用以外之權利與義務，除法律另有規定外，甲、乙方各自應負擔的比例為二比一。
- (三)依本 JV 所發展產品或技術之智慧財產權，雖乙方對甲方非專屬授權，然甲方使用之智慧財產權，乙方對外授權該項智慧財產權時不得傷害甲方利益。其餘智財權乙方對外授權時，應先返還甲方代為支付之所有費用並加計合理利息。
- (四)如雙方同意出讓或對外授權使用甲方使用智慧財產權，對方所付之對價，扣除必要成本後，其三分之二歸屬甲方所有，三分之一則歸屬乙方。
- (五)本 JV 終止後，所有因執行本 JV 所產生由乙方名義持有之專利權，除已經雙方同意進行量產製造產品使用之專利權外，乙方應返還甲方為該等專利權所支付之一切費用加計合理利息。此後該等專利權之權益利益及價值完全歸屬乙方所有。屬乙方未返還價款之專利權，乙方同意一週內無償過戶予甲方，過戶費用由甲方支付，甲方承諾：
  - (1)如未來使用該等專利權於產品，則將依本增補條款四、乙方之報酬所約定方式支付乙方。
  - (2)如未來出讓或對外授權該等專利權，則將對方所付之對價，扣除必要成本後，將支付乙方三分之一。

### 四、乙方之報酬

- (一)甲方對使用乙方專屬技術之報酬，以支付權利金方式為之。
- (二)基於 JV 之約定，符合上列第二條定義者，針對該類屬公司所製造的產品，除民國 91 年修訂 JV 內第 6 條所稱產品仍需付銷售額的 7% 外，公司應就各產品毛利率情形，以銷售淨額為計算基礎，依以下所訂比率，支付宋博士權利金，



並於每半年結算後支付。

毛利率範圍	支付比率
80%(含)以上	8%
50%(含)-80%	7%
40%(含)-50%	6%
30%(含)-40%	5%
30%以下	4%

- (三)甲方必須定期提供 JV 產品權利金計算明細給乙方，乙方有權利到甲方現場稽核 JV 產品的製造及銷售過程。
- (四)在 JV 存續期間雙方所發展並導入之商業化量產產品，自各產品每月銷售額達新台幣 100 萬元該月起算，甲方應對乙方支付權利金之期限為十五年，但不得逾專利權有效期限。惟 91 年 8 月第一次修訂 JV 內第 6 條所稱產品，甲方對乙方之權利金支付期限至民國 102 年 12 月 31 日止。
- (五)當甲方為個別產品所支付權利金期限終了時，如專利權仍為有效者，除甲方同意放棄外，乙方應於一週內無償將所使用專利權過戶予甲方，過戶所需之費用由甲方支付。

#### 五、其他

- (一)甲方對乙方所為與公司業務發展有關具有前瞻性的研究，應儘量提供資源，支持宋博士的技術或產品開發計劃，包括編列每年二千萬元的專利費用，專利費用超支部份甲方不需支付。
- (二)甲方對乙方所開發之 JV 產品，得權衡效益後安排其他事業部或專家來生產製造，而宋博士對該類產品的技術指導有完全的管理權，並得監督其成本之發生。
- (三)如經雙方同意要以獨立公司作為個別 JV 產品之營運者，該公司設立資本額的三分之二由甲方出資，另三分之一則為乙方的技術價值。公司於設立後，應恪守相關法律之規範。雙方之權利亦可相互交易。
- (四)如乙方於個別產品所支付權利金期限終了前過世或有其他繼承開始之事實，乙方繼承人需同意履行乙方於本增補條款之相關約定後，乙方的權利金方可移轉給其繼承人，餘則不得繼承。
- (五)雙方對本增補條款未盡事宜，仍應本善意協商或另行約定。

#### 六、生效日

本 JV 增補條款雙方同意自民國 97 年 10 月 15 日正式生效。

立約人：甲方

中國砂輪企業股份有限公司

代表人：董事長 林心正

統一編號：03089008

乙方

宋健良

身份證字號：F103338169

中華民國九十七年十月十五日

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Mail Stop Assignment Recordation Services  
Director of the United States Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Transmittal of English Translation of the "Memorandum"**

Dear Sir:

Attached is an English translation of the "Memorandum", which was signed on January 7, 2010. I hereby attest that this translation is a true and accurate translation of the Memorandum, to the best of my abilities and knowledge.

