A Plus Biotechnology Co., Ltd.
Compensation Committee Organizational Charter

Article I. Purpose, Basis, Scope, and Availability

1. Purpose and Basis:
   This Organizational Charter of the Remuneration Committee (hereinafter, the "Charter") is established in accordance with Article 3 of the "Regulations Governing the Establishment and Exercise of Powers of the Remuneration Committee of Companies with Listed Stock or Stock Traded on the OTC Market" (hereinafter, the "Remuneration Committee Regulations") to ensure a sound system for the compensation of the Company's Directors and Managers.
2. Scope of Application:
   Matters related to the powers and duties of the Company's Remuneration Committee (hereinafter, the "Committee") shall be governed by this Charter, unless otherwise provided by law or the Articles of Incorporation.
3. Public Announcement and Availability:
   The Company shall make the content of this Charter available on the Company's website and the Market Observation Post System (MOPS) for public inquiry.

Article II. Functions, Membership Composition, and Term of Office

1. Functions of the Committee:
   The function of this Committee is to professionally and objectively evaluate the policy and system for the compensation of the Company's Directors and Managers, and to submit recommendations to the Board of Directors for its decision-making reference.
2. Membership Composition of the Committee:
   The Committee shall consist of three members, who shall be appointed by resolution of the Board of Directors. More than half of the members shall be Independent Directors. The professional qualifications and independence of the Committee members shall comply with the provisions of the Remuneration Committee Regulations.
3. Term of Office and By-election of the Committee:
   The term of office for the Committee members shall be the same as the term of the Board of Directors that appointed them.
   If the number of Committee members falls below three due to dismissals for cause, the Board of Directors shall convene a meeting to appoint replacements within three months of the date the dismissal occurred.

However, if the dismissal involves an Independent Director and there are no other Independent Directors, a non-Independent Director may be temporarily appointed to the Remuneration Committee before the Company holds a by-election for Independent Directors, and the Independent Director shall be appointed thereafter.

Article III. Powers and Duties of the Committee

The Committee shall faithfully perform the following duties with the due care of a good administrator, and shall submit its recommendations to the Board of Directors for discussion:

1. Periodically review this Charter and propose amendments.
2. Formulate and periodically review the performance evaluation standards, annual and long-term performance goals, and the policy, system, standards, and structure for the compensation of the Company's Directors and Managers and disclose the content of the performance evaluation standards in the annual report.
3. Periodically evaluate the achievement of performance goals by the Company's Directors and Managers and determine the content and amountof their individual compensation based on the results obtained from the performance evaluation standards. The individual performance evaluation results, and the correlation and reasonableness of the individual compensation content and amount with the performance evaluation results, shall be disclosed in the annual report and reported at the Shareholders' Meeting.

When performing the duties in the preceding paragraph, the Committee shall adhere to the following principles:

1. Ensure that the Company's compensation arrangements comply with relevant laws and are sufficient to attract outstanding talent.
2. The performance evaluation and compensation of Directors and Managers should refer to the customary level of compensation in the industry and consider the results of individual performance evaluation, the time invested, the responsibilities assumed, the achievement of individual goals, the performance in other positions held, the compensation given to those in equivalent positions by the Company in recent years, and assess the correlation and reasonableness of individual performance with the

Company's operating performance and future risk exposure, based on the achievement of the Company's short-term and long-term business goals and financial condition.

3. Shall not induce Directors or Managers to engage in behaviors that exceed the Company's risk appetite for the purpose of pursuing compensation.
4. The proportion of bonuses paid for the short-term performance of Directors and Senior Managers and the timing of payment for part of the variable compensation shall be determined by considering industry characteristics and the nature of the Company's business.
5. The content and amount of compensation determined for Directors and Managers should be reasonable. The determination of compensation for Directors and Managers should not significantly deviate from financial performance. If there is a significant decline in profitability or long-term losses, the compensation should preferably not exceed that of the previous year. If it is higher than the previous year, a statement explaining the reasonableness shall be disclosed in the annual report and reported at the Shareholders' Meeting.
6. A Committee member shall not participate in the discussion or voting on the determination of his/her own individual compensation.

The term "compensation" referred to in the preceding two paragraphs includes cash remuneration, stock options, stock bonuses, retirement benefits or severance payments, various allowances, and other measures that constitute substantial incentives. Its scope shall be consistent with the provisions regarding the remuneration of Directors and Managers in the "Regulations Governing Information to be Published in Annual Reports of Public Companies."

If the compensation matters of the Directors and Managers of the Company's subsidiaries must be approved by the Company's Board of Directors in accordance with the subsidiaries' established decision-making hierarchy, they shall first be submitted to this Committee for recommendation before being submitted to the Board of Directors for discussion.

