A Plus Biotechnology Co., Ltd.
Organizational Charter of the Audit Committee

Article I. Objective

This Charter is established in accordance with Article 3 of the "Regulations Governing the Exercise of Powers by the Audit Committee of Public Companies."

Article II. Scope

Matters concerning the number of members, term of office, scope of duties, rules of procedure, and the resources that the Company shall provide when the Committee exercises its powers shall be governed by this Charter.

Article III. Scope of Oversight

The operation of the Committee shall primarily focus on the oversight of the following matters:

1. The fair presentation of the Company's financial reports.
2. The selection, dismissal, independence, and performance of the certified public accountants (CPAs).
3. The effective implementation of the Company's internal control system.
4. The Company's compliance with relevant laws and regulations.
5. The control of existing or potential risks within the Company.

Article IV. Committee Composition

The Committee shall be composed of all Independent Directors, and its membership shall not be less than three persons. One member shall serve as the convener, and at least one member shall possess expertise in accounting or finance.

The term of office for the Independent Directors on this Committee shall be three years, and they may be re-elected for successive terms. If the number of members falls below the requirement of the preceding paragraph or the Articles of Incorporation due to dismissal for cause, a by-election shall be held at the most recent Shareholders' Meeting. If all Independent Directors are dismissed, the Company shall convene an extraordinary Shareholders' Meeting to hold a by-election within sixty days from the date the fact occurred.

Article V. Exercise of Powers by the Audit Committee and Independent Directors

The provisions of the Securities and Exchange Act (SEC Act), the Company Act, and other laws concerning Supervisors shall apply mutatis mutandis to this Committee.

The provisions of Article 14-4, Paragraph 4 of the SEC Act concerning the powers of Supervisors under the Company Act shall apply mutatis mutandis to the Independent Director members of this Committee.

Resolutions of this Committee shall require the consent of one-half or more of all its members. The convener of this Committee shall represent the Committee externally.

The Company representative for the matters specified in Articles 213, 214, and 223 of the Company Act shall be elected by this Committee in accordance with the procedures in the preceding paragraph. The Committee may resolve that members shall represent the Committee individually or jointly; if a representative is not elected in accordance with the preceding procedure, all members shall represent the Committee jointly.

"All members" referred to in this Charter shall be calculated based on the number of members actually in office.

Article VI. Content of Powers

The powers of this Committee are as follows:

1. Establishing or amending the internal control system pursuant to Article 14-1 of the SEC Act.
2. Assessing the effectiveness of the internal control system.
3. 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.
4. Matters involving a conflict of interest for a Director himself/herself.
5. Material asset or derivatives transactions.
6. Material fund loans, endorsements, or guarantees.
7. Public offering, issuance, or private placement of equity-type securities.
8. The appointment, dismissal, or compensation of the certified public accountants (CPAs).
9. The appointment or dismissal of the Chief Financial Officer, Chief Accounting Officer, or Chief Internal Auditor.
10. 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.
11. Other material matters prescribed by the Company or the competent authority.

Resolutions on the matters specified in the preceding paragraph shall require the consent of one-half or more of all members of this Committee and shall be submitted to the Board of Directors for resolution.

If the matters specified in Subparagraphs 1 through 9 and Subparagraph 11 of Paragraph 1 are not approved by one-half or more of all members of this Committee, they may be executed with the consent of two-thirds or more of all Directors, provided that the resolution of this Committee is explicitly recorded in the minutes of the Board of Directors meeting.

Article VII. Convening of Meetings

This Committee shall convene at least once every quarter and may hold meetings whenever necessary.

A notice specifying the matters to be discussed shall be sent to each Independent Director member of this Committee seven days prior to the convening of the meeting. This restriction does not apply in case of an emergency.

The location and time for the convention of this Committee shall be at the Company's headquarters during business hours, or at a location and time that facilitates the attendance of the Committee members and is suitable for the Committee meeting.

This Committee shall elect one of its members to serve as the convener and meeting chairperson. If the Committee members are unable to elect a convener, the Independent Director with the highest number of votes representing the right to elect shall serve as the convener.

If the convener is on leave or unable to convene the meeting for any other reason, the convener shall designate another Independent Director member to act on their behalf; if the convener fails to designate an agent, the Independent Director members of the Committee shall elect one of themselves to act on their behalf.

One-half or more of all Independent Directors of this Committee may submit a written request to the convener, specifying the proposal and reasons, to convene this Committee. If the convener fails to convene the Committee within fifteen days after the request is submitted, one-half or more of all Independent Directors of this Committee may convene the meeting themselves.

This Committee may resolve to invite relevant department managers, internal auditors, CPAs, legal counsel, or other Company personnel to attend and provide necessary information. However, they shall leave the meeting during discussion and voting.

Relevant information shall be prepared for the Committee members in attendance for consultation at any time the Committee is convened.

Article VIII. Attendance and Method of Resolution

When this Committee is convened, the Company shall provide a signature book for the attending Independent Director members to sign in for consultation.