Respectfully submitted,

Date: Feb. 20, 2013

Chien-Hao Lu

Chien-Hao Lu

Translator of Baker & McKenzie Taipei  
15F 168 Dun-Hua North Road, Taipei, Taiwan

[Translation]

**Memorandum**

This Memorandum is an integral part of the Supplemental JV Terms and Conditions entered into by and between Kinik Company ("Party A" or the "Company") and Dr. Chien-Min Sung (宋健民) ("Party B" or "Dr. Song") on October 15, 2008. Whereas Party B intends to use with external third party the joint JV accomplishments produced by both Party A and Party B for development of business, now therefore, the parties agree to the following:

1. The four (4) external parties currently cooperating with Party B are Tai Diam, Jin Diam, Sino Diamond, and ST Micro.
2. Except ST Mrcro, which will be separately negotiated with, Party B shall in a bona fide manner list the JV patents co-owned by Party A and Party B proposed to be used in the other three cooperation plans above, and deliver the patent valuation conducted by at least two (2) external impartial entities, which shall issue a written valuation report stating the result of its valuation. The parties shall then negotiate and determine the final patent value.
3. For Party B's external cooperation plans, Party A intends to sell the value of the JV patents it owns to Party B. As such, Party B is liable to pay to Party A. Starting the month in which transfer of the value of the JV patents agreed to by the parties occurs, Party B shall no longer pay any fees relating to such patents.
4. With regard to any individual JV patent, Party A and Party B shall be entitled to the value of the patent, deducting the costs paid by Party A for the above patent plus reasonable interest and profits, i.e. the determined final patent value described in Paragraph 2, at the ratio of 2:1. Party B shall pay Party A the costs, plus reasonable interest and profits, for the above patent before paying Party A two thirds of the remaining patent value, in installments to be separately agreed to.
5. After Party B has paid all the amounts payable to Party A, he shall completely own the patent to which Party A shall not claim any rights.
6. With regard to the cooperation plan with Sino Diamond, Party B shall first pay the costs and interest and profits in the amount of NT\$ 5 million to Party A. After the patent valuation, two thirds of the amount above NT\$ 5 million will be paid to Party A in installment.
7. For matters not provided for above, the written provisions on the JV between

*CHL Feb. 20, 2013*

the parties shall apply.

Signed by:

Party A: Kinik Company

Lin Xin-Zheng (林心正), Board Director

Register No.: 03089008

Party B: Chien-Min Sung (宋健民)

National I.D. No.: F103338169

Date: January 7, 2010

*CHL Feb, 20, 2013*

## 備忘錄

本備忘錄為原中國砂輪企業股份有限公司(以下簡稱甲方或公司)與宋健民博士(以下簡稱乙方或宋博士)於民國97年10月15日所簽訂JV增補條款之一部份,緣因乙方擬與外部第三者採用甲、乙雙方共同的JV成果,作為未來業務的發展,因而甲、乙雙方同意如下:

- 一、乙方目前合作之外部對象包括中國鄭州台鑽科技(Tai Diam)、南通晶鑽(Jin Diam)、江蘇鑫鑽(Sino Diamond)及深州嵩洋微電子(ST Micro)等四個。
- 二、除深州嵩洋微電子(ST Micro)擇期另議外,乙方應本誠信舉出上述其餘三個合作案擬採用甲、乙雙方共同的JV專利權,並交付至少二家外部公正單位做專利權鑑價,結果應出具書面鑑價報告,由雙方議定並確認最終專利權價值。
- 三、對於乙方的外部合作案,甲方擬出售所屬的JV專利權權利價值於乙方,基於此,乙方對甲方有支付義務。甲、乙雙方議定共同的JV專利權價值移轉日當月起,甲方不再支付往後有關該專利權之任何費用。
- 四、甲、乙雙方持有任一JV專利權的權利,為扣除甲方已支付前述專利權的成本加計合理的利息及利潤後,分配率為二比一。即第二點所述專利權最終議定價值,乙方應先支付甲方已支付前述專利權的成本加計合理的利息及利潤後,剩餘專利權價值的三分之二應再分期支付予甲方,期別另議。
- 五、當乙方付完應付之款項予甲方後,即完全持有該專利權,甲方不得再主張該等專利之任何權利。
- 六、對於江蘇鑫鑽(Sino Diamond)之合作案,乙方將先支付甲方新台幣伍佰萬元所屬的成本及利息、利潤,待專利權鑑價後,高於伍佰萬元以上金額之三分之二將分期支付甲方。
- 七、以上如有未盡之處,則從雙方所有訴諸文字之JV相關約定。

立約人: 甲方

中國砂輪企業股份有限公司

代表人: 董事長 林炳

統一編號: 03089008

乙方

宋健民

身份證字號: F103338169

中 華 民 國 九 十 九 年 一 月 七 日

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Mail Stop Assignment Recordation Services  
Director of the United States Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Transmittal of English Translation of "Memorandum (2)"**

Dear Sir:

Attached is an English translation of "Memorandum (2)", which was signed on May 1, 2010. I hereby attest that this translation is a true and accurate translation of Memorandum (2), to the best of my abilities and knowledge.

