

POLYGREEN RESOURCES CO., LTD.

Regulations Governing Remuneration Of Directors And Managerial Officers

Article 1 : In order to enforce corporate governance and to ensure transparency, rationalization and institutionalization of remuneration for Directors and Managerial Officers, the company hereby establishes these procedures.

Article 2 : Except as otherwise provided by laws and regulations or by the company's Articles of Association, the remuneration of company's Directors and Managerial Officers (hereinafter, "the Remuneration") shall be conducted in accordance with these regulations.

Article 3 : The term "Managerial Officers" as used in these regulations includes the following:

- (1) General Manager and quite adequate level.
- (2) Assistant General Manager and quite adequate level.
- (3) Assistant Manager and quite adequate level.
- (4) Head of the Finance Department.
- (5) Head of the Accounts Department.
- (6) Who is able to administrate the company's affairs and has signature authority.

Article 4 : An overall explanation of the current remuneration for company's Directors and Managerial Officers are as follows:

I. Categorization basis: The remuneration of Directors, Supervisors and Managerial Officers required to be individually described in accordance with "Regulations Governing Information to be Published in Annual Reports of Public Companies".

II. The table is listed as follows:

Item	Scope of Application	Applicable Regulations and Nature Descriptions
I. Remuneration of Directors: Divided into 3 categories		
1.Remuneration (Fixed Remuneration)	Ordinary Directors and Independent Directors	Pursuant to: Article 84 & 87 of Articles of Association Description: 1.Ordinary remunerations of all Directors are based on the market standards and any other Listed (OTC) Companies from time to time. 2.This section does not apply if any Directors not serving in other positions. 3.Regardless of the gain or loss of the company, monthly payments to the Independent Directors not more than NTD20,000.
2.Distributions from Retained Earnings (Variable Remuneration)	Ordinary Directors	Pursuant to: Article 113 of Articles of Association Description: 1. Remunerations of all Directors are the amounts not more than 3% of the company's annual profit after deposited for amounts of taxes to be paid and offset prior and accumulated loss. 2.Independent Directors shall not apply to any distributions from retained earnings. 3.Distributions to all Directors (not include Independent Directors) from retained

		earnings are the amounts not more than market standards and any other Listed (OTC) Companies.
3.Meeting Attendance Fees (Variable Remuneration)	Ordinary Directors/ Independent Directors	Description: Paying \$5000 per person per time (day) in accordance with the actual attendance for meeting.
II. Remuneration of Managerial Officials: Divided into 5 categories		
1.Salary (Fixed Remuneration)	Managerial Officials	Pursuant to: Employee handbook for the company or each Subsidiary Description: 1.The salary came with recruitment agreement. 2.The salary structures are divided into basic salary and fixed allowance.
2.Incentive (Variable Remuneration)	Managerial Officials	Pursuant to: Employee handbook for the company or each Subsidiary Description: Year-end bonus at present, required ratification by the Managing Director annually before the matter is submitted to the Remuneration Committee.
3.Employee Bonus (Variable Remuneration)	Managerial Officials	Pursuant to: Article 113 of Articles of Association Description: Employees bonuses are the amounts not more than 6% of the company's annual profit after deposited for amounts of taxes to be paid and offset prior and accumulated loss.
4.Severance Pay. Retirement Benefits	Managerial Officials	Pursuant to: Employee handbook for the company or each Subsidiary Description: Handle in accordance with the labour laws relating to local government of the company or subsidiaries.
5.Stock Options	Managerial Officials	Description: Required ratification by the Managing Director before the matter is submitted to the Remuneration Committee.

Article 5 : If there is any providing remuneration not specified in the preceding list, the remuneration committee shall consider the necessity, reasonableness and legality of the remuneration, tolerable risk level of the company and refer to the typical pay levels adopted by peer companies, and shall submit its recommendations for deliberation by the board of directors.

Article 6 : If any new directors or managerial officers, the company may decide their remuneration pursuant to the aforesaid principles. In addition, it shall be reported to the remuneration committee in the following year.

Article 7 : These regulations, and any amendments hereto, shall enter into force after adoption by the remuneration committee and board of directors. These regulations will become effective on 15-Mar-12.