

**TaiGen Biopharmaceuticals Holdings Limited**  
太景醫藥研發控股股份有限公司  
**Procedures for Lending Funds to Other Parties**  
資金貸與他人作業程序

**Article 1 Purpose**

The Company and its Subsidiaries shall follow the Procedures set forth below for lending funds to other parties. Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws, rules, and regulations.

"Subsidiary" and "parent company" as referred to in the Procedures shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers of the Republic of China ("ROC").

"Net worth" as referred to in the Procedures shall be equity attributable to owners of the parent company in the balance sheet.

**第一條 目的**

本公司及子公司以資金貸放與其他人，均應依照本程序之規定辦理。本程序如有未盡事宜，悉依相關法令規定辦理之。

本程序所稱子公司及母公司，應依中華民國證券發行人財務報告編製準則之規定認定之。

本程序所稱之淨值，係指資產負債表歸屬於母公司業主之權益。

**Article 2 Entities to which the Company may loan funds / Evaluation standards for loaning funds to others**

The Company and its Subsidiaries shall not loan funds to any of its shareholders or any other person except under the following circumstances:

1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40% of the lender's net worth.

The term "short-term" as used in the preceding paragraph means one year, or where the Company's operating cycle exceeds one year, one operating cycle. The term "financing amount" as used in Sub-paragraph 2, Paragraph 1 of this Article means the cumulative balance of the Company's and Subsidiaries' short-term financing.

The restriction in Paragraph 1, Subparagraph 2 shall not apply to inter-company loans of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares or inter-company loans of funds lent to the Company by foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, but such inter-company loans of funds shall be subject to Paragraph 4, Article 3 and Article 4.

The responsible person of the Company who has violated the provisions of the preceding Paragraph shall be liable, jointly and severally with the borrower, for the repayment of the loan at issue and for the damages, if any, to the Company resulted there-from.

Where funds are lent to a company or business with business relationships with the Company, such loan shall be granted in accordance with Paragraph 2, Article 3. Loan may be granted due to short-term financing need only under one of the following circumstances:

1. a Subsidiary of the Company of which the Company holds 50% or more of its shares having a business need for short-term financing;
2. where short-term financing is required for a company or business due to purchase of materials or operational needs; or
3. where the loan is approved by the Board of Directors of the Company.

## 第二條 得貸與資金之對象 / 資金貸與他人之評估標準

本公司及子公司，其資金除有下列各款情形外，不得貸與股東或任何他人：

- 一、公司間或與行號間業務往來者。
- 二、公司間或與行號間有短期融通資金之必要者。融資金額不得超過貸與企業淨值之百分之四十。

前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。第一項第二款所稱融資金額，係指本公司或子公司短期融通資金之累計餘額。

本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款之限制，但仍應依第三條第四項及第四條規定訂定之資金貸與限額及期限辦理。

本公司負責人違反第一項規定時，應與借用人連帶負返還責任；如本公司受有損害者，亦應由其負損害賠償責任。

本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第三條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限：

- 一、本公司持股達百分之五十以上之公司因業務需要而有短期融通資金之必要者。
- 二、他公司或行號因營運週轉需要而有短期融通資金之必要者。
- 三、其他經本公司董事會同意資金貸與者。

## Article 3

The accumulated total of loans granted shall not exceed 40% of the net worth of the Company; provided, however where funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed 40% of the net worth of the Company.

The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. "Business transaction amount" refers to the amount of purchase or sale between the parties, whichever is higher.

Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 10% of the net worth of the Company.

Notwithstanding the above provisions, the accumulated and individual amount of inter-company loan of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, the funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed 200% of the net worth of the lender

## 第三條 資金貸與總額及個別對象之限額

本公司總貸與金額以不超過本公司淨值百分之四十為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值百分之四十為限。

與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間最近一年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。

有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。

雖有上述規定，本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，總貸與金額及個別貸與金額以不超過貸與企業淨值2倍為限。

#### **Article 4 Duration of loans and calculation of interest**

The term of each loan extended by the Company and its Subsidiaries shall not exceed one (1) year. Under any special circumstance and subject to applicable laws and regulations, the Company may extend the term of the loan with the approval of the Board of Directors.

