A Plus Biotechnology Co., Ltd.
Board of Directors Performance Evaluation Procedures

Article I. Purpose

These Procedures are established in accordance with Article 37 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to implement sound corporate governance, enhance the effectiveness of the Company's Board of Directors, and establish performance goals to strengthen the Board's operational efficiency.

The Company shall establish its Board of Directors Performance Evaluation Procedures in accordance with these Procedures and relevant regulations. Appropriate evaluation methods may be separately stipulated for different evaluation units.

Article II. Scope

The main evaluation cycle, evaluation period, scope and method of evaluation, executive unit for evaluation, evaluation procedures, and other compliance matters related to the Company's Board of Directors performance evaluation shall be handled in accordance with the provisions of these Procedures.

The charters of each functional committee shall require an internal committee performance evaluation to be conducted at least once annually.

Article III. Evaluation Period and Completion

The Company's Board of Directors shall conduct an internal Board performance evaluation annually, in accordance with the evaluation procedures and indicators set out in Articles 6 and 8.

The results of the internal and external Board performance evaluations shall be completed before the end of the first quarter of the following year.

Article IV. Evaluation Scope and Methods

The scope of the Company's Board of Directors evaluation includes the performance evaluation of the overall Board of Directors, individual Director members, and functional committees.

Evaluation methods include internal self-evaluation of the Board, self-evaluation by Director members, peer evaluation, appointment of external professional institutions or experts, or other appropriate methods for performance evaluation.

Article V. Executive Unit

The executive unit for the Company's internal Board performance evaluation shall clearly understand the operations of the unit being evaluated and shall possess a role that is fair, objective, and independent.

The executive unit responsible for functional committee evaluation may be adjusted to be evaluated by different executive units, depending on the Company's departmental organizational structure, as the operations of each functional committee may vary slightly. The executive unit shall be fair, objective, and consist of personnel or units that have no direct conflict of interest with the operations of the unit being evaluated. If the Company has an Audit Committee or a Nomination Committee composed of Independent Directors, those committees shall preferably serve as the executive unit for the evaluation.

Article VI. Board Performance Evaluation Procedures

The procedures for the Company's Board of Directors performance evaluation are as follows:

1. Determine the unit, period, and scope of evaluation for the current year.
2. Determine the method of evaluation.
3. Select an appropriate executive unit for the evaluation.
4. Each executive unit shall collect information related to the Board's activities, and distribute the relevant self-evaluation questionnaires, such as Attachment 1 ("Board of Directors Performance Evaluation Self-Assessment Questionnaire"), Attachment 2 ("Director Member Performance Evaluation Self-Assessment Questionnaire"), or Attachment 3 ("Functional Committee Performance Evaluation Self-Assessment Questionnaire"), for completion. Finally, the centralized executive unit shall uniformly collect the data, prepare an evaluation results report against the scoring criteria for the evaluation indicators in Article 8, and submit it to the Board of Directors for review and improvement.

Article VII. Requirements for External Evaluators

The external evaluation institution or external team of experts/scholars arranged by the Company to conduct the Board of Directors' performance evaluation shall comply with the following requirements:

1. The external evaluation institution or external team of experts/scholars shall possess professionalism and independence.
2. External evaluation institutions are primarily relevant organizations or management consulting firms that undertake services related to Board training courses and corporate governance enhancement.
3. The external team of experts/scholars shall appoint at least three experts or scholars in the fields of the Board of Directors or corporate governance to evaluate the Company's Board performance evaluation execution and write an

external evaluation and analysis report.

Article VIII. Evaluation Indicators

The Company shall determine the performance evaluation metrics for the Board of Directors, taking into account the Company's status and needs. The measurement items shall include at least the following five major aspects:

1. Degree of participation in the Company's operations.
2. Enhancement of the quality of Board decision-making.
3. Board composition and structure.
4. Selection and continuing education of Directors.
5. Internal control.

The measurement items for the performance evaluation of Director members (self or peer evaluation) shall include at least the following six major aspects:

1. Grasp of the Company's goals and mission.
2. Cognition of the Director's duties.
3. Degree of participation in the Company's operations.
4. Management and communication of internal relationships.
5. Professionalism and continuing education of Directors.
6. Internal control.

The measurement items for the performance evaluation of functional committees shall include at least the following five major aspects:

1. Degree of participation in the Company's operations.
2. Cognition of the functional committee's duties.
3. Enhancement of the quality of functional committee decision-making.
4. Functional committee composition and selection of members.
5. Internal control.

The indicators for the Board of Directors' performance evaluation shall be tailored to the Company's operations and needs, ensuring the evaluation content is appropriate for the Company's performance evaluation. The indicators shall be periodically reviewed, and recommendations proposed by the Remuneration Committee.

The scoring criteria may be revised and adjusted according to the Company's needs, and scoring may also be conducted using a weighted average method based on the respective measurement aspects.

Article IX. Application of Evaluation Results

The results of the Company's Board of Directors performance evaluation shall be used as a reference basis for the selection or nomination of Directors, and the results of individual Director performance evaluation shall be used as a reference basis for determining their individual compensation.

Article X. Disclosure

The Company shall disclose the execution status of the annual Board of Directors performance evaluation in the annual report. The content shall include at least the evaluation cycle, period, scope, method, and content.

If the Company's Board of Directors performance evaluation is conducted by an external institution or expert, the Company shall disclose the external evaluation institution, expert, and their team members, a professional description, a statement of the independence of the external evaluation institution or expert, and an explanation of the evaluation method, standards, and future improvement recommendations in the annual report.

Article XI. Availability

The performance evaluation procedures established by the Company shall be fully disclosed on the Market Observation Post System (MOPS) and the Company's website for public inquiry.

Article XII. Implementation

I. These Procedures shall be implemented after being adopted by the Board of Directors. The same shall apply to any amendments.

II. These Procedures were established on December 19, 2022.