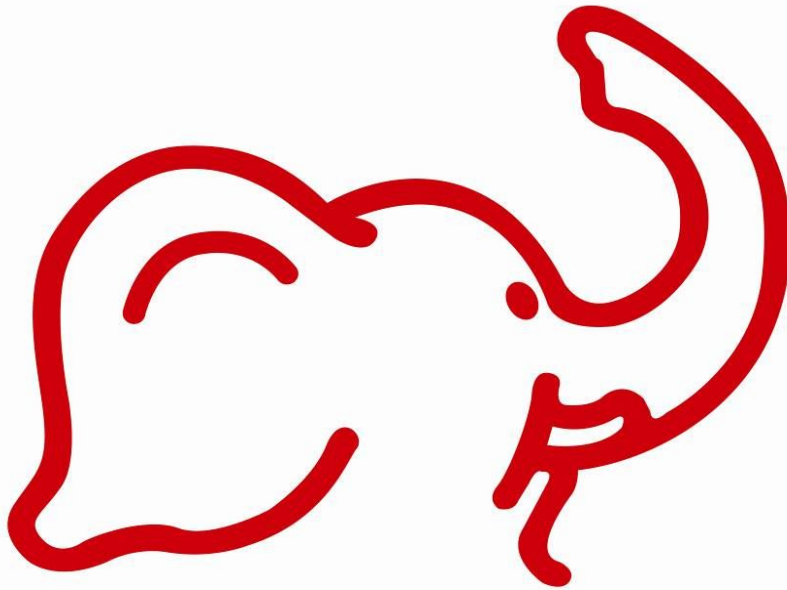


2024

All Cosmos Bio- Tech
Holdings Corporation

Board of Directors



RealStrong[®]

**[INTERNAL CONTROL POLICIES
AND PROCEDURES –
PROCEDURAL RULES OF BOARD
MEETING]**

THE INFORMATION CONTAIN HEREIN IS THE INTERNAL CONTROL POLICIES AND PROCEDURES FOR ALL COSMOS BIO- TECH HOLDING CORPORATION.

全宇生技控股有限公司

董事會議事規範

第一條（本規範訂定依據）

為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依「公開發行公司董事會議事辦法」第二條訂定本規範，以資遵循。

第二條（本規範規範之範圍）

本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，應依本規範之規定辦理。

第三條（董事會召集通知及會議資料）

本公司董事會每季召集一次。

董事會之召集，應載明事由，於七日前通知各董事及監察人，但遇有緊急情事時，得隨時召集之。前項召集之通知，經相對人同意者，得以電子方式為之。

本規範第十一條第一項各款之事項，應於召集事由中列舉，不得以臨時動議提出。

本公司董事會指定之議事事務單位為財務部。議事事務單位應擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。

董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

第四條（簽名簿等文件備置及董事之委託出席）

召開董事會時，應設簽名簿供出席董事簽到，以供查考。董事應親自出席董事會，如不能親自出席，得依本公司章程第八十七條規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。第二項代理人，以受一人之委託為限。

第五條（董事會開會地點及時間之原則）

董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

第六條（董事會主席及代理人）

除章程另有規定者，董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集者，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。

董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

第七條（董事會參考資料、列席人員與董事會召開）

本公司董事會召開時，經理部門（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。

召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。

已屆開會時間，如全體董事有半數未出席時，主席得於當日宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。

前項及第十五條第二項第二款所稱全體董事，以實際在任者計算之。

第八條（董事會開會過程錄音或錄影之存證）

本公司董事會之開會過程，應全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存，至訴訟終結止。

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

第九條（議事內容）

本公司定期性董事會之議事內容，至少包括下列各事項：

一、報告事項：

- （一）上次會議紀錄及執行情形。
- （二）重要財務業務報告。
- （三）內部稽核業務報告。
- （四）其他重要報告事項。

二、討論事項：

- （一）上次會議保留之討論事項。
- （二）本次會議預定討論事項。

三、臨時動議。

第十條（議案討論）

本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

非經出席董事過半數同意者，主席不得逕行宣布散會。

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第七條第四項規定。

董事會議事進行中，主席因故無法主持會議或未依第二項規定逕行宣布散會，其代理人之選任準用第六條第三項規定。

第十一條（應經董事會討論事項）

下列事項應提本公司董事會討論：

一、本公司之營運計畫。

- 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。
- 三、依證券交易法（下稱證交法）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。
- 四、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 五、募集、發行或私募具有股權性質之有價證券。
- 六、董事會未設有常務董事者，董事長之選任或解任。
- 七、財務、會計或內部稽核主管之任免。
- 八、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。
- 九、依證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。

