A Plus Biotechnology Co., Ltd.
Rules and Procedures of Board Meeting

Article I. Basis for the Formulation of These Rules

To establish robust corporate governance for the Board of Directors, strengthen its supervisory functions, and enhance management efficiency, these Rules of Procedure are formulated in accordance with Article 2 of the "Regulations Governing the Procedure for Board of Directors Meetings of Public Companies" for compliance purposes.

Article II. Scope of These Rules

The rules governing the Board of Directors' meetings, including the main contents, operational procedures, required items for the minutes, public announcements, and other compliance matters, shall be handled in accordance with these Rules of Procedure.

Article III. Convening of Board Meetings and Meeting Notice

The Board of Directors of the Company shall be convened at least once every quarter.

A meeting of the Board of Directors shall specify the reasons for convocation and shall be notified to each Director and Supervisor seven (7) days prior to the meeting date. However, meetings may be convened at any time in case of an emergency.

The notice of convocation mentioned in the preceding paragraph may be made by electronic means upon consent of the recipient.

Matters specified in Paragraph 1 of Article 12 of these Rules, except for sudden emergencies or other justifiable reasons, must be explicitly listed in the reasons for convocation and shall not be raised as temporary motions.

Article IV. Meeting Notice and Materials

The Secretariat designated by the Board of Directors of the Company is the General Administration Department.

The Secretariat shall draft the agenda for the Board meeting and provide sufficient meeting materials, which shall be dispatched concurrently with the notice of convocation.

If a Director considers the meeting materials insufficient, the Director may request the Secretariat to supplement them. If a Director considers the agenda materials insufficient, the review of the agenda item may be postponed, subject to a resolution by the Board of Directors.

Article V. Preparation of Signature Book and Attendance by Proxy

When a Board meeting is held, a signature book shall be prepared for attending Directors to sign in for verification.

Directors shall attend Board meetings in person. If a Director is unable to attend in person, the Director may authorize another Director to attend on their behalf, in accordance with the Company's Articles of Incorporation; participation via video conference shall be deemed as personal attendance.

A Director authorizing another Director to attend a Board meeting on their behalf shall issue a proxy statement for each meeting, specifying the authorized scope corresponding to the matters listed for convocation.

The proxy specified in Paragraph 2 shall only be authorized by one (1) Director.

Article VI. Principles for Location and Time of Board Meetings

The location and time for holding the Company's Board meetings shall be within the Company's location and during office hours, or at a location and time convenient for Directors to attend and suitable for the Board meeting.

Article VII. Chairmanship of Board Meetings

When a Board meeting is convened by the Chairperson, the Chairperson shall serve as the Chairman of the meeting. However, for the first Board meeting of each term convened by the Director who received the highest number of votes representing the right to elect at the Shareholders' Meeting, the convener shall serve as the Chairman of the meeting. If there are two or more conveners, they shall mutually elect one person to serve as the Chairman.

If the Board meeting is convened by the majority of Directors themselves pursuant to Article 203, Paragraph 4, or Article 203-1, Paragraph 3 of the Company Act, the Chairman shall be mutually elected by the convening Directors.

When the Chairman is on leave or, for any reason, unable to exercise the powers of the Chairman, the Chairman shall designate one of the directors to act as the chair. If no such designation is made by the Chairman, the directors shall select one person from among themselves to serve as the chair.

Article VIII. Reference Materials, Attendees, and Quorum

When the Board of Directors convenes, the managerial department (or the Secretariat designated by the Board) shall prepare relevant materials for attending Directors' review at any time.

Personnel from relevant departments or subsidiaries may be notified to attend the Board meeting as non-voting participants, depending on the agenda content.

Where necessary, certified public accountants, attorneys, or other professionals may also be invited to attend the meeting and provide explanations. However, they shall leave the meeting during deliberation and voting.

The Chairman of the Board meeting shall announce the opening of the meeting when the scheduled time has arrived and a majority of all Directors are present.

If, at the scheduled time, less than half of all Directors are present, the Chairman may announce a postponement of the meeting on the same day, limited to two (2) postponements. If a quorum is still not met after two postponements, the Chairman may reconvene the meeting in accordance with the procedures stipulated in Article 3, Paragraph 2.

"All Directors" as referred to in the preceding paragraph and Article 16, Paragraph 2, Subparagraph 2 shall be calculated based on the number of Directors actually in office.

Article IX. Evidentiary Recording of Board Meeting Proceedings

The proceedings of the Company’s Board meetings shall be recorded by audio or video for evidentiary purposes and retained for at least five (5) years. Such retention may be done by electronic means.