The interest rate shall be determined on the basis of the Company's highest funding costs and the actual situation. The interest shall be payable monthly; under special circumstances, the Company may adjust the interest rate with the approval of the Board of Directors.

#### **第四條 資金貸與期限及計息方式**

本公司及子公司資金貸與期限每次不得超過一年；如遇特殊情形得經董事會同意後，在不違反相關法令下，依實際狀況需要延長貸與期限。

資金貸與利率應參考本公司之最高資金成本並考量實際情況訂定之。本公司貸款利息之計收，以每月繳息一次為原則，如遇特殊情形得經董事會同意予以調整。

#### **Article 5 Procedures for handling loans of funds and review procedures**

Any borrower, when applying for a loan from the Company, shall submit an application or a letter describing in detail the loan amount requested, term, purpose and collateral, together with certain basic information and financial data, to the Company to facilitate the evaluation and credit checking by the Company.

Finance Department, based on the aforesaid information, shall then evaluate the necessity and rationality of the loan application, the credibility and risk of the borrower, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral.

#### **第五條 資金貸與辦理程序及審查程序**

借款人向本公司申請貸款，應出具申請書或函，詳述借款金額、期限、用途及提供擔保情形，並應提供基本資料及財務資料予本公司以便辦理徵信工作。

財務單位應針對前項取得之資料，就資金貸與之必要性及合理性、貸與對象之徵信及風險評估、對本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品及擔保品之評估價值等詳細審查。

#### **Article 6 Security**

Any borrower shall provide a promissory note, collateral and/or other guarantee as requested by the Company in an amount equivalent to that of the loan when making an application in accordance with Article 5. If any collateral is provided, legal procedures for mortgage and/or lien

must be fulfilled to protect the Company's interest.

All collateral, except land and securities, shall be covered by property damage insurance. For vehicles, comprehensive insurance shall be procured. The insured amount shall, in principle, be not less than the replacement cost of the collateral. The Company shall be named as the beneficiary of the insurance. The insured object, quantity, location and coverage conditions must be consistent with the requirements of the Company.

## 第六條 保全

借款人依前條規定申請貸款時，本公司得要求提供同額之本票、擔保品及/或其他本公司要求之擔保，其提供擔保品者，並應辦理質權及/或抵押權設定手續，以確保本公司債權。

擔保品中除土地及有價證券外，均應投保火險，車輛投保全險；保險金額以不低於擔保品重置成本價值為原則；保險單應加註以本公司為受益人，保單上所載標的物名稱、數量、存放地點及保單條件，應與本公司原核貸放條件符合。

## Article 7 Public Announcement and Declaration

The Company shall announce and report the previous month's loan balances of its head office and Subsidiaries by the 10th day of each month.

The Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:

1. The aggregate balance of loans to others by the Company and its Subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.
2. The balance of loans by the Company and its Subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.
3. The amount of new loans of funds by the Company or its Subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.

Should there be any fund-lending which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations.

If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.

The term "announce and report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of the ROC.

The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the loans of funds, whichever date is earlier.

## 第七條 公告申報程序

本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。

本公司資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

- 一、本公司及其子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。
- 二、本公司及其子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。
- 三、本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百

分之二以上。

有關資金貸與事項，凡依規定應向主管機關申報或公告者，本公司均應依相關規定辦理之。

本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。

本程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。

本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者。

## **Article 8 Subsequent measures for control and management of loans**

After a loan is extended, the Finance Department shall periodically evaluate the financial status and credit of the borrower and guarantor (if any). In the event that a loan is over-due and not repaid even after the Company's repeated attempt to collect payment, the finance department shall immediately notify the relevant department or outside legal council for further legal actions to protect the Company's interest.

### **第八條 已貸與金額之後續控管措施**

貸款撥放後財務單位應定期評估借款人及保證人（如有）之財務及信用狀況等。如有發生逾期且經催討仍無法收回之債權時，財務單位應即通知及配合相關單位或外部法律顧問對債務人採取進一步追索行動，以確保本公司權益。

## **Article 9 Procedures for handling delinquent creditor's rights**

The Company shall make sufficient provision based on the condition of its lending profile, adequately disclose information in the financial statements, and provide external auditors with necessary information for conducting due auditing.

