

美時化學製藥股份有限公司

LOTUS PHARMACEUTICAL CO., LTD

董事會績效評估辦法

Procedures for Performance Evaluation of the Board of Directors

[English translation for reference only]

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第一條 (訂定目的及依據)

為落實公司治理並提升本公司董事會功能，建立績效目標以加強董事會運作效率，爰依上市上櫃公司治理實務守則第三十七條規定訂定本辦法，以資遵循。

Article 1 (Purpose of adoption and regulatory basis)

To implement corporate governance and enhance the Company's Board of Directors functions, and to set forth performance objectives to improve the operation efficiency of the Board of Directors, these Procedures are established pursuant to Article 37 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies for compliance.

第二條 (應遵守之規範)

本公司董事會之績效評估辦法，其主要評估週期、評估期間、評估範圍及方式、評估之執行單位、評估程序及其他應遵循事項，應依本辦法之規定辦理。

Article 2 (Standards to be complied with)

The general evaluation cycles, evaluation periods, scope and method of evaluation, the unit conducting evaluations, evaluation procedures and other matters for compliance under the Company's regulations governing the Board of Directors performance evaluation shall be subject to these Procedures.

第三條 (評估週期及期間)

本公司董事會每年應依據第六條及第八條之評估程序及評估指標執行內部董事會績效評估。

本公司董事會績效評估之執行，應至少每三年由外部專業獨立機構或外部專家學者團隊執行評估一次。

董事會內部績效評估結果，應於次一年度第一季結束前完成。

Article 3 (Evaluation cycle and period)

The internal Board of Directors performance evaluation shall be conducted every year in accordance with the evaluation procedures and the evaluation indexes in Articles 6 and 8.

The Company's Board of Directors performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars at least once every three years.

Internal Board of Directors performance evaluation shall be completed before the end of the first quarter in the following year.

第四條 (評估範圍及方式)

本公司董事會評估之範圍，包括整體董事會、個別董事成員及功能性委員會之績效評估。

評估之方式包括董事會內部自評、董事成員自評、同儕評估、委任外部專業機構、專家或其他適當方式進行績效評估。

Article 4 (Evaluation scope and methods)

The Company's Board of Directors evaluation scope covers the evaluation of the Board of Directors as a whole, individual Directors and each Functional Committee.

Methods of evaluations include internal evaluation of the Board of Directors, self-evaluation by individual Board of Directors members, peer evaluation, and evaluation by appointed external professional institutions, experts, or other appropriate methods.

第五條 (評估之執行單位)

本公司董事會及功能性委員會之績效評估作業，由負責之議事單位辦理。

Article 5 (Executing unit of the evaluation)

The performance evaluations of the Company's Board of Directors and Functional Committees shall be handled by the secretary unit.

第六條 (評估程序)

每年度結束時，由執行單位收集董事會及功能性委員會活動相關資訊，並分發下列問卷及回收統計評估結果後，提送董事會報告，作為檢討及改進之依據。

- 一、「董事會績效評估自評問卷」。
- 二、「董事成員績效評估自評問卷」。
- 三、「功能性委員會績效評估自評問卷」。

Article 6 (Evaluation procedures)

At the end of a year, the unit performing evaluations will collect information about the activities of the Board of Directors and Functional Committees, and distribute self-evaluation questionnaires, record the evaluation results in a report, and submit the report to the Board of Directors for discussion and improvement.

1. The Questionnaire of Self-Evaluation of Performance of the Board of Directors.
2. The Questionnaire of Self-Evaluation of Performance of Board of Directors Members.
3. The Questionnaire of Self-Evaluation of Performance of the Functional Committee.

第七條 (外部專業機構、專家)

本公司安排執行董事會績效評估的外部評估機構或外部專家學者團隊，應符合下列規定：

- 一、外部評估機構或外部專家學者團隊應具備專業性及獨立性。
- 二、外部評估機構主要為承辦有關董事會相關教育訓練課程、提升企業公司治理等服務的相關機構或管理顧問公司。
- 三、外部專家學者團隊，應聘任至少 3 位董事會或公司治理領域之專家或學者，評估公司董事會績效評估執行情況，並撰寫外部評估分析報告。

Article 7 (External institution and experts)

When appointing an external evaluation institution or panel of external experts and scholars to conduct evaluations of Board of Directors performance, the Company shall act in accordance with the following guidelines:

1. The external evaluation institution or panel of external experts and scholars shall be professional and independent.
2. The external evaluation institution shall be an institution or management

consulting firm mainly engaging in the provision of services for educational and training programs for Board of Directors and improvement of corporate governance of enterprises.

