A Plus Biotechnology Co., Ltd.
Related Party Transaction Management Procedures

Article I. Objective

To align with the implementation of International Financial Reporting Standards (IFRS), these procedures are established to provide a basis for the Company's management of Related Party Transactions and facilitate the execution of relevant affairs.

Article II. Scope

The scope of application is defined by the definition of "Related Party" in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and "International Accounting Standard 24 (IAS 24)."

Article III. Responsible Units

Finance Unit: Serves as the unit responsible for the management of Related Party Transactions. It shall review each transaction item to ascertain whether the terms, conditions, and amount meet the standards requiring public announcement and reporting.

Stock Affairs Unit: Shall assist relevant units in convening the Board of Directors meeting and executing the required public announcement and reporting procedures.

Article IV. Risk Assessment

Related Party Transactions fail to comply with the regulations prescribed by the competent authority.

Article V. Operating Procedures

1. The Finance Unit shall compile and maintain a Related Party List and periodically assess (at least monthly) whether there are any additions or deletions.
2. Transactions between the Company and its Related Parties include:
   (1) Purchase or sale of goods (finished or unfinished);
   (2) Purchase or sale of property and other assets;
   (3) Provision or receipt of services;
   (4) Leases;
   (5) Transfer of research and development;
   (6) Transfers under licensing agreements;
   (7) Transfers under financing agreements;
   (8) Provision of guarantees or collateral;

(9) Commitments to perform certain acts if a specified future event occurs or does not occur, including executory contracts and the settlement of a liability on behalf of the entity, or by the entity on behalf of a related party.

3. The order processing for sales and purchases involving Related Parties, and the management of accounts receivable and payable arising from such sales and purchases, shall be conducted in accordance with relevant internal control operating procedures.
4. For business dealings between the Company and its Related Parties, the contract shall clearly stipulate the pricing terms and payment methods. The purpose, price, terms, the substance and form of the transaction, and relevant processing procedures shall not be manifestly disproportionate or demonstrably unreasonable compared to normal transactions with non-Related Parties or market prices.
5. If sales or purchases between the Company and Related Parties are necessary for business and involve special factors or exceptionally favorable terms that differ from those of general vendors, preferential pricing or payment terms may be granted by reasonable agreement in the contract. Apart from such circumstances, the prices and payment terms shall be comparable to those of general vendors.
6. Labor or technical services provided with Related Parties shall be governed by a contract signed by both parties, stipulating the service content, fees, period, payment terms, and after-sales service. These shall be processed after approval by the responsible supervisor. All clauses of such contracts shall adhere to general commercial practice and relevant internal control operating procedures.
7. The Company's financial personnel shall periodically reconcile the balances of purchases, sales, accounts receivable, and accounts payable with the Related Parties. A Summary Transaction Detail Statement and a Difference Reconciliation Form for Related Party Reconciliation shall be prepared and submitted for approval in accordance with the authority matrix.
8. Asset transactions, derivatives transactions, and corporate mergers, demergers, acquisitions, or share transfers between the Company and its Related Parties shall be conducted in accordance with the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies."
9. Endorsements and guarantees between the Company and its Related

Parties shall be handled in accordance with the "Regulations Governing the Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."

10. The lending of funds between the Company and its Related Parties shall be handled in accordance with the "Regulations Governing the Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."
11. Financial and business transactions with Related Parties that require a resolution by the Board of Directors shall fully consider the opinions of all Independent Directors. Their explicit opinion (consent or opposition) and the reasons for opposition shall be recorded in the minutes of the Board of Directors meeting.
12. A Director who has a self-interest in a matter under discussion that may potentially prejudice the Company's interests shall voluntarily recuse himself/herself, shall not participate in the voting, and shall not act as an agent for any other Director to exercise their voting right.
13. The presentation and disclosure of transactions between the Company and its Related Parties shall be handled in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and "International Accounting Standard 24" (IAS 24).

Article VI. Forms

1. Related Party List
2. Summary Transaction Detail Statement and Difference Reconciliation Form for Related Party Reconciliation

Article VII. Implementation

I. These Management Procedures shall be promulgated and implemented after adoption by the Board of Directors. The same shall apply to any amendments.

II. These Procedures were established on December 26, 2013.
The first amendment was made on December 31, 2014.
The second amendment was made on January 28, 2021.
The third amendment was made on June 30, 2023.