前項第八款所稱關係人，指證券發行人財務報告編制準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

前項所稱一年內，係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過免再計入。

外國公司股票無面額或每股面額非屬新台幣十元者，本條第二項有關實收資本百分之五之金額，以股東權益百分之二點五計算之。

董事會依據上述決議事項，應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第十二條（表決《一》）

主席對於董事會議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。

如經主席徵詢而有異議者，即應提付表決。

前二項所稱出席董事全體不包括依第十四條規定不得行使表決權之董事。

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

- 一、舉手表決或投票器表決。
- 二、唱名表決。
- 三、投票表決。
- 四、公司自行選用之表決。

第十三條（表決《二》及監票、計票方式）

本公司董事會議案之決議，除證交法及公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

表決之結果，應當場報告，並做成紀錄。

第十四條（董事之利益迴避制度）

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

董事會之決議，對依前二項規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

第十五條（會議紀錄及簽署事項）

本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次（或年次）及時間地點。
 - 二、主席之姓名。
 - 三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。
 - 四、列席者之姓名及職稱。
 - 五、記錄之姓名。
 - 六、報告事項。
 - 七、討論事項：各議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第十一條第五項規定出具之書面意見。
 - 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。
 - 九、其他應記載事項。
- 董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於金融監督管理委員會指定之公開資訊觀測站辦理公告申報：
- 一、獨立董事有反對或保留意見且有紀錄或書面聲明。
 - 二、未經本公司審計委員會通過之事項，而經全體董事三分之二以上同意通過。
- 董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事及監察人。並應列入本公司重要檔案，於本公司存續期間妥善保存。
第一項議事錄之製作及分發得以電子方式為之。

第十六條（董事會之授權原則）

除第十一條第一項應提董事會討論事項外，董事會依法令或本公司章程規定，授權董事長在董事會休會期間行使董事會職權，其授權層級、內容或事項應具體明確，處理原則如下：

- 一、於本公司業務範圍內對外代表本公司。
- 二、依本公司「職務授權及核決權限管理辦法」及相關管理辦法規定之授權事項。
- 三、檢查本公司會計制度、財務狀況及財務報告程序
- 四、審核取得或處分資產、從事衍生性商品交易、資金貸與他人及為他人背書或提供保證等重大財務業務行為之處理程序。
- 五、與本公司簽證會計師進行溝通。
- 六、對內部稽核人員及其工作進行考核。
- 七、對本公司之內部控制進行考核。
- 八、評估、檢查、監督本公司存在或潛在之各種風險。
- 九、檢查本公司遵守法律規範之情形。
- 十、審核第十四條所述涉及董事利益衝突應迴避表決權行使之交易，特別是重大關係人交易、取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證及成立以投資為目的投資公司等。
- 十一、視本公司資金需要，全權處理與各往來金融機構貸款額度、條件等相關事宜，並將執行情形提報董事會。
- 十二、視本公司資金需求，依據資金貸與及背書保證作業程序規定之額度內進行背書保證處理事宜，及依據取得或處分資產處理程序規定之額度進行交易，並將執行情形提報董事會。
- 十三、子公司(含海外分支機構)董事、監察人(若有設置)及代表人之選派。
- 十四、本公司組織調整及組織規章之修正。
- 十五、評核會計師之資格並提名適任人選。
- 十六、其他董事會授權董事長之職權。

第十七條（附則）

本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。本規範之修訂應經本公司董事會決議通過，並於股東會中報告。

All Cosmos Bio- Tech Holdings Corporation
PROCEDURAL RULES OF BOARD MEETING

Article 1 (Basis for Formulation of this Specification)

In order to establish a sound governance system for the board of directors of ACBT, improve supervision functions, and strengthen management functions, this standard is formulated in accordance with Article 2 of the Measures for the Procedures of the Board of Directors of Public Companies for compliance.

