

**TaiGen Biopharmaceuticals Holdings Limited**  
**太景醫藥研發控股股份有限公司**  
**Procedures for Endorsement & Guarantee**  
**背書保證作業程序**

**Article 1 Purpose**

The Procedures set forth below are the guidelines for the Company and its Subsidiaries to provide endorsement and/or guarantee to outside 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**

凡本公司及子公司有關對外背書保證事項，均依本程序之規定施行之。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 Subject of Endorsements/Guarantees**

The Company and its Subsidiaries may make endorsements/guarantees for the following companies:

1. A company with which it does business.
2. A company in which the Company directly and indirectly holds more than 50% of the voting shares.
3. A company that directly and indirectly holds more than 50% of the voting shares in the Company.

Companies in which the Company holds, directly or indirectly, 90% or more of the voting shares may make endorsements / guarantees for each other, and the amount of endorsements / guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements / guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.

Where a company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsements / guarantees for their jointly invested company in proportion to their shareholding percentages, or where inter-entreprises make guarantees based on the performance guarantees obligation under a pre-sale house purchase agreement in accordance with the Consumer Protection Law, such endorsements / guarantees may be made free of the restriction of the preceding paragraphs.

"Capital contribution" referred to in the preceding paragraph shall mean capital contribution directly by the Company, or through a company in which the Company holds 100% of the voting shares.

If the subject of endorsements/guarantees is a Subsidiary whose net value is lower than 50% of its

paid-in capital, the internal audit staff of the Company shall inspect its cash flow status and prepare written report on a monthly basis. In case, there is any abnormal circumstance, the internal audit staff of the Company shall immediately notify the Independent Directors with written report.

In the case of the Subsidiary of the Company whose shares have no par value or a par value other than NT\$10, the paid-in capital referred to in the preceding paragraph shall refer to the sum of the share capital plus the capital reserve minus the original issue premium.

## 第二條 背書保證之對象

本公司及子公司得對下列公司為背書保證：

- 一、 有業務往來之公司。
- 二、 公司直接及間接持有表決權之股份超過百分之五十之公司。
- 三、 直接及間接對公司持有表決權之股份超過百分之五十之公司。

本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受前述規定之限制，得為背書保證。

前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

如背書保證對象若為淨值低於實收資本額二分之一之子公司，稽核人員應每月查核其資金調撥情形並做成書面報告，遇有重大異常情事應即以書面通知各獨立董事。

子公司股票無面額或每股面額非屬新臺幣十元者，依前項規定計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。

## Article 3 Applicable Subjects

The words "endorsement and/or guarantee" used herein are defined as:

1. Financing endorsement and/or guarantee, including:
  - (1) Endorsement/guarantee to customers' notes for cash financing with a discount;
  - (2) Endorsement/guarantee for another company for its financing needs;
  - (3) Endorsement/guarantee to the notes issued by the Company to non-financial institutions and entities for the Company's own financing needs.
2. Endorsement / guarantee of customs duties due from the Company.
3. Other endorsements / guarantees which are not included under paragraphs 1 and 2.

The lien or mortgage provided by the Company against its assets and properties for guaranteeing another company's loan should also follow the policies and procedures set forth herein.

## 第三條 背書保證之適用範圍

本程序所稱之背書保證係指下列事項：

- 一、 融資背書保證，包括：
  - (1) 客票貼現融資。
  - (2) 為他公司融資之目的所為之背書或保證。
  - (3) 為本公司融資之目的而另開立票據予非金融事業作擔保者。
- 二、 關稅背書保證，係指為本公司或他公司有關關稅事項所為之背書或保證。
- 三、 其他背書保證，係指無法歸類列入前二項之背書或保證事項。

本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本程序規定辦理。

#### Article 4 Limits of Endorsements/Guarantees

The amount of endorsement/guarantee provided by the Company is subject to the following limits:

1. The total amount of endorsement / guarantee provided by the Company or for any one endorsee / guarantee company, or the total amount of endorsement / guarantee provided by the Company and its subsidiaries or the amount of endorsement/guarantee for any one endorsee / guarantee company provided by the Company and its subsidiaries totally shall not exceed 10% of the Company's net worth, nor the net worth of the endorsee/guarantee company, whichever is lower. ; provided, however, that when it comes to endorsement / guarantee provided by and for between the subsidiaries whose voting shares are directly or indirectly 100% held by the Company, neither the total amount of endorsement / guarantee provided by the Company and its subsidiaries nor the amount of endorsement / guarantee for any one endorsee / guarantee company may exceed 250% of the Company's net worth. While the total amount of endorsement / guarantee have exceeded more than 50% of the Company's net worth, an explanation shall be made in the shareholders' meeting.
2. In case the above limits have to be exceeded to accommodate business needs, a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders' Meeting. If the revised Procedures are not ratified at the Shareholders' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion.
3. Where endorsements/ guarantees are provided for an entity due to the business relationship of the Company, in addition to the requirements of the above paragraph, the amount of the individual endorsement/guarantee in respect of the business or company cannot exceed the business transaction amount between the parties. "Business transaction amount" refers the amount of purchases or sales between the parties, whichever is greater.

Where the Company has established the position of independent director, when it makes endorsements / guarantees for others, it shall take into full consideration the opinions of each independent director; 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.

#### 第四條 背書保證之額度

本公司對外背書保證時，其額度如下：

- 一、 本公司對外背書保證總額度、對單一企業背書保證額度及本公司及其子公司整體得為背書保證之總額及對單一企業背書保證額度，均不得超過本公司淨值百分之十，且以該被背書保證公司之淨值為限。但本公司直接及間接持有表決權股份百分之百之公司間之背書保證，本公司及其子公司整體得為背書保證之總額及對單一企業背書保證之額度，均不得超過本公司淨值250%。當本公司及其子公司整體得為背書保證之總額已達本公司淨值百分之五十以上者，並應於股東會說明其必要性及合理性。
- 二、 本公司辦理背書保證因業務需要而有超過前項所訂額度之必要時，應經董事會決議並由半數以上之董事對公司超限可能產生之損失具名聯保，始得為之，並修正本程序，報經股東會追認之；股東會不同意時，應提報董事會訂定計畫於一定期限內銷除超限部分。
- 三、 與本公司因業務往來關係而從事背書保證者，除上述限額規定外，其個別背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。

本公司已設置獨立董事者，於前述事項在董事會討論時，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 5 Procedures for making endorsements/guarantees and review Procedures

The entity for which the endorsement/guarantee is made shall complete and submit an applicable letter to the Company.

Any endorsement and/or guarantee to be provided by the Company shall be evaluated with the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by Taiwan securities regulatory authority, and the Procedures. The Finance Department shall then evaluate the necessity and rationality of the endorsement / guarantee, the credibility and risk of involved parties, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral.

The Finance Department shall establish and maintain a reference book for its endorsement / guarantee activities and record in detail the following information for the record: the entity for which the endorsement / guarantee is made, the amount, the date of passage by the Board of Directors or of authorization by the chairman of the board, the date the endorsement/guarantee is made, and the matters to be carefully evaluated under Paragraph 2 of this Article.

The Accounting Department shall assess and recognize, if any, contingent losses brought about by the endorsement/guarantee, to adequately disclose information in the financial statements, and to provide external auditors with necessary information for conducting due auditing and issuing auditing report.

If, due to changes of circumstances, the party to whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or the Subsidiary's net worth below 50% of issued capital, or the amount of endorsement and/or guarantee exceeded the limits due to changes of basis on which the amounts of limits are calculated, a corrective plan shall be provided to the Audit Committee and the Board of Directors and the proposed correction actions should be implemented within the period specified in the plan.

## **第五條 背書保證辦理程序及審查程序**

本公司辦理背書保證事項時，應由被背書保證公司出具申請書或函向本公司申請。

本公司為他人背書或提供保證前，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，財務單位並應針對背書保證之必要性及合理性、背書保證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。

財務部門應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依本條第二項規定應審慎評估之事項，詳予登載備查。

會計部門應評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以採行必要查核程序，出具允當之查核報告。

因情事變更，本公司背書保證對象原符合本程序第二條規定而嗣後不符規定，或背書保證對象之子公司淨值低於實收資本額二分之一，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會及董事會，並依計劃時程完成改善。

## **Article 6 Hierarchy of decision-making authority and delegation thereof**

When the Company makes any endorsement and/or guarantee, the Finance Department shall submit the evaluation results made in accordance with Paragraph 2, Article 5, along with comments and opinions provided by other related departments, to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to

facilitate execution and such endorsement/guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. The limit shall not exceed the amount that set forth in Article 4 of endorsement/guarantee provided by the Company.

