



**Audit Committee Charter**

**審計委員會組織規程**

**Doc. No.: CM-IP-10**

**Version: v1.3**

**Effective Date: 15 April 2016**

**Approved by the Board of Directors: 15 April 2016**

**Amended by the Board of Directors: 18 March 2020**



**Article 1 Basis of the Charter**

This Charter is adopted pursuant to Article 3 of the regulations governing the Exercise of Powers by Audit Committees of Public Companies.

**Article 2 Scope of application for these Rules**

Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by ASLAN Pharmaceuticals Limited (the “Company”) when the Audit Committee (the “Committee”) exercises its powers shall be handled in accordance with this Charter.

**Article 3 Scope of supervision**

The main function of the Committee is to supervise the following matters:

1. Fair presentation of the financial reports of the Company.
2. The appointment, dismissal, compensation, and retention, in each case subject to the approval of the Board, and the independence and oversight of the work of any registered public accounting firm or certified public accountants of the Company (each of which shall report directly to the Committee).
3. The effective implementation of the internal control system of the Company.
4. Compliance with relevant laws and regulations by the Company.
5. Management of the existing or potential risks of the Company.

**Article 4 Composition of the Committee**

The Committee shall be composed of all the independent directors. The Committee shall have minimum three members, one of the member shall be the convener and at least one of them shall have accounting or financial expertise.

The independent director members of the Committee shall serve a 3-year term and may be re-elected to further terms. When the number of the independent director members on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. If the independent directors are dismissed en masse or all of their positions are vacant, a special shareholders meeting shall be held within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

**Article 5 Powers of the Committee and the independent director**

Powers conferred by the Securities and Exchange Act, the Company Act and any other law to be exercised by supervisors excepting those set forth in Article 14-4 paragraph 4 of the Securities and Exchange Act shall be exercised by the Committee.

The provisions of Article 14-4 paragraph 4 of the Securities and Exchange Act, in regard to the Company Act, concerning the actions of supervisors or their role as representatives of a company apply mutatis mutandis to the independent director members of the Committee.

**Article 6 Scope of powers**

The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.



2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature such as acquisition or disposal of assets, derivatives trading, lending of funds to others and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements or provision of guarantees of a material nature.
7. The offering, issuance or private placement of equity-type securities.
8. The appointment, dismissal, compensation and retention, in each case subject to the approval of the Board, and the oversight of the work of any registered public accounting firm or certified public accountant (including the resolution of any disagreements between management and such auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The appropriate funding for such services shall be determined by the Committee and the costs of such services shall be borne by the Company.
9. The appointment or discharge of a financial, accounting or internal audit officer.
10. Annual financial reports and second quarter financial reports that need to be audited and attested by a CPA, must first be signed or sealed by the chairperson, managerial officer, and accounting officer.
11. The establishment and maintenance of procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
12. The determination of the appropriate funding for the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out the Committee's duties, the costs of which shall be borne by the Company.
13. Other material matters as may be required by the Company or by the competent authority.

The abovementioned matters shall be subject to the approval of one-half or more the members of the Committee and shall be submitted to the Board of Directors for a resolution.

"all the members" as used herein, shall be counted as the number of members actually in office at the given time.

Any matter in the paragraph 1, with the exception of subparagraph 10, that has not been approved by one-half or more of all the members of the Committee may be adopted with the approval of two thirds or more of the Board of Directors.

The convener of the Committee shall represent the Committee to the public.

#### **Article 7 Convening of meetings**

The Committee shall convene at least once quarterly and may call a meeting at its discretion whenever necessary.



A seven days' advance notice of the reasons to convene the meeting shall be given to each independent director. A meeting may be called on shorter notice for urgent matters.

A member of the Committee shall be elected as the convener and meeting chairman by and from the members of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information; provided, they shall leave the meeting when discussion and voting take place.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

#### **Article 8 Attendance and voting**

When a meeting of the Committee is held, an attendance book shall be made available for signing by the independent director members in attendance and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one-half or more of all the members. The result of a vote shall be made known immediately and recorded in writing.

