

TaiGen Biopharmaceuticals Holdings Limited
太景醫藥研發控股股份有限公司
Compensation Committee Charter
薪資報酬委員會組織規程

Article 1 Origin

For the purpose of improving corporate governance and establishing a sound compensation mechanism for directors, supervisors and managerial officers of the Company and the subsidiaries of the Company, this Compensation Committee Charter (the “Charter”) is hereby enacted pursuant to Article 14-6 of the Securities Exchange Act (the “Act”) and Article 3 of the Regulations Governing the Appointment and Exercise of Powers by the Compensation Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded over the Counter (the “Regulations”).

第一條 （訂定依據）

為落實公司治理，並健全本公司及子公司之董事、監察人及經理人薪資報酬制度，爰依「證券交易法」（以下簡稱「本法」）第十四條之六及「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」（以下簡稱「本辦法」）第三條之規定，訂定本公司薪資報酬委員會組織規程（以下簡稱「本規程」），以資遵循。

Article 2 Scope

Matters such as composition of the Compensation Committee (the “Committee”), the terms and duties of the members of the Committee, and the meeting rules and resources to be provided to the Committee by the Company are regulated by this Charter and shall be handled according to such. Any matter not covered by this Charter shall be handled in accordance with the Act, the Regulations, the Memorandum and Articles of Association of the Company and other relevant regulations stipulated by the competent authority or the Company.

第二條 （適用範圍）

本公司薪資報酬委員會（以下簡稱「本委員會」）之成員組成、人數、任期、職權、議事規則及行使職權時公司應提供之資源等事項，依本規程之規定辦理，本規程未規定者，依本法、本辦法、相關法規、主管機關規定、本公司之章程及其他規章辦理。

Article 3 Publication

The Company shall publicize the Charter on the Company’s websites and the information reporting website designated by the securities authority of the Republic of China (the “Securities Authority”) for inquiry purposes.

第三條 （公告備查）

本公司應將本規程之內容置於本公司網站及中華民國證券證券主管機關（以下簡稱「證券主管機關」）指定之資訊申報網站，以備查詢。

Article 4 Composition of the Committee and Terms and Replacement Elections of the Members of the Committee

The professional qualifications and working experience of the Committee members shall fulfill the requirements stipulated in Article 5 of the Regulations, and each member shall also prevent himself/herself from being in the situations set forth in Article 6 of the Regulations.

The Committee shall have three members appointed by a resolution of the board of directors. If the Company has elected independent directors pursuant to the Act, at least one of the independent directors shall be a member of the Committee, and the independent director shall be elected as the convener by all the other members of the Committee.

The term of office of the Committee members shall be the same as that of the board of directors who appointed them.

When a member of the Committee is dismissed for reason, and the number of the Committee members is therefore less than three, a board of directors meeting shall be held within 3 months after the date of occurrence of such dismissal to appoint a replacement.

When there is any appointment of, or change in, a member of the Committee, the company shall, within 2 days of the date of occurrence of the event, publicly announce and report it on the information reporting website designated by the Securities Authority.

第四條（委員會之組成、人數、任期及補選）

本委員會成員應符合本辦法第五條規定之專業資格及工作經驗，且無本辦法第六條所限制或禁止之情事。

本委員會成員由董事會決議委任之，其人數為三人。

本委員會成員之任期與委任之董事會屆期相同。

本委員會之成員因故解任，致人數不足三人，公司應自事實發生之日起算三個月內召開董事會補行委任。

本委員會之成員於委任及異動時，公司應於事實發生之日起算二日內於證券主管機關指定之資訊申報網站辦理公告申報。

Article 5 Duties of the Committee

The Committee shall exercise the duty of care of a fiduciary to faithfully perform the duties listed below, and shall submit its proposals to the board of directors for discussion.

1. The Committee shall prescribe and periodically review the policy, system, standards, and structure relating to performance evaluation and remuneration of directors, supervisors and managerial officers.
2. The Committee shall periodically evaluate and prescribe the remuneration of directors, supervisors and managerial officers.

