A Plus Biotechnology Co., Ltd.
Sustainable Development Best Practice Principles

Chapter I General Provisions

Article I.

These Principles are established in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" to implement the Company's corporate social responsibility and to promote economic, environmental, and social progress, thereby achieving the goals of sustainable development.

Article II.

The scope of these Principles encompasses the overall operations and activities of the Company and its group enterprises.

While engaging in business operations, the Company shall actively practice sustainable development in line with international development trends and, through its corporate citizenship, enhance its contribution to the national economy, improve the quality of life for employees, the community, and society, and promote a competitive advantage grounded in sustainable development.

Article III.

In promoting sustainable development, the Company shall give due consideration to the rights and interests of its stakeholders and, while pursuing sustainable operations and profitability, prioritize environmental, social, and corporate governance (ESG) factors, and integrate them into the Company's management policies and operational activities.

The Company shall, in accordance with the principle of materiality, conduct risk assessments of environmental, social, and corporate governance issues pertaining to its operations and establish the relevant risk management policies or strategies.

Article IV.

The Company's implementation of sustainable development initiatives shall be governed by the following principles:

i. Implement Corporate Governance.
ii. Foster a Sustainable Environment.
iii. Preserve Public Welfare.
iv. Enhance Disclosure of Corporate Sustainable Development Information.

Article V.

The Company shall consider the correlation between domestic and international sustainable development trends and its core business operations, as well as the impact of the operations of the Company and its group enterprises on stakeholders, when formulating its sustainable development policies, systems, or relevant management guidelines and concrete promotional plans. These shall be adopted by the Board of Directors and reported to the Shareholders' Meeting.

When a shareholder proposes a motion on sustainable development, the Company's Board of Directors shall duly review and consider whether to include it on the agenda of the Shareholders' Meeting.

Chapter II Implementing Corporate Governance

Article VI.

The Company shall follow the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," and the "Reference Examples of Ethical Conduct Codes for TWSE/TPEx Listed Companies" to establish an effective governance framework and relevant ethical standards, thereby promoting sound corporate governance.

Article VII.

The directors of the Company shall exercise the due care of good administrators, urge the Company to practice sustainable development, and regularly review the effectiveness of those initiatives and make continuous improvements to ensure the implementation of the sustainable development policy.

When the Board of Directors promotes the Company's sustainable development goals, it shall fully consider the interests of stakeholders and include the following matters:

i. Proposing a sustainable development mission or vision, and formulating sustainable development policies, systems, or relevant management guidelines.

ii. Integrating sustainable development into the Company's operational activities and development direction, and ratifying concrete promotional plans for sustainable development.

iii. Ensuring the timeliness and accuracy of the disclosure of sustainable development-related information.

The Company shall delegate to senior management the authority to address economic, environmental, and social issues arising from its operational activities, and such management shall report the handling status to the Board of Directors. The operational procedures and the responsible personnel for each related matter shall be specific and clear.

Article VIII.

The Company shall regularly hold training sessions to promote sustainable development, including matters specified in the second paragraph of the preceding Article.

Article IX.

To ensure sound management of sustainable development, the Company shall establish a governance structure for its promotion, and set up an exclusively (or concurrently) dedicated unit responsible for proposing and enforcing the sustainable development policies, systems, or relevant management guidelines and concrete promotional plans, and shall report regularly to the Board of Directors.

The Company shall establish reasonable remuneration policies to ensure that remuneration arrangements support the organization's strategic aims and align with stakeholders' interests. The employee performance evaluation system shall be integrated with the sustainable development policy, and clear and effective incentive and disciplinary systems shall be established.

Article X.

The Company shall respect the rights and interests of its stakeholders, identify them, and establish a dedicated Stakeholder Section on the Company's website. Through appropriate communication channels, the Company shall understand stakeholders' reasonable expectations and needs and respond appropriately to important sustainable development issues they are concerned about.

Chapter III Fostering a Sustainable Environment

Article XI.

The Company shall comply with environmental laws and regulations, relevant international guidelines, and other applicable requirements, appropriately protect the natural environment, and endeavor to achieve the goal of environmental sustainability in its operations and internal management.

Article XII.

The Company shall strive to improve energy efficiency and use renewable materials with low environmental impact, thereby enabling the sustainable use of the Earth's resources.

Article XIII.

The Company shall establish an appropriate environmental management system tailored to its industry's characteristics. The system shall include the following:

i. Collecting sufficient and timely information to evaluate the impact of the Company's operational activities on the natural environment.
ii. Establishing measurable environmental sustainability goals and periodically reviewing the continuity and relevance of their development.
iii. Formulating implementation measures such as concrete plans or action programs, and regularly reviewing the effectiveness of their operation.