If for a legitimate reason it is not possible to hold a meeting of the Committee, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the Board of Directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6 paragraph 1 subparagraph 10.

The proxy under paragraph 2 may accept a proxy from one person only.

#### **Article 9 Meeting minutes**

The meeting minutes shall include all the below points:

1. The session, time and place of the meeting.
2. Name of the meeting chairman.
3. Attendance by the independent director members, including the names and the number of members present, excused and absent.
4. The names and titles of those attending the meeting as non-voting participants.



5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: For each proposal the method of resolution and the result; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of the preceding article, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed.
8. Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; and any objections or reservations expressed.
9. Any other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved permanently.

The minutes of a Committee meeting shall bear the signature or seal of both the chairman and the minute taker, and a copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of the Company.

The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

#### **Article 9-1 Meeting minutes maintenance**

A company shall record on audio or video tape the entire proceedings of an audit committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of an audit committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where an audit committee meeting is held by video conference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be well preserved for the duration of the existence of the company.

#### **Article 10 Meeting agenda**

The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

#### **Article 11 Conflict of interests**

If an independent director member of the audit committee has a personal interest in any agenda item, the director shall explain the essential content of the interest. If the director's personal interest is likely to prejudice the interest of the company, the director member may not participate in discussion and voting, and shall recuse himself or herself from the discussion and voting, and neither exercise voting rights as a proxy for any other independent director member.

Where the spouse or a blood relative within the second degree of kinship of an independent director has interests in the matters under discussion in the meeting of the



preceding paragraph, such independent director shall be deemed to have a personal interest in the matter.

If, for the reason stated in the paragraph 1, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the Board of Directors, which shall resolve on the item.

**Article 12 Engagement of professionals**

The Committee may resolve to retain the service of an attorney, certified public accountant or other professionals to provide advice with respect to matters in connection with Article 6. The appropriate funding for such services shall be determined by the Committee and the costs of such services shall be borne by the Company.

**Article 13 Responsibilities of the Committee**

The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the Board of Directors and shall submit their proposals to be resolved by the Board.

**Article 14 Periodic reviews**

The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the Board of Directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

**Article 15 Implementation and amendments**

This Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the Board of Directors.



第 1 條 (訂定依據)

本規程依「公開發行公司審計委員會行使職權辦法」第三條規定訂定之。

第 2 條 (適用範圍)

本委員會之人數、任期、職權、議事規則及行使職權時亞獅康股份有限公司（下稱「本公司」）應提供資源等事項，依本規程之規定。

第 3 條 (監督之事項)

本委員會之運作，以下列事項之監督為主要目的：

- 一、公司財務報表之允當表達。
- 二、簽證會計師或會計師事務所之選（解）任、報酬、保留（前開事項應另取得董事會同意）及獨立性與績效，該等簽證會計師或會計師事務所應直接向本委員會報告。
- 三、公司內部控制之有效實施。
- 四、公司遵循相關法令及規則。
- 五、公司存在或潛在風險之管控。

第 4 條 (委員會之組成)

本委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或章程規定者，應於最近一次股東會補選之。獨立董事均解任或缺額時，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

第 5 條 (審計委員會與獨立董事之職權行使)

證券交易法（下稱「證交法」）、公司法及其他法律規定應由監察人行使之職權事項，除證交法第十四條之四第四項之職權事項外，由本委員會行之。

證交法第十四條之四第四項關於公司法涉及監察人之行為或為公司代表之規定，於本委員會之獨立董事成員準用之。

第 6 條 (職責範疇)

本委員會之職權事項如下：

- 一、依證交法第十四條之一規定訂定或修正內部控制制度。
- 二、內部控制制度有效性之考核。
- 三、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 四、涉及董事自身利害關係之事項。
- 五、重大之資產或衍生性商品交易。
- 六、重大之資金貸與、背書或提供保證。