Respectfully submitted,

Date: Feb. 20, 2013

Chien-Hao Lu

Chien-Hao Lu

Translator of Baker & McKenzie Taipei  
15F 168 Dun-Hua North Road, Taipei, Taiwan

[Translation]

**Memorandum (2)**

This Memorandum is an integral part of the Supplemental JV Terms and Conditions entered into by and between Kinik Company ("**Party A**" or the "**Company**") and Dr. Chien-Min Sung (宋健民) ("**Party B**" or "**Dr. Sung**") on October 15, 2008. Whereas Party B intends to use with external third party the joint JV accomplishments produced by both Party A and Party B for development of business, now therefore, the parties agree to the following:

1. With regard to Party B's cooperation plan with Sino Diamond, Party B will pay Party A NT\$ 18,000,000 in the consideration of Party B's provision of technical guidance to Sino Diamond. The two ROC patents registered in the name of Party A (Patent Certificate No. 1255161 and 1263475) will be transferred to and registered in the name of Party B, provided that the patents and technologies in question remain part of the JV of the parties. The rights and obligations of the parties shall be subject to the terms and conditions in the JV. It is agreed Party B pays the above amount to Party A in the following manner:
  - (1) On the date of signing of the contract, Party B pays Party A NT\$ 10,000,000, which may be deducted from the DG royalties for the second half of 2009.
  - (2) The remaining NT\$ 8,000,000 will be divided into two equal parts, i.e. NT\$ 4,000,000 for each, with each part to be deducted from the DG royalties for the first and second half of 2010.
2. To prevent any adverse impact on Party A due to Party B's cooperation with external third party, starting May 1, 2010 Dr. Sung will no longer act as the general manager of the Diamond Technology Center (DTC) of the Company and will be reappointed as the technical advisor to the Company, for a term until the expiry date of the JV between the parties.
3. Starting May 1, 2010 Party A appoints and authorizes Party B with full power and authority to administer the DTC and all JV technologies. Party B has all the power and authority required for management of the DTC, including budgeting, hiring of staff,

salary approval and performance evaluation, and organizational structure adjustment within the DTC. Party B shall follow the Company's policies in his management of the DTC. Party B's salary and compensation, benefits and equipment and costs required for performance of business shall all be at the same level as before the reappointment. For the DTC, Party B shall come up with a research and development plan that benefits both the parties. Upon approval of the plan by Party A, Party A shall be fully supportive of the plan within the budget for the plan.

4. The parties agree to act in a bona fide manner and to have Party B to define the products and submit a commercially feasible plan for Party A's review and approval before the plan is implemented. The compensation payable to Party B for all the commercialized JV products developed at the DTC, whether patented or not, by Party A shall be in compliance with Article 4 of the Supplemental JV Terms and Conditions.
5. In view of the JV relationship between the parties, for matters not provided for above, the written provisions on the JV between the parties shall apply.

Parties:

Party A: Kinik Company  
Representative: Thomas Hsieh (謝榮哲), CEO  
Register No.: 03089008

Party B: Chien-Min Sung (宋健民)  
National ID No.: F103338169

Date: May 1, 2010

CHL  
Feb. 20, 2013



**Note**

With regard to Article 1 of Memorandum (2), Kinik Company ("**Party A**" or the "**Company**") and Dr. Chien-Min Sung (宋健民) ("**Party B**" or "**Mr. Sung**") separately agree to the following:

- (1) With regard to the cooperation between Party B and Sino Diamond described in Article 1 of this memorandum, if Sino Diamond fails to substantially invest in the equipment, therefore invalidating the cooperation between Party B and Sino Diamond, Party A shall return all the money it has received from Party B.
- (2) The two ROC patents registered in the name of Party A (Patent Certificate No. 1255161 and 1263475) will not be transferred to or registered in the name of Party B until Sino Diamond has substantially invested in the equipment.
- (3) This note shall cease to be effective upon the actual implementation of the cooperation plan between Party B and Sino Diamond.

Parties:

Party A: Kinik Company  
Representative: Thomas Hsieh (謝榮哲), CEO  
Register No.: 03089008

Party B: Chien-Min Sung (宋健民)  
National ID No.: F103338169

Date: May 1, 2010

## 備忘錄(二)

本備忘錄為原中國砂輪企業股份有限公司(以下簡稱甲方或公司)與宋健民博士(以下簡稱乙方或宋博士)於民國97年10月15日所簽訂JV增補條款之一部份,緣因乙方擬與外部第三者採用甲、乙雙方共同的JV成果,作為未來業務的發展,因而甲、乙雙方同意如下:

- 一、對於乙方與江蘇鑫鑽(Sino Diamond)之合作案,乙方將支付甲方新台幣18,000,000元,作為乙方對江蘇鑫鑽技術指導之對價,原登記於甲方名下之二個台灣專利(經書號碼為I255161及I263475)將轉登記於乙方名下,然該等專利權、技術仍屬雙方JV之一部份,雙方之權利義務仍依JV約定。乙方支付甲方之方式約定如下:
  - (一)於訂約日支付甲方新台幣10,000,000元,得由98年下期的DG權利金中扣除。
  - (二)餘款8,000,000元,於99年上下二期之DG權利金中,分別扣除新台幣4,000,000元。
- 二、為不使乙方與外部第三者之合作對甲方造成不利影響,自西元2010年5月1日起,宋博士不再擔任甲方公司鑽石科技中心總經理一職,改任甲方公司之技術顧問,該顧問一職聘任日期止於雙方JV到期日。
- 三、甲方自西元2010年5月1日起委託乙方全權管理鑽石科技中心(DTC)及所有JV的技術。乙方擁有管理DTC需要的所有職權,包括預算編列、人員的任用、核薪及考核權、DTC內部組織調整等,乙方執行對鑽石科技中心之管理應從甲方公司制度規定。乙方的薪酬、福利、及執行業務所需之配備及費用支出均比照未轉任顧問前之水準。乙方對於DTC應訂定有利於甲乙雙方之研發計劃,經甲方同意後,配合該計劃之預算,甲方應予充分支持。
- 四、雙方同意各本善意,在JV期限到期前,由乙方定義產品,提出商業化之計劃經甲方審核同意後,交付執行。所有DTC研發的JV商業化產品,不論有無專利,甲方應付乙方的報酬從JV增補條款第四條之約定。
- 五、基於甲乙雙方的JV關係,以上如有未盡之處,則從雙方所有証據文字之JV相關約定。