Article XIV.

The Company shall establish a dedicated environmental management unit or personnel to formulate, promote, and maintain relevant environmental management systems and concrete action programs, and shall regularly hold environmental education courses for management and employees.

Article XV.

The Company shall consider the impact of its operations on eco-efficiency, promote and advocate the concept of sustainable consumption, and engage in operational activities such as research and development (R&D), procurement, production, operations, and services in accordance with the following principles to reduce the impact of the Company's operations on the natural environment, living things, and people:

i. Reducing the resource and energy consumption of products and services.
ii. Reducing the emission of pollutants, toxins, and waste, and properly disposing of waste.
iii. Improving the recyclability and reusability of raw materials or products.
iv. Maximizing the sustainable use of renewable resources.
v. Extending the durability of products.
vi. Increasing the efficiency of products and services.

vii. Promoting the conservation of marine and terrestrial biodiversity and ecosystems, the sustainable use of resources, and fair and reasonable benefit sharing.

Article XVI.

To enhance water use efficiency, the Company shall utilize water resources properly and sustainably and establish relevant management measures.

The Company shall construct and strengthen relevant environmental protection and treatment facilities to prevent pollution of water, air, and land, and shall make the utmost effort to minimize adverse effects on human health and the environment by adopting the best feasible measures for pollution prevention and control.

Article XVII.

The Company shall assess the potential risks and opportunities of climate change for the enterprise, both present and future, and take relevant corresponding measures.

The Company shall use generally accepted domestic and international standards or guidelines to conduct and disclose its corporate greenhouse gas inventory. The scope shall preferably include:

i. Direct Greenhouse Gas Emissions: Greenhouse gas emission sources owned or controlled by the Company.

ii. Indirect Greenhouse Gas Emissions: Emissions resulting from the use of imported energy, such as electricity, heat, or steam.

iii. Other Indirect Emissions: Emissions resulting from the Company's activities that are not energy-related indirect emissions but come from sources owned or controlled by other companies.

The Company shall compile statistics on greenhouse gas emissions, water consumption, and total waste weight, and establish policies for energy conservation, carbon and greenhouse gas reduction, water consumption reduction, and other waste management. The acquisition of carbon credits shall be integrated into the Company's carbon reduction strategy planning and promoted accordingly, to minimize the impact of the Company's operational activities on climate change.

Chapter IV Preserving Public Welfare

Article XVIII.

The Company shall comply with applicable laws and regulations and adhere to international human rights conventions, including those on gender equality, labor, and non-discrimination.

To fulfill its responsibility to protect human rights, the Company shall formulate relevant management policies and procedures, including:

i. Proposing the enterprise's human rights policy or statement.

ii. Assessing the impact of the Company's operational activities and internal management on human rights, and establishing corresponding handling procedures.

iii. Regularly reviewing the effectiveness of the enterprise's human rights policy or statement.

iv. When human rights violations are involved, disclose the procedures for addressing the stakeholders concerned.

The Company shall comply with internationally recognized labor rights, including freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of employment and occupation discrimination. The Company shall ensure that its human resource policies are free from discriminatory treatment based on gender, race, socio-economic class, age, marital or family status, etc., to implement equality and fairness in employment, employment conditions, compensation, benefits, training, evaluation, and promotion opportunities.

For matters that infringe on employees' rights and interests, the Company shall provide an effective and appropriate grievance mechanism, ensuring equality and transparency throughout the grievance process. The channels for grievance shall be clear, convenient, and unobstructed, and the Company shall respond to any employee's grievance in an appropriate manner.

Article XIX.

The Company shall provide employees with information to understand the labor laws of the country in which its operations are located and the rights they enjoy thereunder.

Article XX.

The Company shall provide employees with a safe and healthy work environment, including providing necessary health and first-aid facilities, and shall endeavor to minimize hazards to employees' safety and health to prevent occupational accidents.

The Company shall regularly conduct safety and health education and training for its employees.

Article XXI.

The Company shall create a positive environment for the career development of its employees and establish effective training programs for career competency development. The Company to establish industry-academia cooperation plans to cultivate potential talents for the industry.

Listed companies are advised to establish industry-academia collaboration programs to cultivate talent for the industry.

The Company shall formulate and implement reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflect operating performance or results in employee compensation, to ensure the recruitment, retention, and encouragement of human resources, thereby achieving the goals of sustainable operation.

Article XXII.

The Company shall establish channels for regular communication and dialogue with employees, granting them the right to obtain information and to express their opinions regarding the Company's operational management activities and decisions.