Article 2 (Scope of this specification)

The rules of procedure for the board of directors of ACBT, including the main agenda, operating procedures, agenda items, announcements, and other matters to be followed, shall be handled in accordance with the provisions of these rules.

Article 3 (Notice of Convening the Board of Directors and Meeting Data)

The board of directors of ACBT is convened quarterly.

The convening of the board of directors shall specify the reasons and notify all directors and supervisors seven days in advance. However, in case of emergency, it may be convened at any time. The notice of convening the preceding paragraph may be made electronically with the consent of the counterpart. The matters mentioned in the first paragraph of Article 11 of these regulations shall be listed in the reasons for convening the meeting and shall not be proposed through temporary motions. The designated business unit for the board of directors of our company is the finance department. The deliberative affairs unit shall draft the contents of the board meeting and provide sufficient meeting data, which shall be sent together with the convening notice.

If the directors believe that the meeting data is insufficient, they may request supplementation from the deliberative affairs unit. If the directors believe that the proposal data is insufficient, they may postpone the review after a resolution of the board of directors.

Article 4 (Preparation of Signature Books and Other Documents and Attendance by Directors)

When convening a board meeting, a signature book should be provided for the attending directors to sign in for reference. Directors shall attend the board of directors in person. If they are unable to attend in person, they may entrust other directors to attend on their behalf in accordance with Article 87 of the company's articles of association; If participants participate in the meeting via video, they shall be deemed to have personally attended. When a director entrusts other directors to attend a board meeting on their behalf, they shall issue a power of attorney each time and list the scope of authorization for convening the meeting. The second proxy is limited to being entrusted by one person.

Article 5 (Principles of Venue and Time for Board Meetings)

The location and time of the board of directors shall be at the location and office hours of the company, or at a location and time convenient for directors to attend and suitable for the board of directors.

Article 6 (Chairman and Agents of the Board of Directors)

Unless otherwise provided in the articles of association, the board of directors shall be convened by the chairman, who shall serve as the chairman. But for the first board meeting of each term, if the shareholder meeting receives the most votes representing the director with the most voting rights to convene, the chairman of the meeting shall be held by the person with the right to convene. If there are two or more persons with the right to convene, one person shall be elected from among them.

According to Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Law, if the board of directors is convened by more than half of the directors themselves, the directors shall elect one person to serve as the chairman.

When the chairman requests leave or is unable to exercise his/her powers for any reason, the vice chairman shall act on his/her behalf. If there is no vice chairman or vice chairman also requests leave or is unable to exercise his/her powers for any reason, the chairman shall designate one executive director to act on his/her behalf; If there is no executive director appointed, a director shall be appointed as the proxy. If the chairman does not appoint a proxy, the executive director or a director shall mutually recommend one person to act as the proxy.

Article 7 (Board of Directors Reference Materials, Attendees and Board Meetings)

When the board of directors of ACBT is convened, the management department (or the designated deliberation unit of the board of directors) should prepare relevant data for the attending directors to check at any time.

When convening a board meeting, personnel from relevant departments or subsidiaries may be notified to attend as observers based on the content of the proposal. When necessary, accountants, lawyers, or other professionals may also be invited to attend the meeting and provide explanations. But when discussing and voting, one should leave the seat.

The chairman of the board of directors shall announce the meeting immediately when more than half of the directors are present at the current meeting time.

At the current meeting time, if half of the directors are not present at the meeting time, the chairman may announce a postponement of the meeting, with a maximum of two postponements. If the postponement is still insufficient, the chairman may convene a new meeting in accordance with the procedures stipulated in Article 3, Paragraph 2. The term "all directors" referred to in the preceding paragraph and Article 15, Paragraph 2, Item 2 shall be calculated based on those who are actually in office.

