A Plus Biotechnology Co., Ltd.
Independent Director Scope of Duties Rules

Article I. Purpose

These Rules are established by reference to Article 26, Paragraph 1 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to establish sound corporate governance and the Independent Director system within the Company, enabling Independent Directors to fully exercise their functions regarding the Board of Directors and the Company's operations.

Article II. Scope

Matters concerning the duties and responsibilities of the Company's Independent Directors shall be governed by these Rules, unless otherwise provided by law or the Articles of Incorporation.

Article III. Attendance and Resolutions

At least one Independent Director shall attend the Board of Directors meeting in person. For the following matters that require resolution by the Board of Directors, all Independent Directors shall attend the meeting. If an Independent Director is unable to attend in person, they shall appoint another Independent Director to attend as their agent.

If an Independent Director has dissenting or reserved opinions, such opinions shall be recorded in the minutes of the Board of Directors meeting. If an Independent Director cannot attend the Board of Directors meeting in person to express a dissenting or reserved opinion, they shall issue a written opinion in advance, unless there is a proper reason, and this opinion shall be recorded in the minutes of the Board of Directors meeting:

1. The Company's operational plan.
2. The annual financial reports and the second-quarter financial reports that require a CPA's audit and certification, which bear the signatures or seals of the Chairman, General Manager, and Chief Accounting Officer.
3. Establishing or amending the internal control system, and assessing the effectiveness of the internal control system, pursuant to Article 14-1 of the Securities and Exchange Act (hereinafter, the "SEC Act").
4. Establishing or amending the procedures for material financial or business activities, such as the acquisition or disposal of assets, engaging in derivatives transactions, lending funds to others, or making endorsements or guarantees for others, pursuant to Article 36-1 of the SEC Act.
5. Matters involving a conflict of interest for a Director himself/herself.
6. Material asset or derivatives transactions.
7. Material fund loans, endorsements, or guarantees.

8. Public offering, issuance, or private placement of equity-type securities.
9. The appointment, dismissal, or compensation of the certified public accountants (CPAs).
10. The appointment or dismissal of the Chief Financial Officer, Chief Accounting Officer, or Chief Internal Auditor.
11. Donations to Related Parties or material donations to non-Related Parties. However, a public welfare donation made for emergency relief following a major natural disaster may be submitted to the next Board of Directors meeting for ratification.
12. Other material matters that shall be resolved by the Shareholders' Meeting or submitted to the Board of Directors pursuant to laws, regulations, or the Articles of Incorporation, or other material matters prescribed by the competent authority.

The term "Related Parties" referred to in Subparagraph 11 of the preceding paragraph shall mean those parties defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "material donations to non-Related Parties" shall mean any single donation or cumulative annual donation to the same party reaching NT$100 million or more, or reaching 1% of the net operating revenue or 5% of the paid-in capital based on the financial reports audited and certified by a CPA for the most recent fiscal year.

The term "cumulative annual" in the preceding paragraph shall be calculated by retroactively tracing one year from the date of the current Board of Directors meeting. Any amounts previously resolved and approved by the Board of Directors shall not be included.

Article IV. Liability Insurance

The Company shall procure liability insurance for all Independent Directors to cover the indemnity liability they shall legally assume during their term of office within the scope of their execution of business.

After the Company procures or renews liability insurance for Independent Directors, it shall submit the important details of the liability insurance, such as the insured amount, coverage, and premium rate, to the most recent Board of Directors meeting for report.

Article V. Compensation

The compensation of the Company's Independent Directors shall be determined in the Company's Articles of Incorporation or by a resolution of the Shareholders' Meeting, and a reasonable compensation differing from that of the general Directors may be stipulated. The compensation of such Independent Directors may also be determined, through relevant statutory procedures, as a fixed monthly compensation and shall not participate in the Company's earnings distribution.

Article VI. Continuing Education

The Company's Independent Directors shall continuously pursue professional development, including attending necessary relevant training courses.

Article VII. Provision of Resources

The Company shall not impede, refuse, or evade the Independent Directors from executing their duties. When Independent Directors deem it necessary to execute their duties, they may request that the Board of Directors assign relevant personnel or personally engage experts to assist in handling the matters. The Company shall bear the related necessary expenses.

Article VIII. Implementation

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

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