When performing the duties mentioned in the preceding paragraph, the Committee shall follow the principles listed below:

1. With respect to performance evaluation and remuneration of directors, supervisors and managerial officers, the common payment standard adopted by companies in the same industry should be referred to; furthermore, the reasonableness of the correlation between individual performance, the Company's business performance, and future risk exposure should be taken into consideration.
2. There should be no incentive for the directors or managerial officers to engage in activity with a level of risk exceeding that which the Company can tolerate for the purpose of pursuing remuneration.
3. When determining the ratio of short-term performance bonuses paid to the directors and senior management and the time of payment of part of the variable remuneration, the characteristics of the industry and the nature of the Company's business shall be taken into consideration.

“Remuneration” as set forth in the preceding two paragraphs includes cash compensation, stock options, profit sharing, employee stock bonuses, retirement benefits or severance pay, allowances of any kind, and other substantive incentive measures, the scope of which shall be consistent with that of remuneration for directors, supervisors, and managerial officers as set forth in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

When discussing the proposals submitted by the Committee, the board of directors shall give comprehensive consideration to factors including amounts of remuneration, payment methods, and the Company's potential risk in the future.

If the board of directors will not adopt, or intends to modify, the advice proposed by the Committee, the proposal must be adopted by a majority of the directors at a meeting attended by two-thirds or more of the entire board. In addition, the directors shall take all the factors mentioned in the preceding paragraph into consideration and shall specifically explain why the

adopted proposal is better than that proposed by the Committee.

If the remuneration adopted by the board of directors is better than the proposals brought up by the Committee, the differences and the causes thereof shall be specified in the board meeting minutes, and shall be publicly announced and reported on the information reporting website designated by the Securities Authority within 2 days of the adoption date.

If decision-making and handling of any matter relating to the remuneration of directors and managerial officers of a subsidiary of the Company is delegated to such subsidiary but requires ratification by the board of directors of the Company, the Committee shall provide its advice first and submit it to the board of directors for discussion.

第五條（委員會之職權）

本委員會應以善良管理人之注意，忠實履行下列職權，並將所提建議提交董事會討論：

- 一、訂定並定期檢討董事、監察人及經理人績效評估與薪資報酬之政策、制度、標準與結構。
- 二、定期評估並訂定董事、監察人及經理人之薪資報酬。

本委員會履行前項職權時，應依下列原則為之：

- 一、董事、監察人及經理人之績效評估及薪資報酬應參考同業通常水準支給情形，並考量與個人表現、公司經營績效及未來風險之關連合理性。
- 二、不應引導董事及經理人為追求薪資報酬而從事逾越公司風險胃納之行為。
- 三、針對董事及高階經理人短期績效發放紅利之比例及部分變動薪資報酬支付時間應考量行業特性及公司業務性質予以決定。

前二項所稱之薪資報酬，包括現金報酬、認股權、分紅入股、退休福利或離職給付、各項津貼及其他具有實質獎勵之措施；其範疇應與「公開發行公司年報應行記載事項準則」中有關董事、監察人及經理人酬金一致。

董事會討論本委員會之建議時，應綜合考量薪資報酬之數額、支付方式及公司未來風險等事項。

董事會不採納或修正本委員會之建議，應由全體董事三分之二以上出席，及出席董事過半數之同意行之，並於決議中依前項綜合考量及具體說明通過之薪資報酬有無優於本委員會之建議。

董事會通過之薪資報酬如優於本委員會之建議，除應就差異情形及原因於董事會議事錄載明外，並應於董事會通過之即日起算二日內於證券主管機關指定之資訊申報網站辦理公告申報。

本公司之子公司之董事及經理人薪資報酬事項如依子公司分層負責決行事項須經本公司董事會核定者，應先由本委員會提出建議後，再提交董事會討論。

Article 6 Convention and Notice

The Committee shall convene at least twice a year, and may convene at any time if needed.

The reasons for convening and the proposals to be discussed shall be included in the meeting notice, which shall be given to each member at least 7 days prior to the meeting. Under emergency circumstances, however, a meeting may be convened at any time.