立約人: 甲方

中國砂輪企業股份有限公司

代表人: 執行長 謝榮智

統一編號: 03089008

乙方

宋健民

身份證字號: F103338169

中華民國九十九年五月一日

附註

中國砂輪企業股份有限公司(以下簡稱甲方或公司)與宋健民博士(以下簡稱乙方或宋博士)就備忘錄(二)之第一條，另行約定如下：

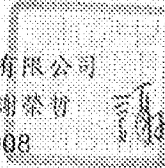
- (一) 本備忘錄第一條所稱乙方與江蘇鑫鑽(Sino Diamond)之合作一案，如江蘇鑫鑽(Sino Diamond)未進行實質設備投資，而使乙方與江蘇鑫鑽(Sino Diamond)之合作失效，則甲方收取乙方之款項則原數退還。
- (二) 原登記於甲方名下之二個台灣專利(證書號碼為 I255161 及 I263475)將於江蘇鑫鑽(Sino Diamond)進行實質設備投資後，方得轉登記於乙方名下。
- (三) 本附註於乙方與江蘇鑫鑽(Sino Diamond)之合作一案實際執行後即失效。

立約人：甲方

中國砂輪企業股份有限公司

代表人：執行長 謝榮哲

統一編號：03089008



乙方

宋健民

身份證字號：F103338169

中 華 民 國 九 十 九 年 五 月 一 日

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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Alexandria, VA 22313-1450

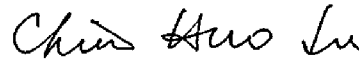
**Transmittal of English Translation of "Memorandum (3)"**

Dear Sir:

Attached is an English translation of "Memorandum (3)", which was signed on January 21, 2011. I hereby attest that this translation is a true and accurate translation of Memorandum (3), to the best of my abilities and knowledge.

Respectfully submitted,

Date: Feb. 20, 2013



Chien-Hao Lu

Translator of Baker & McKenzie Taipei  
15F 168 Dun-Hua North Road, Taipei, Taiwan

[Translation]

Memorandum (3)

This Memorandum is an integral part of the Supplemental JV Terms and Conditions entered into by and between Kinik Company ("Party A" or the "Company") and Dr. Chien-Min Sung (宋健民) ("Party B" or "Dr. Sung") on October 15, 2008. Whereas the JV between the parties will expire on October 28, 2013, in order to perform the patent liquidation in the way previously agreed to by the parties, Party A and Party B agree to the following:

1. The parties agree to early liquidate part of the patent technologies subject to the following conditions:
  - (1) For the JV patent technology for Dia-Metal heat spreader (refer to Attachment 1 for details), Party B shall pay Party A NT\$ 19 million (refer to Attachment 5 for details about basis of calculation) as the full payment for purchase of Party A's JV rights. After liquidation between the parties, this patent technology shall be completely owned by Party B. After this memorandum takes effect, Party A shall not pay any money relating to this patent.
  - (2) The parties agree to cross license the DLC related patents (see Attachment 2 for details). The parties agree that either party may freely use, on a royalty free basis, these patents and Party A shall no longer maintain the DLC patents in the name of Party B after this memorandum takes effect. Also, Party A promises not to license any patents it owns in Attachment 2 to any company in China. The parties may negotiate to jointly license these patents to third party, and Party A and Party B further agree to receive any payment arising from the licensing at the ratio of 2:1 as for all other JV rights in the past. In the event Party B intends to file an infringement litigation against another company, to the extent that Party A's interest will not be jeopardized, Party A would agree to cooperate with Party B.
  - (3) The patents in Attachment 3 will be transferred to Party B within one (1) week after the effective date. Starting the month in which the transfer is completed, Party A shall no longer maintain these patents.
2. Starting the effective date of this memorandum in 2011, no more hiring will take place at the Diamond Technology Center (DTC) and any leaving staff will not be replaced with new hire. The only research unit to remain is the Advanced Diamond Disk unit, for which the annual budget shall not exceed

NT\$ 3.5 million. Also, the annual maximum allowance for patent maintenance and related expense under Part B's name shall be limited to NT\$ 10 million. The annual maximum allowance for R&D outsourcing is limited to NT\$ 1 million. The budget shall be used mainly on the research of the Advanced Diamond Disks. Subject to the generality of the above, Dr. Sung shall have the discretion to determine the use of the above budget, which is subject to a total cap (NT\$ 12,833,000 for 2011, NT\$ 14,500,000 for 2012, and NT\$ 11,917,000 for 2013). Notwithstanding the above, the reporting and expenditure of the budget for the DTC are subject to the Company's policies and regulations. Starting this day, for the performance of the JV by the parties, except for the technologies and products relating to diamond disk, no new patent application shall be filed. Party B further agrees that the DTC will be merged into an independent unit within Party A's R&D department.