### **第九條 逾期債權處理程序**

本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

## **Article 10 Castigation for Non Compliance**

The Company and its Subsidiaries' managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of related regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company.

### **第十條 違反程序之懲處**

本公司及子公司經理人及主辦人員於辦理資金貸與相關事宜時，應遵循本程序之規定，使本公司免於遭受作業不當之損失。如有違反相關法令或本程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。

## **Article 11 Procedures for controlling and managing loans of funds to others by Subsidiaries**

Where a Subsidiary of the Company proposes to grant a loan to a third party, the Company shall require the Subsidiary to establish procedures for granting of loans in accordance with the Procedures and shall conform to such procedures.

When fund-lending to other parties is contemplated by the Subsidiary of the Company, a credit assessment report and comments, together with the proposed terms and conditions of lending, should be submitted to and approved by the Board of Directors of the Subsidiary.

Relevant information of any fund-lending granted by the Company's Subsidiary shall be provided regularly to the Company for inspection.

### **第十一條 對子公司資金貸與他人之控管程序**

本公司之子公司擬將資金貸與他人時，本公司應命子公司依本程序規定訂定資金貸與他人作業程序，並應依所定作業程序辦理。

本公司之子公司擬將資金貸與他人時，應填具徵信報告及意見，擬具貸放條件，並經該子公司之董事會決議通過。

本公司之子公司若將資金貸與他人，應定期提供相關資料予本公司查核。

## **Article 12 Authorization**

Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 2, Article 5, to the Board of Directors for its approval and no delegation shall be made to any person in this regard.

When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company or its Subsidiary, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.

"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its Subsidiary to an individual entity shall not exceed 10% of the Company's or its Subsidiary's net value in their most recent financial statement except loans between the Company's Subsidiaries outside of Taiwan of whom the Company directly or indirectly holds 100 percent of voting shares.

When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting..

### **第十二條 授權範圍**

本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第五條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。

本公司與本公司之母公司或子公司間，或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司或本公司之子公司最近期財務報表淨值百分之十。

依前項規定將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。。

### Article 13 Internal Control

1. The Company and its Subsidiaries shall establish and maintain a memorandum book for its fund-loaning activities and truthfully record the following information: borrower, amount, date of approval by the Board of Directors, lending/borrowing date, and matters to be carefully evaluated under the preceding Article.
2. Internal auditors shall perform auditing on the Procedures and the implementation of the Procedures every quarter and produce written auditing reports. Should there be any violation found, a written report is needed to notify the Audit Committee and the Board of Directors.
3. Should a borrower no longer satisfy the criteria set forth in the relevant regulations and/or the Procedures or there be any excess over the lending limit due to unexpected changes of the Company or its Subsidiaries, a corrective plan has to be provided to the Audit Committee and the Board of Directors and the proposed correction actions should be implemented within the period specified in such plan.

### 第十三條 內部控制

- 一、本公司及子公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依規定應審慎評估之事項詳予登載備查。
- 二、本公司內部稽核人員應每季稽核本程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會及董事會。
- 三、本公司及子公司因情事變更，致貸與對象不符相關法律及本程序之規定或貸與餘額超限時，應訂定改善計畫，將相關改善計畫送審計委員會及董事會，並依計畫時程完成改善。

### Article 14 Implementation and Amendment

Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and submitted by the Shareholders' meeting for approval by way of an ordinary resolution. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.

If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee..

That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.

Where the office of Independent Director has been established, the comments of each of the Independent Director shall be fully considered by the Board of Directors during deliberations of the Procedures pursuant to the preceding subparagraph, if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting..

#### **第十四條 實施及修訂**

本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，公司應將其異議併送審計委員會及提報股東會討論。

前項如未經審計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，並應於董事會議事錄載明審計委員會之決議。

本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。

本公司如已設置獨立董事，依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。