If litigation concerning a resolution adopted by the Board arises before the retention period expires, the relevant audio or video evidence shall continue to be preserved until the litigation concludes.

For meetings conducted via video conference, the video and audio records shall form a part of the minutes and shall be properly preserved during the Company's existence.

Article X. Agenda Content

The agenda for the Company's regular Board meetings shall include at least the following matters:

1. Reporting Items:
   (1) Minutes and execution status of the previous meeting.
   (2) Important financial and operational reports.
   (3) Internal audit reports.
   (4) Other important reporting matters.
2. Deliberation Items:
   (1) Deliberation items reserved from the previous meeting.
   (2) Items scheduled for deliberation in the current meeting.
3. Temporary Motions.

Article XI. Order of Proceedings

The Board meeting of the Company shall proceed in accordance with the order of business set forth in the notice of meeting. However, the order may be changed with the consent of a majority of the attending Directors.

The Chairman shall not unilaterally declare the meeting adjourned without the consent of a majority of the attending Directors.

If the number of Directors present falls below the majority of attending Directors during the meeting proceedings, upon a proposal by the Directors present, the Chairman shall announce a temporary recess, and the provisions of Article 8, Paragraph 5 shall apply mutatis mutandis.

If the Chairman is unable to preside over the meeting for any reason during the proceedings or unilaterally declares the meeting adjourned in violation of Paragraph 2, the election of the substitute shall be conducted mutatis mutandis in accordance with Article 7, Paragraph 3.

Article XII. Matters Requiring Board Resolution

The following matters shall be presented to the Board of Directors of the Company for discussion:

1. The Company's operational plans.

2. Annual financial reports and the second-quarter financial reports required to be audited and certified by a certified public accountant.

3. The establishment or amendment of the internal control system and the assessment of the effectiveness of the internal control system, in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the S.E.A.).

4. The establishment or amendment of procedures for the acquisition or disposal of assets, engaging in derivative product transactions, lending funds to others, and making endorsements or guarantees of material financial and operational conduct, in accordance with Article 36-1 of the S.E.A.

5. The public offering, issuance, or private placement of equity-linked securities.

6. The appointment or removal of the Chairman.

7. The appointment or dismissal of the Chief Financial Officer, Chief Accounting Officer, or Chief Internal Auditor.

8. Donations to related parties or material donations to non-related parties. However, public-interest donations for emergency relief due to major natural disasters may be ratified at the next Board meeting.

9. Matters required to be resolved by the Shareholders' Meeting or the Board of Directors pursuant to Article 14-3 of the S.E.A., other laws and regulations, the Articles of Incorporation, or other material matters stipulated by the competent authority.

The term "related parties" in Subparagraph 8 of the preceding paragraph refers to those defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers; the term "material donations to non-related parties" refers to donations where the amount of a single donation or the cumulative amount of donations to the same recipient within one year reaches NT$100 million or more, or reaches 1% of the net operating revenue or 5% of the paid-in capital in the latest audited financial report. (For foreign companies with stocks without par value or a par value not equal to NT$10, the amount equivalent to 5% of the paid-in capital shall be calculated based on 2.5% of the shareholders' equity.)

At least one Independent Director shall personally attend the Board meeting; for matters requiring Board resolution under Paragraph 1, all Independent Directors shall attend. If an Independent Director is unable to attend in person, the Director shall authorize another Independent Director to attend on their behalf. If an Independent Director expresses a dissenting or qualified opinion, it shall be recorded in the Board meeting minutes; if the Independent Director is unable to personally attend the Board meeting to express a dissenting or qualified opinion, they shall issue a written opinion in advance, except in cases of justifiable reason, and it shall be recorded in the Board meeting minutes.

Article XIII. Voting I

When the Chairman believes that deliberation on a Board meeting agenda item has reached the point for a vote, the Chairman may announce the end of discussion and put the matter to a vote.

A resolution on a Board meeting agenda item of the Company shall be deemed adopted if the Chairman inquires and none of the attending Directors dissents. If there is any dissent after the Chairman's inquiry, the matter shall immediately be put to a vote.

The Chairman shall select one of the following methods for voting; provided, however, that if an attending Director objects, the decision shall be made by soliciting the majority opinion:

1. Voting by a show of hands or by a voting machine.

2. Voting by roll call.

3. Voting by ballot.

4. Voting by other methods adopted by the Company.

"All attending Directors," as referred to in the preceding two paragraphs, excludes Directors who are prohibited from exercising voting rights pursuant to Article 15, Paragraph 1.