3. Dr. Sung shall continue to be employed by Party A as consultant and receive the consulting fee of NT\$ 140,000 on a monthly basis and is entitled to year-end bonus, for a term until the expiry date of the JV. Articles 3 and 4 of Memorandum (2) signed by the parties on May 1, 2010, and Article 5 (Miscellaneous Provisions), paragraph 1, of the Supplemental JV Terms and Conditions signed on October 15, 2008 shall become ineffective on the effective date of this agreement.
4. The non-compete clause signed with Kinik shall not apply to the staff of the DTC who have joined Ritedia Corporation along with Dr. Sung before December 31, 2011.
5. With the help of a reduced size of the DTC and cut-down expenditures, until the expiry of the JV, Party A may save one third of its expenses. As such, Party A agrees to use the savings to offset the amount for the patent of Dia-Metal heat spreader under the JV payable by Party B to Party A as in Article 1, paragraph (1) above.
6. Party A will keep Party B's office and the secretarial staff for his use until the expiry of the JV.
7. Starting this day, the patents in the JV not in use or in need by Party A or that Party B intends not to keep shall be sold through a contracted third party. Until the buyer is confirmed, Party B agrees to transfer these patents to Party A free of charge for the patents to be sold in the name of Party A. The income from the sale shall be first used to reimburse Party A for the money it has spent on acquiring the patents and a reasonable interest (based on the average base interest rates published by the five major

banks), plus a 15% profit. The transaction cost of the patents shall then be deducted from the remaining amount. If there are still profits, one third of them shall be received by Party B. The parties agree to unconditionally stop maintaining the patents that have not been sold and those that are pending for approval as of expiry of the JV.

8. Unless Party A breaches the JV terms and conditions, Party B agrees to ensure Party A may continue its operation of the diamond disk products (DG), and Party B shall not damage Party A's benefits through patent litigation or licensing to a third party with a malicious intent, and shall transfer the relevant patents (see Article 6 of the JV, as amended in 2002, for details) to Party A without charge. In the event of a violation of the above, Party A may claim damage against Party B. Further, for the diamond disk products with the ODD patent (refer to Attachment 4 for details) currently in use by Party A, if Party A's annual business revenue is less than NT\$ 50 million, Party B's license to Party A shall be switched to non-exclusive license, and the two thirds of the income received from Party B's license of the ODD diamond disk products to third party shall be received by Party A. When Party A has paid the royalties for the ODD diamond disk products for fifteen (15) years, as stated in the JV agreement by the parties, Party B shall unconditionally transfer the patent to Party A on the expiry date and the patent shall be solely owned by Party A thenceforward. Upon expiry of the JV in 2013, Party B may elect to early liquidate the ODD patents in a manner agreed to by the parties.
9. As determined, the products under the JV for which royalties are payable are limited to the products manufactured by Kinik using the JV patents. For all the products manufactured by Kinik using the JV patents, it shall always pay the royalties to Party B according to the Supplemental JV Terms and Conditions without excuse.
10. In view of the JV relationship between the parties, for matters not provided for above, the written provisions on the JV between the parties shall apply. The parties hereby reemphasize that until the expiry of the JV, the terms and conditions signed by the parties, which the parties have not agreed to invalidate, shall continue to be effective and at the same time all the amendments to the agreements shall not take effect retroactively.
11. The parties agree that this memorandum takes effect upon the establishment of Ritedia Corporation.

CHL

Feb. 20, 2013

Parties:

Party A: Kinik Company

Representative: Thomas Hsieh (謝榮哲), CEO

Register No.: 03089008

Party B: Chien-Min Sung (宋健民)

National ID No.: F103338169

Date: January 21, 2011

CHL

Feb. 20, 2013



### 備忘錄(三)

本備忘錄為原中國砂輪企業股份有限公司(以下簡稱甲方或中砂公司)與宋健民博士(以下簡稱乙方或宋博士)於民國 97 年 10 月 15 日所簽訂 JV 增補條款之一部份，緣因雙方 JV 期限將於民國 102 年 10 月 28 日屆滿，為履行雙方過去共同同意的專利權清算方式，因而甲、乙雙方同意如下：

一、雙方同意依下列條件，提前清算部份專利技術：

(1) Dia-Metal heat spreader(鑽石金屬散熱片) JV 專利技術(內容詳附件一)，乙方將支付甲方新台幣 1,900 萬(計算基礎詳附件五)，以購買甲方之 JV 權利，雙方結清後，該項專利技術完全歸乙方所有，本備忘錄生效後甲方不再支付任何有關該等專利的支出。