- 七、募集、發行或私募具有股權性質之有價證券。
- 八、簽證會計師或會計師事務所之委任、解任、保留或報酬（前開事項應另取得董事會同意），以及為準備或製發財務報告或其他審計、審閱或為公司提供鑒證業務之目的，監督簽證會計師或會計師事務所之工作（包括管理階層與該會計師就財務報告有意見不一致之處，提出解決方案）。
- 九、財務、會計或內部稽核主管之任免。
- 十、由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告。
- 十一、依據法規之要求，建立並維護關於公司針對接受、保留與處理關於公司會計、內部會計控制或稽核事項之舉發，以及員工匿名舉發該等疑義會計或稽核事項之保密事宜。
- 十二、在執行委員會職權之範圍內，決定必要或適當之日常管理費用。該等費用應由公司負擔。
- 十三、其他公司或主管機關規定之重大事項。

前項事項決議應經本委員會全體成員二分之一以上同意，並提董事會決議。

第一項各款事項除第十款外，如未經本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。

本規程所稱全體成員，以實際在任者計算之。

本委員會之召集人對外代表本委員會。

#### 第 7 條 (會議之召集)

本委員會每季至少召開一次，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，於七日前通知本委員會各獨立董事成員。但有緊急情事者，不在此限。

本委員會應由全體成員互推一人擔任召集人及會議主席，召集人請假或因故不能召集會議時，由其指定其他獨立董事成員一人代理之；召集人未指定代理人者，由委員會之獨立董事成員互推一人代理之。

本委員會得請本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。但討論及表決時應離席。

本委員會召開時，應備妥相關資料供與會之委員會成員隨時查考。

#### 第 8 條 (出席及決議方法)

本委員會召開時，公司應設簽名簿供出席獨立董事成員簽到，並供查考。

本委員會之獨立董事成員應親自出席本委員會，如不能親自出席，得委託其他獨立董事成員代理出席；如以視訊參與會議者，視為親自出席。

本委員會成員委託其他獨立董事成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。

本委員會之決議，應有全體成員二分之一以上之同意。表決之結果，應當場報告，並作成紀錄。

如有正當理由致本委員會無法召開時，應以董事會全體董事三分之二以上同意行之。但第六條第一項第十款之事項仍應由獨立董事成員出具是否同意之意見。



第二項代理人，以受一人之委託為限。

**第 9 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、 獨立董事成員出席狀況，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、委員會之獨立董事成員、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之獨立董事成員姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、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、委員會之獨立董事成員、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之獨立董事成員姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、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，應於公司存續期間妥善保存。

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委員會各獨立董事成員，並應列入公司重要檔案，於公司存續期間永久妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

**第 9-1 條 (議事錄之保存)**

公司應將審計委員會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式之。

前項保存期限未屆滿前，發生關於審計委員會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

以視訊會議召開審計委員會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

**第 10 條 (議程之訂定)**

本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員討論。

**第 11 條 (審議之迴避)**

本委員會之獨立董事成員對於會議事項，與其自身有利害關係者，應說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他獨立董事成員行使其表決權。

獨立董事之配偶或二親等內血親，就前項會議之事項有利害關係者，視為獨立董事就該事項有自身利害關係。

因第一項規定，致委員會無法決議者，應向董事會報告，由董事會為決議。



**第12 條 (專家之聘任)**

本委員會得經決議委任律師、會計師或其他專業人員，就第六條規定有關之事項為必要之查核或提供諮詢。就前開服務所生之費用，由委員會決定，並由公司負擔之。

**第13 條 (委員會成員之義務)**

本委員會成員應以善良管理人之注意，忠實履行本組織規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

**第14 條 (定期檢討)**

本委員會應定期檢討組織規程相關事項，提供董事會修正。

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辦理續行辦理，並於執行期間向本委員會為書面或口頭報告，必要時應於下一次會議提報本委員會追認或報告。

**第15 條 (施行及修正)**

本組織規程經董事會決議通過後施行，修正時亦同。