The notice in the preceding paragraph may be given in an electronic format.

When the Company has elected independent directors in accordance with the Act, at least one independent director shall participate in the Committee, and the entire membership shall unanimously elect the independent director to serve as the convener and meeting chair. When the convener takes leave or is unable to convene a meeting for any reason, he/she should designate another independent director as acting chairman. If there is no other independent director in the Committee, the convener should designate one of the other members to serve as acting chairman. If the convener does not make any designation, other members should elect an acting chairman from among them.

The Committee may invite directors, managerial officers of relevant departments, internal auditors, certified public accountants, legal consultants, or other personnel to attend meetings as nonvoting participants and provide necessary relevant information.

第六條 （會議召集與通知）

本委員會每年應至少召開二次，並得視需要隨時召開會議。

本委員會之召集，應載明召集事由，於七日前通知委員會成員。但有緊急情事者，不在此限。

前項通知，得以電子方式為之。

本公司倘依本法規定設置獨立董事，本委員會至少應有獨立董事一人參與，並由全體成員推舉獨立董事擔任召集人及會議主席。召集人請假或因故不能召集會議，由其指定本委員會之其他獨立董事代理之；本委員會無其他獨立董事時，由召集人指定本委員會之其他成員代理之；該召集人未指定代理人者，由本委員會之其他成員推舉一人代理之。

本委員會得請董事、公司相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席會議並提供相關必要之資訊。

Article 7 Agenda, Attendance and Resolution

The agenda of each Committee meeting shall be drawn up by the convener. Other members

may also submit proposals to the Committee for discussion. The meeting agenda should be provided to the Committee members in advance.

When a meeting of the Committee is held, the Company should prepare an attendance book for the participating members to sign and make it available for future inspection.

The Committee members shall attend the Committee in person. A member who cannot attend in person may appoint another member to attend as his/her proxy. Attendance via video conference is deemed as attendance in person.

A proxy under paragraph 3 may accept authorization from one person only.

A decision rendered by the Committee shall be approved by one-half or more of all of the members. The proposals shall be deemed as approved if none of the participant members have any dissenting opinion after being asked by the chairman; the effect shall be the same as if the proposal were approved by vote. The results of each vote shall be announced immediately at the meeting, and put down in the records.

第七條 （會議議程、出席及決議）

本委員會會議議程由召集人訂定，其他成員亦得提供議案供委員會討論。會議議程應事先提供予委員會成員。

本委員會召開時，公司應設簽名簿供出席成員簽到，並供查考。

本委員會之成員應親自出席委員會，如不能親自出席，得於每次會議時出具委託書列舉召集事由之授權範圍，委託其他成員代理出席；如以視訊參與會議者，視為親自出席。

第三項代理人，以受一人之委託為限。

本委員會為決議時，應有全體成員二分之一以上同意。表決時如經主席徵詢無異議者，視為通過，其效力與投票表決同。表決之結果，應當場報告，並作成紀錄。

Article 8 Attendance Fees

Membership in the Committee is a position without remuneration; however, each member will obtain an attendance fee of NTD10,000 for each attendance.

第八條 （出席費）

本委員會之成員為無給職，惟每次出席會議得支給新臺幣壹萬元出席費。

Article 9 Meeting Minutes

Minutes shall be prepared with respect to the discussions at the Committee, and the minutes shall record the matters listed below in a detailed and accurate manner:

1. Session, time, and place of the meeting.
2. Name of the meeting chair.
3. Member attendance, specifying the names and number of members in attendance, excused, and absent.
4. Names and titles of those present at the meeting as nonvoting participants.
5. Name of minute taker.
6. Matters reported on.
7. Agenda items: the resolution method and outcome of each motion, and a summary of the comments made by, and any objections or reservations expressed by any committee member, experts, or other person.
8. Extraordinary motions: the name of the proposer, the resolution method and outcome of the motion, and a summary of the comments made by, and any objections or reservations expressed by, any committee member, expert, or other person.
9. Other matters required to be recorded.