3. The panel of external experts and scholars shall appoint at least three experts or scholars specialized in the fields of Board of Directors or corporate governance to conduct evaluations of Board of Directors performance of the Company and prepare external evaluation analysis reports.

第八條 (評估指標及評分標準)

本公司董事會績效評估之衡量項目，並至少應含括下列五大面向：

- 一、對公司營運之參與程度。
- 二、提升董事會決策品質。
- 三、董事會組成與結構。
- 四、董事的選任及持續進修。
- 五、內部控制。

董事成員（自我或同儕）績效評估之衡量項目應至少含括下列六大面向：

- 一、公司目標與任務之掌握。
- 二、董事職責認知。
- 三、對公司營運之參與程度。
- 四、內部關係經營與溝通。
- 五、董事之專業及持續進修。
- 六、內部控制。

功能性委員會績效評估之衡量項目應至少含括下列五大面向：

- 一、對公司營運之參與程度。
- 二、功能性委員會職責認知。
- 三、提升功能性委員會決策品質。
- 四、功能性委員會組成及成員選任。
- 五、內部控制。

董事會績效評估之指標，應依據本公司之運作及需求訂定符合且適於公司執行績效評估之內容。

Article 8 (Evaluation aspects and criteria)

The Company shall take into consideration its condition and needs when establishing the criteria for evaluating the performance of the Board of Directors, which should cover, at a minimum, the following five aspects:

1. Participation in the operation of the Company;

2. Improvement of the quality of the Board of Directors' decision making;
3. Composition and structure of the Board of Directors;
4. Election and continuing education of the Directors; and
5. Internal control.

The criteria for evaluating the performance of the Board of Directors members (on themselves or peers), should cover, at a minimum, the following six aspects:

1. Familiarity with the goals and missions of the Company;
2. Awareness of the duties of a Director;
3. Participation in the operation of the Company;
4. Management of internal relationship and communication;
5. The Director's professionalism and continuing education; and
6. Internal control.

The criteria for evaluating the performance of the Functional Committee should cover, at a minimum, the following five aspects:

1. Participation in the operation of the Company;
2. Awareness of the duties of the Functional Committee;
3. Improvement of the quality of the Functional Committee's decision making;
4. Composition and election of the Functional Committee and its members; and
5. Internal control.

The indexes of Board of Directors performance evaluation shall be determined based on the operation and needs of the Company and suitable and appropriate for evaluations by the Company.

第九條 (年報資訊揭露)

本公司應於年報中揭露每年董事會績效評估之執行情形，內容至少包含評估週期、評估期間、評估範圍、評估方式及評估內容。

本公司若由外部機構、專家執行董事會績效評估，應於年報中揭露外部評估機構、專家及其團隊成員與專業說明，以及外部機構或專家之獨立性聲明，並說明評估方式、標準與未來改善建議。

Article 9 (Disclosure in annual report)

The Company shall disclose in its annual report how the Board of Directors performance evaluation has been conducted each year, including information covering evaluation cycles, periods, scope, method and contents.

In cases where an external institution or experts are appointed to conduct evaluations of Board of Directors performance, the Company shall, in the

annual report, disclose the external evaluation institution, the experts and their team members, and their expertise, and describe the evaluation method, standards and suggestions on improvement to be made.

第十條 （揭露方式）

本公司所訂定之績效評估辦法於公開資訊觀測站或公司網站充分揭露，以備查詢。

Article 10 (Disclosure method)

The performance evaluation regulations established by the Company shall be fully disclosed on the Market Observation Post System (MOPS) and the Company's website at all times, to be made available for consultation.

第十一條 （施行）

本辦法經董事會討論通過後施行，修正時亦同。

Article 11 (Enforcement)

The Company's regulations shall take effect after having been discussed and approved by the Board of Directors. Subsequent amendments thereto shall be effected in the same manner.