Article XIV. Voting II, Scrutineers, and Vote Counting

A resolution on a Board meeting agenda item shall be adopted by the consent of a majority of the attending Directors at a meeting attended by a majority of all Directors, unless the S.E.A. or the Company Act stipulates otherwise.

If there is an amendment or a substitute motion to the same agenda item, the Chairman shall determine the voting order for the original motion and the alternative motion(s) concurrently. However, if one motion is adopted, the other motion(s) shall be deemed rejected and need not be put to a further vote.

If necessary to appoint scrutineers and vote counters, they shall be designated by the Chairman, provided that the scrutineers shall be Directors.

The result of the vote shall be announced immediately and recorded.

Article XV. Conflict of Interest

A Director who has a material interest in a meeting matter, either personally or through a legal entity represented by the Director, shall explain the material content of the interest at the Board meeting. If there is a concern that the interest may impair the interests of the Company, the Director shall not participate in the discussion or voting, shall withdraw from the meeting during discussion and voting, and shall not exercise the voting rights on behalf of other Directors.

The spouse, blood relatives within the second degree of kinship, or a company that has a controlling or subordinate relationship with the Director shall be deemed to have a personal material interest in the meeting matter.

For Board resolutions involving Directors who are prohibited from exercising voting rights under these Rules, Article 180, Paragraph 2 of the Company Act shall apply mutatis mutandis pursuant to Article 206, Paragraph 4 of the Company Act.

Article XVI. Meeting Minutes and Required Signatures

The proceedings of the Company's Board meetings shall be documented in minutes, which shall record the following matters in detail:

1. The session number (or fiscal year) of the meeting, time, and location.
2. The name of the Chairman.
3. The attendance status of the Directors, including the names and numbers of those present, on leave, and absent.
4. The names and titles of non-voting attendees.
5. The name of the minutes recorder.
6. Reporting items.
7. Deliberation items: The method and result of the resolution for each agenda item, summaries of remarks made by Directors, Supervisors, experts, and other personnel, the name of the Director involved in a conflict of interest pursuant to Article 15, Paragraph 1, an explanation of the material content of the interest, the reason for withdrawal or non-withdrawal, the status of withdrawal, any dissenting or qualified opinions with documented records or written statements, and the written opinions issued by Independent Directors pursuant to Article 12, Paragraph 4.
8. Temporary motions: The name of the proposer, the method and result of the resolution, summaries of remarks made by Directors, Supervisors, experts, and other personnel, the name of the Director involved in a conflict of interest pursuant to Article 15, Paragraph 1, an explanation of the material content of the interest, the reason for withdrawal or non-withdrawal, the status of withdrawal, and any dissenting or qualified opinions with documented records or written statements.
9. Other matters that should be recorded.

If a Board resolution involves any of the following circumstances, in addition to being recorded in the minutes, a public announcement shall be made and filed with the Market Observation Post System (MOPS) designated by the Financial Supervisory Commission within two (2) days from the date of the Board resolution:

1. An Independent Director has expressed a dissenting or qualified opinion with documented records or a written statement.
2. Matters not approved by the Company's Audit Committee but passed by a two-thirds majority of all Directors.

The Board meeting signature book shall form a part of the minutes and shall be properly preserved during the Company's existence.

The minutes shall be signed or sealed by the Chairman and the minutes recorder, and distributed to all Directors and Supervisors within twenty (20) days after the meeting. The minutes shall be cataloged as a vital record of the Company and properly preserved during the Company's existence.

The preparation and distribution of the minutes described in Paragraph 1 may be conducted by electronic means.

Article XVII. (Principles of Board Delegation)

Except for the matters that shall be presented to the Board of Directors for discussion pursuant to Article 12, Paragraph 1, when the Board delegates the exercise of its authority in accordance with laws, regulations, or the Company's Articles of Incorporation, the level, content, or scope of delegation shall be specific and explicit. The following principles govern such delegation:

1. Determination of the record date for the Company’s capital increase, issuance of new shares, or dividend payout.

2. Determination of the issuance terms and record date for the issuance of new shares resulting from the exercise of employee stock option warrants.

Article XVIII. (Enforcement)

These Rules of Procedure shall be implemented upon the approval of the Audit Committee, resolution by the Board of Directors, and subsequent reporting to the Shareholders' Meeting. The same procedures shall apply to any amendments.

These Rules were originally established on December 31, 2014.
First Revision: April 28, 2015.
Second Revision: September 28, 2022.
Third Revision: March 29, 2024.