(2) DLC 相關專利(內容詳附件二)，雙方同意交互授權，雙方同意彼此得自由使用，不收取任何權利金，同時屬乙方名下之 DLC 專利在本備忘錄生效後，甲方不再維護。另甲方承諾附件二所持有的專利，不對中國地區的公司授權。甲、乙雙方得經過協商共同對外授權，並同意以過去 JV 權利分配比例 2：1 分配。如乙方擬對他公司提起侵權訴訟，在不違反甲方利益前提下，甲方願配合之。

(3) 附件三專利甲方在生效日起一週內將移轉予乙方，並自完成移轉日當月起，甲方不再維護。

二、鑽石科技中心(DTC)自 2011 年本備忘錄生效日，人力凍結遇缺不補，只保留先進鑽石碟研究單位，該單位每年預算不得超過新台幣 350 萬元，另每年乙方名下的專利維護及相關費上限每年為新台幣 1,000 萬元，委外研究費每年上限為新台幣 1 00 萬元，主要經費將用於先進鑽石碟之研究。宋博士在不違反上述原則下，對該等經費的使用有決定權，上述經費之支出採總量管制(民國 100 年之總量為 12,833 仟元、民國 101 年總量為 14,500 仟元、民國 102 年總量為 11,917 仟元)，惟鑽石科技中心之經費報支用仍應從甲方公司制度規定辦理。即日起雙方 JV 之履行，除鑽石碟相關技術及產品外，將不再申請新的專利。另乙方同意 DTC 併入甲方之研發部門內之獨立單位。

三、宋博士仍將為甲方聘任為顧問一職，月支領新台幣 140,000 元顧問費及年終獎金，任期至 JV 到期日止，雙方於本年 5 月 1 日簽訂之備忘錄(二)之第三及四條及 97 年 10 月 15 日簽訂之 JV 增補條款第五其他之第(一)項自合約生效日起均失其效力。

四、鑽石科技中心(DTC)人員於民國 100 年 12 月 31 日前隨宋博士加入鍊鑽公司者，其



PATENT

REEL: 030919 FRAME: 0349

在中砂公司所簽之競業禁止條款將不適用。

五、因 DTC 縮減規模及支出到 JV 到期前，將為甲方節省數額之三分之一，甲方同意用來抵償第一項第一款乙方應付甲方的 JV 鑽石金屬散熱片專利清算金額。

六、甲方將保留乙方之辦公室及秘書人員供其使用至 JV 到期止。

七、JV 非屬甲方使用、需要或非乙方擬保留之專利，即日起將委外出售，洽定對象出售前乙方同意無償過戶於甲方，由甲方名義出售，出售價款應優先清償甲方過去因獲取該專利權所為投入之所有支出及合理利息(五大銀行平均基準利率)並加計 15% 利潤後，再扣除專利權的交易成本，如尚有獲利則其三分之一歸屬乙方所有。該等專利到 JV 到期日仍未售出者及申請中未獲權者，雙方同意無條件放棄繼續維護。

八、除甲方違反 JV 約定，乙方同意確保甲方鑽石碟產品(DG)未來的營運，不得以專利權訴訟或惡意對他方授權侵犯甲方利益，並將於 JV 到期時將相關專利(詳 91 年 JV 修訂版第 6 條)無償移轉給甲方，如有違者，甲方得向乙方求償。另目前甲方使用之 ODD 專利(詳附件四)鑽石碟產品，甲方年營業額如達不到新台幣 5,000 萬元，則乙方對甲方之授權轉為非專屬授權，而乙方對外授權 ODD 鑽石碟所收取之對價，其三分之二屬甲方所有，如甲方支付 ODD 鑽石碟產品權利金達 15 年時，該項專利將依照雙方 JV 約定，乙方應於到期日無條件移轉於甲方，自此完全歸屬甲方所有。民國 102 年 JV 到期時，乙方得選擇提前依雙方 JV 約定方式清算 ODD 專利。

九、JV 應支付權利金產品的認定，僅限於中砂公司使用 JV 專利權所生產的產品。凡中砂公司使用 JV 專利製造之產品，應依 JV 增補條款之約定支付乙方權利金，甲方不得拒絕。

十、基於甲乙雙方的 JV 關係，以上如有未盡之處，則從雙方所有訴諸文字之 JV 相關約定。雙方在此重申，在 JV 到期前雙方所簽未協議失效的約定內容仍然有效同時歷次修約不追溯既往。