The Independent Director members of this Committee shall attend the Committee meeting in person. If unable to attend in person, a member may appoint another Independent Director member to attend as their agent; attendance via video conference shall be deemed attendance in person.

When an Independent Director member of this Committee appoints another Independent Director 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.

Resolutions of this Committee shall require the consent of one-half or more of all members. The result of the vote shall be reported immediately at the meeting and recorded in the minutes.

If, due to proper reasons, the Committee cannot be convened, the matter shall be executed with the consent of two-thirds or more of all Directors of the Board. However, matters specified in Subparagraph 10 of Paragraph 1, Article 6 shall still require the consent opinion of the Independent Director members.

The agent referred to in Paragraph 2 may only be entrusted by one person.

Article VIII-I

If, at the time the meeting is scheduled to begin, the number of attending members of this Committee is less than one-half of all members, the Chairperson may announce a postponement of the meeting on the same day, with a limit of two postponements. If a quorum is still not reached after two postponements, the Chairperson may reconvene the meeting in accordance with the procedure set forth in Article 7, Paragraph 2.

Article VIII-II

This Committee shall proceed in accordance with the agenda scheduled in the meeting notice. However, the agenda may be changed with the consent of one-half or more of all members of this Committee.

The Chairperson shall not adjourn the meeting without the consent of one-half or more of all members of this Committee.

If, during the meeting of this Committee, the members present fall below one-half of all members, the Chairperson shall announce a recess upon proposal by the Independent Directors present, and the provisions of the preceding Article shall apply mutatis mutandis.

If the convener is unable to chair the meeting for any reason, or if the Chairperson adjourns the meeting without following the procedures in Paragraph 2, the selection of an agent shall apply mutatis mutandis to Article 7, Paragraph 5.

Article IX. Recusal from Review

An Independent Director member of this Committee who has a self-interest in the matter under discussion shall explain the important content of their self-interest. If there is a 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 Independent Director member in exercising their voting rights.

If the spouse or a relative within the second degree of kinship of an Independent Director has a self-interest in the matter of the preceding paragraph, the Independent Director shall be deemed to have a self-interest in that matter.

If, under the provisions of Paragraph 1, the Committee is unable to reach a resolution, the matter shall be reported to the Board of Directors for a resolution.

Article X. 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 Independent Director 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 Minute Taker.
6. Matters for Report.
7. Matters for Discussion: The method and result of the resolution for each proposal, a summary of the statements made by the Committee's Independent Director members, experts, and other personnel, the name of the Independent Director member involved in a conflict of interest pursuant to Paragraph 1 of the preceding Article, an explanation of the important content of the self-interest, the reasons for recusal or non-recusal, the circumstances of recusal, and dissenting or reserved opinions.
8. Ad-Hoc Motions: The name of the proposer, the method and result of the resolution, a summary of the statements made by the Committee's Independent Director members, experts, and other personnel, the name of the Independent Director member involved in a conflict of interest pursuant to Paragraph 1 of the preceding Article, an explanation of the important content of the self-

interest, the reasons for recusal or non-recusal, the circumstances of recusal, and dissenting or reserved opinions.

9. Other matters that should be recorded.

The Committee's attendance log shall be part of the minutes and properly preserved throughout the Company's existence.

The minutes shall be signed or sealed by the Chairperson and the Minute Taker, distributed to each Independent Director member of the Committee within twenty days after the meeting, and shall be included in the Company's important archives and properly preserved during the Company's existence.

The preparation and distribution of the minutes referred to in Paragraph 1 may be done electronically.

Article X-I Preservation of Meeting Process

The Company shall audio- or video-record the entire proceedings of the Committee meeting and preserve the records for at least five years. Such preservation may be done electronically.

If a lawsuit concerning a resolution of this Committee occurs before the expiration of the preservation period in the preceding paragraph, the relevant audio or video evidence shall continue to be preserved until the conclusion of the lawsuit.

If this Committee is convened via video conference, the video and audio data shall be included in the minutes and properly preserved during the Company's existence.

Article XI. Appointment of Experts

This Committee or its Independent Director members may represent the Company in appointing lawyers, certified public accountants (CPAs), or other professional personnel to conduct necessary investigations or provide consultation on matters related to the exercise of their powers. The costs shall be borne by the Company.

Article XII. Obligations of Committee Members

The Committee members shall faithfully perform the duties prescribed in this Organizational Charter with the due care of a good administrator and shall be accountable to the Board of Directors, submitting proposed resolutions to the Board for final decision.

Article XIII. Periodic Review

This Committee shall periodically review matters related to the Organizational Charter and submit amendments to the Board of Directors.

The execution of work related to matters resolved by this Committee may be delegated to the convener or other members of this Committee for subsequent handling, and a written or oral 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 XIV. Establishment and Amendment of this Organizational Charter

1. This Organizational Charter shall be promulgated and implemented after adoption by the Board of Directors. The same shall apply to any amendments.
2. This Charter was established on December 31, 2014.
   The first amendment was made on September 28, 2022.
   The second amendment was made on March 29, 2024.