The attendance book is one part of the meeting minutes. If the meeting is convened through video conference, the media record shall be part of the meeting minutes.

The meeting minutes shall be signed by the chairman and the person who produced the minutes, and delivered to the Committee members within 20 days of the meeting. The meeting minutes shall be submitted to the board of directors, included in the important company files and preserved for five years. The production and delivery of the meeting minutes can be accomplished in an electronic format.

If, before the reservation expiry, there is a lawsuit initiated in relation to the Committee, the meeting minutes shall be reserved till to the end of the lawsuit.

If the resolutions made by the Committee are opposed by a Committee member or a Committee member expresses reservations regarding such resolutions and these reservations are put down in writing, the said situations shall be recorded in the meeting minutes and publicly announced and reported on the information reporting website designated by the Securities Authority within two days of the occurrence of the said event.

第九條 （議事錄）

本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次及時間地點。
- 二、主席之姓名。

- 三、成員出席狀況，包括出席、請假及缺席者之姓名與人數。
- 四、列席者之姓名及職稱。
- 五、紀錄之姓名。
- 六、報告事項。
- 七、討論事項：各議案之決議方法與結果、委員會成員、專家及其他人員發言摘要、反對或保留意見。
- 八、臨時動議：提案人姓名、議案之決議方法與結果、委員會之成員、專家及其他人員發言摘要、反對或保留意見。
- 九、其他應記載事項。

本委員會簽到簿為議事錄之一部分。如以視訊會議召開者，其視訊影音資料為議事錄之一部分。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送本委員會成員，並應呈報董事會及列入公司重要檔案，且應保存五年。議事錄之製作及分發，得以電子方式為之。

前項議事錄保存期限未屆滿前，發生與本委員會相關事項之訴訟時，應保存至訴訟終止為止。

本委員會之議決事項，如成員有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於事實發生之日起算二日內於證券主管機關指定之資訊申報網站辦理公告申報。

Article 10 Resources to be Provided to the Committee by the Company

The Committee may by its resolution, at the expense of the Company, engage an attorney, certified public accountant, or other professional to conduct a necessary audit or provide advice with respect to any matter related to the exercise of the Committee's powers.

第十條 （公司應提供之資源）

本委員會得經決議，委任律師、會計師或其他專業人員，就行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔。

Article 11 Execution of Resolutions

The execution of resolutions rendered by the Committee and related follow-up proceedings can be authorized to be handled by the convener or another member or members of the Committee, and the authorized member or members shall give written reports to the Committee. When necessary, the member or members may propose relevant follow-up actions to the subsequent Committee meeting for ratification or reporting.

第十一條 （決議事項之執行）

經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員續行辦理，並於執行期間向本委員會為書面報告，必要時應於下一次會議提報本委員會追認或報告。

Article 12 Conflict of Interest

A Committee member who has a personal interest in a matter under discussion at a meeting which may impair the interest of the Company shall not vote nor exercise his/her voting right.

If the Committee cannot reach a resolution because of the preceding paragraph, the Committee shall report this to the board of directors and the decision shall be made by the board of directors.

第十二條（利益迴避）

本委員會成員對於會議事項，與其自身有利害關係，致有害於公司利益之虞者，應予迴避。

因前項規定，致本委員會無法決議者，應向董事會報告，由董事會為決議。

Article 13 Confidentiality

All the participants and other people who attend the meetings shall keep confidential the proposals reviewed and decided by the Committee, and cannot disclose them to the public unless they have been announced with proper approval. Any violation of the confidentiality obligation shall be punished pursuant to the Memorandum and Articles of Association of the Company.

第十三條（保密義務）

本委員會審查之事項，各出席、列席人員應嚴守秘密，非經核定發布，不得對外洩露，否則依章議處。

Article 14 Adoption and Modification of the Charter

The Charter and any modification thereto shall be adopted by a resolution of the board of directors.

第十四條（訂定及修正）

本規程經本公司董事會決議通過後施行，修正時亦同。