十一、本備忘錄雙方約定於鍊鑽公司成立後生效。

立約人：甲方

中國砂輪企業有限公司

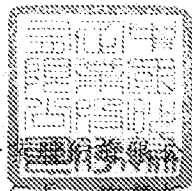
代表人：執行長 謝宗哲

統一編號：03089008

乙方

宋健民

身份證字號：F103338169



謝宗哲

宋健民

中華民國 100 年 1 月 2 日

宋健民

PATENT

REEL: 030919 FRAME: 0350

附件一：Patent list of Dia/metal

專利名稱	案號	國家	20 項大分類	案件狀態
電子元件用散熱件及其製法	P-068176	台灣	Class 03 -Dia-Metal heat spreader	核准案
具有熱傳導梯度的鑽石複合物散熱片及其製法	P-071487	大陸	Class 03 -Dia-Metal heat spreader	核准案
具有熱傳導梯度之鑽石複合物散熱片及其製法	P-071486	台灣	Class 03 -Dia-Metal heat spreader	核准案
碳複合物散熱器及其相關方法	P-079090	台灣	Class 03 -Dia-Metal heat spreader	核准案
印刷電路板之散熱方法及其裝置	P-086253	台灣	Class 03 -Dia-Metal heat spreader	審查中
具有單層鑽石顆粒的均熱板、其熱管理系統及其相關方法	P-093647	台灣	Class 03 -Dia-Metal heat spreader	審查中
具有單層鑽石顆粒的均熱板及其相關方法	P-093658	大陸	Class 03 -Dia-Metal heat spreader	審查中
Diamond Composite Heat Spreader and Associated Methods	00802-21154	美國	Class 03 -Dia-Metal heat spreader	核准案
Carbonaceous Composite Heat Spreader and Associated Methods	00802-21154.CIP	美國	Class 03 -Dia-Metal heat spreader	核准案
Carbonaceous Composite Heat Spreader and Associated Methods	00802-21154.CIP.CON	美國	Class 03 -Dia-Metal heat spreader	審查中
Method For Carbonaceous Composite Heat Spreader	00802-21154.CIP.CON.DIV	美國	Class 03 -Dia-Metal heat spreader	審查中
Diamond Composite Heat Spreader Having Thermal Conductivity Gradients & Associated Methods	00802-21154.CIP2	美國	Class 03 -Dia-Metal heat spreader	核准案
Diamond Composite Heat Spreader Having Thermal Conductivity Gradients & Associated Methods	00802-21154.CIP2.DIV	美國	Class 03 -Dia-Metal heat spreader	核准案
Diamond-Silicon Composite Heat Spreaders	00802-21154.CIP6	美國	Class 03 -Dia-Metal heat spreader	審查中
Diamond Composite Heat Spreader and Associated Methods	00802-21154.DIV	美國	Class 03 -Dia-Metal heat spreader	核准案
Methods and Devices for Cooling Printed Circuit Boards	00802-32709	美國	Class 03 -Dia-Metal heat spreader	審查中
Methods and Devices for Cooling Printed Circuit Boards	00802-32709.PCT	PCT	Class 03 -Dia-Metal heat spreader	審查中
Heat Spreader Having Single Layer of Diamond Particles and Associated Methods	00802-32738	美國	Class 03 -Dia-Metal heat spreader	核准案
Heat Spreader Having Single Layer of Diamond Particles and Associated Methods	00802-32738.CON	美國	Class 03 -Dia-Metal heat spreader	審查中
Nanodiamond Powder/Metal Composite Films For Cooling Electronic Devices	00802-32753	美國	Class 03 -Dia-Metal heat spreader	審查中
Methods and Devices for Cooling Electronics (Copper Sandwich Monolayer Diamond Heat Spreaders DiaCu)	00802-32820.PROV	美國	Class 03 -Dia-Metal heat spreader	審查中
Methods and Devices for Cooling Electronics (Copper Sandwich Monolayer Diamond Heat Spreaders DiaCu)	00802-32820.CIP	美國	Class 03 -Dia-Metal heat spreader	審查中

附件二：DLC 交互授權專利清單

專利編號	發明人	專利名稱	
093139329	甘明吉,宋健民,胡紹中	高導熱效率電路板(二)	KINIK
094100821	甘明吉,宋健民,胡紹中	高導熱性印刷電路板	
094107997	甘明吉,宋健民,胡紹中	高散熱效率之散熱裝置	
096108157	甘明吉,胡紹中,宋健民	具高散熱性的發光二極體裝置	
096136526	甘明吉,黃世耀,胡紹中	高散熱封裝載板	
096136526	甘明吉,黃世耀,胡紹中	高散熱封裝載板	
097112351	甘明吉,胡紹中,宋健民	用於承載電子元件之載板結構及其製作方法	
097112351	甘明吉,胡紹中,宋健民	用於承載電子元件之載板結構及其製作方法	
097112351	甘明吉,胡紹中,宋健民	用於承載電子元件之載板結構及其製作方法	
097114999	甘明吉,胡紹中	高導熱性電路載板及其製作方法	
097114999	甘明吉,胡紹中	高導熱性電路載板及其製作方法	
098124331	甘明吉,胡紹中,宋健民	高導熱性電路載板	
098124331	甘明吉,胡紹中,宋健民	高導熱性電路載板	
099108884	胡紹中,甘明吉,宋健民	基板之製作方法及其結構	
099108884	胡紹中,甘明吉,宋健民	基板之製作方法及其結構	
099108884	胡紹中,甘明吉,宋健民	基板之製作方法及其結構	
準備申請中	甘明吉,宋健民,胡紹中,陳嘉延	應用於觸控面板玻璃基板之表面處理	
095129328	甘明吉,胡紹中,宋健民	印刷電路板之散熱方法及其裝置	
098101357	宋健民	鑽石層隔熱電路及其相關方法	
098101357	宋健民	熱動力電子裝置、冷卻電子裝置的方法及發光二極管	
099123237	宋健民,甘明吉,胡紹中	具有低漏電流和高熱傳導性之多層基板、具有發光二極體裝置及其相關方法	
099123237	宋健民,甘明吉,胡紹中	具有低漏電流和高熱傳導性之多層基板、具有發光二極體裝置及其相關方法	
11/201,772	宋健民	Diamond-Like Carbon Coated Devices	
-	宋健民	Diamond-Like Carbon Coated Devices	
11/706,867	宋健民	Diamond Insulated Circuits and Associated Methods	
-	宋健民	DLC Radiation Absorber And Associated Methods	
11/706,871	宋健民	Methods of Cooling Electronic Circuits and Associated Devices	
12/787,074	宋健民	Composite Insulative Layer for Electrically Conductive Substrates	
-	宋健民	DLC Touch Panel Surfaces and Associated Methods	