A resolution of the Board of Directors' meeting of the Company should be obtained before the making of endorsements/guarantees between such companies of which the Company directly or indirectly holds 90% or more of voting shares pursuant to set forth in Article 2 except for endorsements/guarantees between such companies of which the Company directly or indirectly holds 100% of voting shares.

When the Company makes endorsements and/or guarantees for others, it shall take into full consideration each Independent Director's opinions; 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.

#### **第六條 決策及授權層級**

本公司辦理背書保證事項，財務部門應將依第五條第二項所為之評估結果，會同相關部門之意見，提經本公司董事會決議後辦理。但為配合時效需要，在符合本程序第四條規定之對外背書保證額度內，由董事會授權董事長先行決行，事後再報經最近期之董事會追認之。

惟本公司直接及間接持有表決權股份達百分之九十以上之子公司依本程序第二條為背書保證前，應提報本公司董事會決議後始得辦理，但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

在本公司為他人背書或提供保證，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 7 Security**

When providing endorsement / guarantee to another company, the Company may require the endorsee / guarantee company to provide collaterals.

#### **第七條 擔保品**

本公司辦理對外背書保證，得要求被背書保證公司提供擔保品。

#### **Article 8 Procedures for controlling and managing Endorsements / Guarantees by Subsidiaries**

The Company's Subsidiary shall not provide endorsement / guarantee to other parties. When endorsement / guarantee extended to other parties is contemplated by the Company's Subsidiary, the Company shall mandate the Subsidiary to handle endorsement/guarantee in accordance with the procedures. Relevant information of the endorsement / guarantee extended by the Company's Subsidiary should be provided regularly to the Company for inspection.

#### **第八條 對子公司辦理背書保證之控管程序**

本公司之子公司原則上不得為他人背書或提供保證，嗣後若擬為他人背書或提供保證時，應依本程序辦理。本公司之子公司若為他人提供背書保證，應定期提供相關資料予本公司查核。

#### **Article 9 Procedures for use and custody of corporate chops**

The Company shall maintain a chop as the dedicated chop for endorsements/guarantees. The chop shall be kept in the custody of a designated person approved by the Board of Directors and may be used to seal or issue negotiable instruments only in prescribed procedures.

When providing endorsement/guarantee to a foreign company, the endorsement / guarantee letter should be executed and signed by the Chairman or the person delegated by the Board of Directors.

#### **第九條 印章使用及保管程序**

本公司應有專為背書保證之印章，該印章應由經董事會同意之專責人員保管，並依所定程序，始得鈐印或簽發票據。

若對國外公司為保證行為時，本公司所出具之保證函應由董事長或董事會授權之人員簽署。

#### **Article 10 Public Announcement and Declaration**

The Company shall announce and report the previous month's balance of endorsements / guarantees of itself and its subsidiaries by the 10th day of each month.

The Company whose balance of endorsements / guarantees reaches 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 endorsements / guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth as stated in its latest financial statement.
2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement.
3. The balance of endorsements / guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements / guarantees for, the carrying amount of investment in using equity method, and balance of loans to, such enterprise reaches 30% or more of Company's net worth as stated in its latest financial statement.
4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.

Should there be any endorsement / guarantee 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 Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the endorsement / guarantee, whichever date is earlier.

#### **第十條 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背書保證餘額。

本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

- 一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
- 二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
- 三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
- 四、本公司或子公司新增背書保證達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。

有關背書保證事項，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背書保證對象及金額之日等日期孰前者。

## Article 11 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.

### 第十一條 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背書保證相關事宜時，應遵循本程序之規定，使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 12 Internal Audit

Internal auditors shall perform auditing on the Company's endorsement / guarantee profile 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.

### 第十二條 內部稽核

本公司內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，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。

## Article 13 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 be submitted to the Shareholders' Meeting for approval. 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 the Independent Directors shall be fully considered by the Board of Directors during deliberations pursuant to the preceding subparagraph and 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..

### **第十三條 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同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將董事異議資料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者，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。