

TaiGen Biopharmaceuticals Holdings Limited

太景醫藥研發控股股份有限公司

Code of Ethics

道德行為準則

Article 1 Purpose

This Code of Ethics (the "Code") are adopted for the purpose of encouraging directors, supervisors, and managerial officers of the Company and the subsidiaries of the Company to act in line with ethical standards, and to help interested parties better understand the ethical standards of the Company.

第一條 目的

為使本公司及子公司之董事、監察人及經理人之行為符合道德標準，並使本公司之利害關係人及股東瞭解本公司之道德標準，特訂定本準則，以資遵循。

Article 2 Scope of application

The scope of application of the Code includes the subsidiaries of this Company, and such other group enterprises and organizations as the institutions or juristic persons substantially controlled by this Company.

第二條 適用範圍

本準則範圍及於本公司之子公司及其它具有實質控制能力之機構或法人等集團企業與組織。

Article 3 Applicable subjects

For the purposes of the Code, the term "Personnel of the Company" refers to any director, supervisor and managerial officer (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company).

第三條 適用對象

本準則所稱本公司人員，係指本公司及集團企業與組織董事、監察人及經理人(包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人)。

Article 4 Prevention of conflicts of interest

The Personnel of this Company shall perform their duties in an objective and efficient manner. They shall prevent themselves or their spouse, parents, children, or relatives

within the second degree of kinship from obtaining improper benefits by taking advantage of the fact that the Personnel assuming their position in the Company.

When there is potential conflict of interest regarding the management and business of the Company, the Personnel of this Corporation shall voluntarily report to the board of directors or the Audit Committee whether there is any conflict of interest.

第四條 防止利益衝突

本公司人員應以客觀及有效率之方式處理業務，避免利用其在公司擔任之職務為個人利益介入之情事而使得其自身、配偶、父母、子女或二親等以內之親屬獲致不當利益。

本公司人員對於公司經營、業務等事項有潛在利益衝突時，應向本公司董事會或審計委員會主動說明是否有利益衝突之情事。

Article 5 Minimizing incentives to pursue personal gain

When the company has an opportunity for profit, it is the responsibility of the Personnel of this Company to maximize the reasonable and proper benefits that the Company can obtain. The Personnel of the Company shall not engage in any of the following activities:

- (1) Seeking personal gain by using the Company's property or information or taking advantage of their positions.
- (2) Competing with the Company.

第五條 避免圖私利之機會

當公司有獲利機會時，本公司人員有責任增加公司所能獲取之正當合法利益，並不得為下列事項：

- (1) 透過使用公司財產、資訊或藉由職務之便而謀取私利；
- (2) 與公司競爭。

Article 6 Confidentiality

The Personnel of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or customers, except that he is authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or its suppliers and customers.

第六條 保密責任

對於公司及客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶有損害之未公開資訊。

Article 7 Fair trade

The Personnel of this Company shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

第七條 公平交易

本公司人員應公平對待公司進（銷）貨客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交易方式而獲取不當利益。

Article 8 Safeguarding and proper use of company assets

The Personnel of this Company have the responsibility to safeguard the Company's assets and to ensure that they can be effectively and lawfully used for official business purposes.

第八條 保護並適當使用公司資產

本公司人員有責任保護公司資產並確保其能有效合法地使用於公務上。

Article 9 Legal compliance

The Company shall comply with the Securities and Exchange Act and other applicable laws and regulations.

第九條 遵循法令規章

本公司應遵循證券交易法及其他相關法令規章。

Article 10 Reporting on illegal or unethical activities

The Company shall raise awareness of ethics internally and establish a concrete whistle-blowing system and encourage employees to report to the Audit Committee, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the Code. The company will use its best efforts to ensure the safety of informants and protect them from reprisals.

第十條 呈報任何非法或違反道德行為準則之行為

本公司內部將加強宣導道德觀念及訂定具體檢舉制度，並鼓勵員工於懷疑或發現有違反法令規章或本準則之行為時，請即向審計委員會、經理人、內部稽核主管或其他適當人員呈報，公司將全力保護呈報者的安全。

Article 11 Disciplinary measures

When any of the Personnel of this Company violates the Code and the violation is serious, after the Company handles the matter in accordance with the internal disciplinary measures, it shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation, reasons for the violation, the provision(s) of the Code violated, and the disciplinary actions taken. The company shall establish a relevant complaint system to provide the violator with appellate remedies.

第十一條 懲戒措施

本公司人員有違反本準則之情事時，經公司內部查核審議，情節重大者，公司應即時於公開資訊觀測站揭露其違反日期、違反事由、違反準則及處理情形等資訊。公司並應制定相關申訴制度，提供違反道德行為準則者救濟之途徑。

Article 12

Any exemption for the Personnel of this Company from compliance with the Code shall be adopted by a resolution of the board of directors before the act is done, and that information on the date on which the board of directors adopted the resolution for exemption, independent directors' dissenting or reserved opinions and the period of, reasons for, and principles behind the application of the exemption shall be disclosed without delay on the MOPS.

第十二條 豁免適用程序

本公司人員如有豁免遵循本準則規定之必要者，應於行為前提請董事會決議通過後，始得為之。

前項情形並應於公開資訊觀測站揭露董事會通過豁免之日期、獨立董事之反對或保留意見、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊。

Article 13

This Company shall disclose the Code it has adopted, and any amendments to it, in its company website, annual reports and prospectuses and on the MOPS.

第十三條 揭露方式

本準則應於公司內部公佈並於公司網站、年報、公開說明書及公開資訊觀測站揭露；修正時亦同。

Article 14 Enforcement

The Code, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to the Audit Committee and reported to the shareholders meeting.

第十四條 施行

本準則經董事會通過後施行，並送審計委員會及提報股東會；修正時亦同。