The Company shall respect the right of employee representatives to negotiate working conditions and shall provide employees with the necessary information and physical facilities to promote negotiation and cooperation among the employer, employees, and employee representatives.

The Company shall notify employees in a reasonable manner of operational changes that may significantly impact them.

Article XXII-I

The Company shall treat its customers or consumers of its products or services in a fair and reasonable manner. This includes principles such as fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and solicitation, fitness of products or services, notification and disclosure, commensuration between compensation and performance, complaint protection, and professionalism of sales personnel. The Company shall establish relevant implementation strategies and concrete measures.

Article XXIII.

The Company shall be responsible for its products and services and emphasize marketing ethics. Its processes for research and development (R&D), procurement, production, operations, and services shall ensure the transparency and safety of product and service information, and the Company shall formulate and disclose its consumer rights policy and implement it in its operational activities to prevent products or services from harming consumer rights, health, and safety.

Article XXIV.

The Company shall ensure the quality of its products and services in accordance with government regulations and relevant industry standards.

The Company shall comply with applicable laws, regulations, and international guidelines regarding customer health and safety, customer privacy, marketing, and labeling of its products and services, and shall not engage in deception, misrepresentation, fraud, or any other act that undermines consumer trust or harms consumer rights.

Article XXV.

The Company shall assess and manage various risks that may cause business interruption, thereby mitigating the impact on consumers and society.

The Company shall provide transparent and effective consumer complaint procedures for its products and services, handle consumer complaints fairly and promptly, and shall comply with relevant laws and regulations, such as the Personal Data Protection Act, genuinely respecting consumer privacy rights and protecting personal data provided by consumers.

Article XXVI.

The Company shall assess the environmental and social impacts of procurement activities on the communities of the source of supply and collaborate with its suppliers to implement corporate social responsibility.

The Company shall establish a supplier management policy that requires suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, and labor and human rights. Before engaging in business transactions, the Company shall assess whether its suppliers have a record of adversely affecting the environment and society, and avoid transactions with those that conflict with the Company's corporate social responsibility policy.

When the Company signs contracts with its major suppliers, the content shall preferably include compliance with both parties' corporate social responsibility policies, and a clause allowing the Company to terminate or rescind the contract at any time if the supplier violates the policy and causes a significant impact on the environment and society of the source of supply community.

Article XXVII.

The Company shall assess the impact of its operations on the community and appropriately employ local personnel where the Company operates to enhance community identification.

The Company shall allocate resources to organizations that solve social or environmental problems through a business model, or participate in activities of civic organizations, charitable groups, and government agencies related to community development and education, through equity investment, commercial activities, donations, corporate volunteer services, or other public welfare professional services, to promote community development.

Article XXVII-I

The Company shall continuously allocate resources to cultural and artistic activities or cultural and creative industries through donations, sponsorships, investments, procurement, strategic partnerships, corporate volunteer technical services, or other support models, to promote cultural development.

Chapter V Enhancing Disclosure of Corporate Sustainable Development Information

Article XXVIII.

The Company shall disclose information in accordance with relevant laws and regulations and the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," and shall fully disclose relevant and reliable sustainable development information to enhance information transparency. The sustainable development-related information disclosed by the Company is as follows:

i.Sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans resolved by the Board of Directors.

ii. The risks and impacts arising from the implementation of corporate governance, fostering a sustainable environment, and preserving public welfare on the Company's operations and financial status.
iii. The promotion goals, measures, and implementation performance were formulated by the Company for sustainable development.
iv. Key stakeholders and the issues they are concerned about.
v. Disclosure of management and performance information regarding major environmental and social issues by key suppliers.
vi. Other sustainable development-related information.

Article XXIX.

The Company shall adopt internationally widely recognized standards or guidelines when compiling its sustainability report to disclose the progress of sustainable development, and shall preferably obtain third-party assurance or verification to enhance information reliability.

The content shall preferably include:

i. The implementation of sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans.
ii. Key stakeholders and the issues they are concerned about.
iii. The execution performance and review of the Company's implementation of corporate governance, fostering a sustainable environment, preserving public welfare, and promoting economic development.
iv. Future directions for improvement and goals.

Chapter VI Supplementary Provisions

Article XXX.

The Company shall continuously monitor the development of domestic and international sustainable development standards and changes in the business environment, and accordingly review and improve the Company's established sustainable development system to enhance the effectiveness of its sustainable development initiatives.

Article XXXI. Implementation

i. These Principles shall be implemented after adoption by the Board of Directors and reported to the Shareholders’ Meeting. The same shall apply to any amendments.
ii. These Principles were established on April 10, 2023.
iii. The first amendment was made on November 10, 2025.