Article IV. Convention and Convener of the Committee

The Committee shall convene at least twice a year. A notice specifying the matters to be discussed shall be sent to the Committee members seven days prior to the convening of the meeting. This restriction does not apply in case of an emergency.

The Committee shall elect an Independent Director from among all its members to serve as the convener and meeting chairperson. If the convener is on leave or unable to convene the meeting for any other reason, they shall designate another Independent Director member of the Committee to act on their behalf. If the Committee has no other Independent Directors, the convener shall designate another member of the Committee to act on their behalf. If the convener fails to designate an agent, the other members of the Committee shall elect one person among themselves to act on their behalf.

Article V. Agenda Setting

The agenda for the Committee meetings shall be set by the convener. Other members may also provide proposals for the Committee's discussion. The meeting agenda shall be provided to the Committee members in advance. When the Committee is convened, the Company shall provide a signature book for the attending members to sign in for consultation.
The Committee members shall attend the Committee meeting in person. If unable to attend in person, a member may appoint another member to attend as their agent; attendance via video conference shall be deemed attendance in person.
When a Committee member appoints another member to attend the Committee meeting as an agent, a power of attorney specifying the scope of authorization for the matters to be discussed shall be issued for each instance of appointment.
The agent referred to in Paragraph 3 may only be entrusted by one person.

Article VI. Method of Resolution

Resolutions of this Committee shall require the consent of one-half or more of all members. If the Committee Chairperson ascertains no dissent during the voting process, the resolution shall be deemed adopted, with the same effect as a vote-by-ballot resolution.
The result of the vote in the preceding paragraph shall be reported immediately at the meeting and recorded in the minutes.

Article VII. Recusal Due to Conflict of Interest

When this Committee discusses the compensation matter of one of its members, the member shall explain the matter at the meeting. If there is potential harm to the Company's interests, the member shall not participate in the discussion or voting and shall recuse themselves from the discussion and voting. They shall also not act as an agent for any other Remuneration Committee member to exercise their voting right.

Article VIII. Minutes

The proceedings of this Committee shall be recorded in minutes, which shall truthfully record the following matters:

1. The session number, time, and location of the meeting.
2. The name of the Chairperson.
3. The attendance status of the members, including the names and numbers of those attending, on leave, and absent.
4. The names and titles of the attendees without voting rights.
5. The name of the Minutes Taker.
6. Matters for Report.
7. Matters for Discussion: The method and result of the resolution for each proposal, the name of the member involved in their own compensation matter pursuant to the preceding Article and the content of their compensation, the circumstances of recusal, and the dissenting or reserved opinions of the members.
8. Ad-Hoc Motions: The name of the proposer, the method and result of the resolution, a summary of the statements made by the members, experts, and other personnel, the name of the member involved in their own compensation matter pursuant to the preceding Article and the content of their compensation, the circumstances of recusal, and the dissenting or reserved opinions of the members.
9. Other matters that should be recorded.

The Committee's attendance log shall be included in the minutes; the video and audio data shall also be included in the minutes if the meeting is held via video conference.

The minutes shall be signed or sealed by the Chairperson and the Minute Taker, distributed to the Committee members within twenty days after the meeting, reported to the Board of Directors, included in the Company's important archives, and preserved for five years. The preparation and distribution of the minutes may be done electronically.

If a lawsuit concerning a relevant matter of this Committee occurs before the expiration of the preservation period in the preceding paragraph, the records shall be preserved until the conclusion of the lawsuit.

Article IX. Execution of Meeting Resolutions

The execution of matters resolved by this Committee, or subsequent execution work such as the decision to appoint professional personnel, may be delegated to the convener or other members of the Committee for further handling, and a written report shall be made to this Committee during the execution period. When necessary, the matter shall be submitted to this Committee for ratification or report at the next meeting.

Article X. Resources for Exercising Powers

When this Committee is convened, the Company's Directors, relevant department managers, internal auditors, certified public accountants (CPAs), legal counsel, or other personnel may be invited to attend the meeting and provide necessary information. However, they shall leave the meeting during discussion and voting. The Committee may, by resolution, appoint lawyers, CPAs, or other professional personnel to conduct necessary investigations or provide consultation on matters related to the exercise of its powers. The related costs shall be borne by the Company.

Article XI. Implementation

1. This Organizational Charter shall be promulgated and implemented after
2. adoption by the Board of Directors. The same shall apply to any amendments.

3. This Charter was established on December 31, 2014.
   The first amendment was made on September 28, 2022.