A Plus Biotechnology Co., Ltd.
Procedures for Handling Material Inside Information

Chapter I General Provisions

Article I. (Purpose of these Procedures)

When publishing material information, the Company shall comply with relevant laws, regulations, and the 'Taipei Exchange Rules Governing the Review of Emerging Stocks for Trading on the TPEx' to ensure the timeliness, accuracy, and completeness of the information. Furthermore, the 'Procedures for Verification and Public Disclosure of Material Information' and related Q&As shall be observed as guidelines for compliance

Article II. (Scope of application)

These Procedures shall apply to the following persons, and this Corporation shall urge them to comply with the relevant provisions hereof:

1. The directors and managerial officers of this Corporation, and any natural persons designated to exercise duties on behalf of corporate shareholders pursuant to Paragraph 1, Article 27 of the Company Act, including their spouses, minor children, and those holding shares in the name of others.
2. Shareholders holding more than ten percent (10%) of the shares of this Corporation, including their spouses, minor children, and those holding shares in the name of others.
3. Persons who become aware of this Corporation’s material inside information due to their occupation or relationship of control.
4. Persons who, within six (6) months after losing any of the identities described in the preceding three subparagraphs, are still in possession of such information.
5. Persons who have obtained material inside information from any of the persons described in the preceding four subparagraphs.

Article III. (Scope of material inside information)

Scope of Application:

1. The term "Material Inside Information" as used in these Procedures shall refer to matters prescribed under the "Regulations Governing the Scope of Material Information and the Means of Its Public Disclosure Under Paragraphs 5 and 6 of Article 157-1 of the Securities and Exchange Act." This encompasses information relating to the Company's finances, businesses, or the market supply and demand of such securities, tender offers, or information that significantly affects the Company’s ability to pay principal or interest, the specific content of which has a material impact on the price of the Company’s shares, or a critical impact on the investment decisions of a reasonably prudent investor.
2. In the event that the Company lists its shares on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEx) in the future, "Material Inside Information" shall additionally include any material information as defined under the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" and the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities."
3. When any applicable person specified under Article III actually becomes aware of any material inside information defined herein, such person shall not—upon the information becoming concrete and prior to its public disclosure, or within eighteen (18) hours after its public disclosure—purchase or sell, on their own account or in the

name of another, shares of the Company that are listed on the stock exchange or traded at business places of securities firms, or any other securities of an equity nature. Any violation of this provision shall constitute Insider Trading.

Article IV. (Responsible unit in charge of the handling of material inside information)

The General Management Office shall be the dedicated unit responsible for handling the Company's material inside information, and its functions and duties are as follows:

1. Responsible for drafting and amending the draft of these Procedures.
2. Responsible for handling consultations, reviews, and providing recommendations regarding the operational procedures for handling material inside information.
3. Responsible for handling reports regarding leaks of material inside information and drafting response strategies.
4. Responsible for establishing the retention system for all documents, files, electronic records, and other materials related to these Procedures.
5. Other matters related to these Procedures.

Chapter II: Security and Confidentiality Procedures for Material Inside Information

Article V. (Confidentiality firewall operations - Personnel)

1. This Corporation's directors, supervisors, managerial officers, and employees shall exercise due care and the fiduciary duty of a good administrator, act in good faith when performing their duties, and sign confidentiality agreements.
2. Directors, managerial officers, and employees who possess material inside information of the Company shall not disclose such information to others. Furthermore, insiders are prohibited from trading securities using non-public information in the market. This includes, but is not limited to, the restriction that directors shall not trade their shares during the blackout periods of thirty (30) days prior to the publication of the annual financial reports and fifteen (15) days prior to the publication of each quarterly financial report.
3. Directors, managerial officers, and employees of the Company shall not inquire about or collect undisclosed material inside information from any person possessing such information, unless it is directly related to their individual job duties. Anyone who becomes aware of undisclosed material inside information of the Company for reasons other than the performance of their duties shall likewise not disclose it to others.

Article VI. (Confidentiality firewall operations - Documents and information)

1. Proper protection of confidentiality shall be given to files and documents containing this Corporation's material inside information when they are delivered in written form. When such information is transmitted by e-mail or other electronic means, appropriate security technology, such as encryption or electronic signatures, shall be used.
2. Files and documents containing this Corporation's material inside information shall be backed up and stored in a secure location and, unless otherwise required by laws

or regulations, shall be preserved for at least five (5) years.