附件三：甲方擬移轉專利清單

專利名稱	專利號碼	智慧局申請案號	國家	發明人	案件狀態
高導熱性印刷電路板	I255161	093139329	台灣	甘明吉,宋健民,胡紹中	核准案
具高導熱性電路板	I263475	094122341	台灣	胡紹中,甘明吉	核准案
高導熱性鑽石鋁複合材料	I306083	094134919	台灣	宋健民,胡紹中,甘明吉	核准案
一種熱傳導裝置的製造方法及其結構	n/a	099137898	台灣	胡紹中,洪興,林弘正,林逸樵,宋健民	審查案
一種熱傳導裝置的製造方法及其結構	n/a	099137898	大陸	胡紹中,洪興,林弘正,林逸樵,宋健民	審查案

# 附件四：ODD 專利清單

專利名稱	案號	國家	發明人	案件狀態
於有機材料中結合超級磨粒的方法	P-081532, TW 95133055	台灣	宋健民	核准案
於有機材料中結合超級磨粒的方法	P-087087, TW 95133055	大陸	宋健民	審查案
在有機基質中結合超研磨顆粒的方法	P-087876, TW 97118854	台灣	宋健民	審查案
具有拼圖式研磨片段的 CMP 拋光墊修整器及其相關方法	P-089105, TW 97137069	台灣	宋健民, 宋恩齊	審查案
具有混合研磨表面的 CMP 拋光墊修整器及其相關方法	P-089926, TW 98111100	台灣	宋健民	審查案
具有混合研磨表面的 CMP 拋光墊修整器及其相關方法	P-089928, TW 98111100	大陸	宋健民	審查案
拋光墊修整器	P1365, TW 97151746	台灣	宋健民	審查案
拋光墊修整器	P1387, TW 97151546	大陸	宋健民	審查案
定向超研磨顆粒於表面的方法及其相關工具	P-089678, TW 97147039	台灣	宋健民	審查案
具有表面修飾之超研磨顆粒的超研磨工具及其相關方法	P-094380, TW 99105781	台灣	宋健民	審查案
具有表面修飾之超研磨顆粒的超研磨工具及其相關方法	P-094381, TW 99105781	大陸	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023	美國	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.CON	美國	宋健民	核准案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.CON2	美國	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.CON3	美國	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.DIV	美國	宋健民	核准案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.DIV.CON	美國	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.PCT	PCT	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.PCT.JP	日本	宋健民	審查案
Methods of Bonding Superabrasive Particles In An Organic Matrix	00802-25023.PCT.KR	韓國	宋健民	審查案
Methods of Bonding Superabrasive Particles in an Organic Matrix	00802-32735	美國	宋健民	審查案
Methods For Orienting Diamond Particles In A Viscous Matrix And Associated Tools	00802-32778.NP	美國	宋健民	審查案
CMP Pad Conditioners with Mosaic Abrasive Segments and Associated Methods	00802-32779.NP	美國	宋健民	審查案
CMP Pad Conditioners with Mosaic Abrasive Segments and Associated Methods	00802-32779.NP.CIP	美國	宋健民	審查案
CMP Pad Conditioners with Mosaic Abrasive Segments and Associated Methods	00802-32779.NP.CIP2	美國	宋健民	審查案
CMP Pad Conditioners with Mosaic Abrasive Segments and Associated Methods	00802-32779.PCT	PCT	宋健民	審查案
Methods of Detecting and Eliminating Killer Asperities in CMP Pad Dressers and Corresponding Dresser Devices	00802-32810.NP	美國	宋健民	審查案

# 附件五：專利價值之計算

分類	專利申請費用	研發費用	研發費用(1/3)	總成本	
鍊鑽-DLC	5,785,801	49,544,524		55,330,325	交互授權+無權利金
鍊鑽-鑽鋼	9,528,161	19,722,459	6,574,153	16,102,314	提前清算
利潤(15%)				2,415,347	
98(全年)				322,046	
99(全年)				328,487	
總計				19,168,195	

	JV 年預算	年可節省
顧問費	1,960,000	4,540,000
先進鑽石膜	3,500,000	
委外研究	1,000,000	2,000,000
專利費	10,000,000	10,000,000
其他人事費		3,600,000
耗材		1,000,000
合計	16,460,000	21,140,000

100/3/1~102/10/27 共可節省 56,180,274

1/3 回饋 18,726,758