Article VII. (Operation of confidentiality firewalls)

This Corporation shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

1. Adopt adequate control measures for the firewalls and perform periodic testing.
2. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material and inside information of this Corporation.

Article VIII. (Confidentiality obligations of outside organizations and persons)

Any organization or person outside of this Corporation that is involved in any corporate action of this Corporation relating to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or the signing of a major contract shall be required to sign a confidentiality agreement, and may not disclose to another party any material inside information of this Corporation's thus acquired.

Chapter III: Disclosure Procedures for Material Inside Information

Article IX. (Principles of disclosure of material inside information)

This Corporation shall comply with the following principles when making external disclosures of material inside information:

1. The information disclosed shall be accurate, complete, and timely.
2. There shall be a well-founded basis for the disclosure of information.
3. The information shall be disclosed fairly.

Article X. (Implementation of the spokesperson system)

1. Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation's spokesperson, or by a deputy spokesperson acting in such capacity, in a confirmed sequential order. When necessary, the disclosure may be made directly by a responsible person of this Corporation.
2. This Corporation's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by this Corporation, and no personnel of this Corporation other than those serving as this Corporation's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of this Corporation to outside parties without authorization.

Article XI. (Assessment Procedures for the Publication of Material Information)

When a major decision resolved by the Company or a significant event occurred falls within the scope under Article 4, Paragraph 2, the responsible unit shall fill out the "Application Form for the Publication of Material Information" and the "Assessment and Checklist for Material Information" on the date of occurrence of the event. Upon receiving sign-off and approval in accordance with the authorized delegation of authority, the material information shall be published prior to the statutory deadline prescribed by laws and regulations.

Article XII. (Record of disclosure of material inside information)

1. The General Management Office of the Company shall be the dedicated unit for material information, responsible for the assessment, review, submission for approval, and publication of material information. Except in cases of emergencies, non-business hours, or force majeure events where submission for approval may be conducted electronically, the "Application Form for the Publication of Material Information" and the "Assessment and Checklist for Material Information" shall be recorded in writing and executed in accordance with the authorized delegation of authority. If the assessment or submission for approval is conducted electronically, it shall subsequently be archived as a written document. The aforementioned assessment records, approval documents, and relevant materials shall be retained for at least five (5) years.
2. The Company shall retain the following records upon the publication of material information:
   (1) The contents of disclosure and assessment.
   (2) The signatures or seals, dates, and times of the personnel who assessed, reviewed, and finalized the approval.
   (3) The contents of the published material information and the applicable statutory or regulatory basis.
   (4) Other relevant information.

Article XIII. (Response to false media coverage)

If a media agency releases information that is in any respect inconsistent with material information disclosed by this Corporation, this Corporation shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Chapter IV: Handling of Exceptional Situations

Article XIV. (Reporting of unusual events)

1. Any director, supervisor, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation as soon as practicable.
2. Upon receipt of a report made pursuant to the preceding paragraph, the responsible unit shall formulate corresponding measures. When necessary, it may invite members from internal audit and other departments to meet to discuss the measures, and shall keep a record of the results for future reference. The internal auditors shall also perform such audits as their duties may require.

Article XV. (Disciplinary measures)

This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel of this Corporation disclose material inside information without

authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.

2. A spokesperson or deputy spokesperson of this Corporation communicates to any outside party any information beyond the scope authorized by this Corporation, or otherwise violates these Procedures or any other applicable law or regulation.

If any person outside this Corporation divulges any material inside information of this Corporation, thereby causing damage to any property or interest of this Corporation, this Corporation shall pursue appropriate measures to hold the person divulging the information legally liable.

Chapter V: Internal Control Operations and Internal Education and Training

Article XVI. (Internal controls)

These Procedures shall be incorporated into this Corporation's internal control system. The internal auditors shall regularly keep themselves informed of the status of compliance with these Procedures and shall prepare related audit reports to ensure full implementation of the procedures for handling material inside information.

Article XVII. (Awareness campaigns)

At least once per year, this Corporation shall conduct educational campaigns to raise awareness among all directors, supervisors, managerial officers, and employees regarding these Procedures and related laws and regulations.
This Corporation shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

Chapter VI Supplementary Provisions

Article XVIII. These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

These Procedures were established on December 19, 2022.
The 1st amendment was made on March 29, 2024.
The 2nd amendment was made on October 15, 2024.