Article 8 (Proof of Recording or Video Recording of Board Meetings)

The meeting of the board of directors of ACBT shall be recorded or recorded throughout the entire process, and shall be kept for at least five years, and its preservation may be done electronically.

Before the expiration of the retention period mentioned in the preceding paragraph, in the event of a lawsuit related to the resolution of the board of directors, the relevant audio or video evidence data shall be continued to be preserved until the end of the lawsuit.

For those who hold video conferences, their video and audio data shall be a part of the proceedings and shall be properly preserved during the existence of the company.

Article 9 (Discussion Content)

The agenda of the regular board of directors of ACBT shall include at least the following matters:

- 1、 Report items:
 - (1) Last meeting minutes and execution status.
 - (2) Important financial business reports.
 - (3) Internal audit business report.
 - (4) Other important reporting matters.
- 2、 Discussion items:
 - (1) The discussion items reserved for the last meeting.
 - (2) The scheduled discussion items for this meeting.
- 3、 Temporary motion.

Article 10 (Proposal for Discussion)

The board of directors of ACBT shall conduct its proceedings in accordance with the procedures set out in the meeting notice. But with the consent of more than half of the attending directors, it may be changed. The chairman shall not announce the adjournment of the meeting without the consent of more than half of the attending directors.

During the proceedings of the board of directors meeting, if the number of directors present is less than half of the total number of directors present, the chairman shall, upon the proposal of the directors present, announce the suspension of the meeting and apply the provisions of Article 7, Paragraph 4.

During the proceedings of the board of directors meeting, if the chairman is unable to preside over the meeting or fails to declare the meeting to adjourn in accordance with the provisions of Paragraph 2, the provision of Paragraph 3 of Article 6 shall apply mutatis mutandis to the selection and appointment of his proxy.

Article 11 (Matters to be discussed by the board of directors)

The following matters should be discussed by the board of directors of our company:

- 1、 Our company's operating plan.
- 2、 Annual financial report and semiannual financial report. However, this restriction does not apply to semiannual financial reports that are not required by law to be audited and endorsed by accountants.
- 3、 Establishing or amending internal control systems in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the Securities and Exchange Act), and assessing the effectiveness of internal control systems.

- 4 · According to Article 36-1 of the Securities and Exchange Act, establish or amend the handling procedures for major financial business activities such as acquiring or disposing of assets, engaging in derivative commodity trading, lending funds to others, endorsing or providing guarantees for others.
- 5 · Offering, issuing, or private placement of securities with equity properties.
- 6 · If there is no executive director on the board of directors, the chairman may be elected or dismissed.
- 7 · Appointment and removal of financial, accounting, or internal audit supervisors.
- 8 · Donations to related parties or significant donations to non related parties. However, donations made for public welfare purposes for emergency relief in major natural disasters may be submitted for recognition by the next board of directors.
- 9 · According to Article 14-3 of the Securities and Exchange Act, other matters that should be resolved by the shareholders' meeting or the board of directors in accordance with laws, regulations or articles of association, or major matters prescribed by the competent authority.

The term "related party" referred to in the eighth paragraph of the preceding paragraph refers to the issuer of the certificate. Related parties regulated by the standards for the preparation of pedestrian financial reports; Significant donations to unrelated parties, refers to each donation amount or cumulative donation amount to the same object within one year reaching NT \$100 million or more, or reaching 1% of the net operating income in the financial report signed by a certified public accountant for the most recent year 5% or more of the paid up capital. The term "within one year" referred to in the preceding paragraph is based on the date of the current board meeting, and is calculated one year forward. The board of directors has passed a resolution to exempt it from being included again. For stocks of foreign companies with no denomination or a denomination per share other than NT \$10, based on item 2 of this Article the relevant actual receipts under this item shall apply 5% of the capital amount, in the form of shareholder rights calculate 2.5% of the profit.

According to the above resolutions, the board of directors shall have at least one independent director personally present at the board of directors; For the first item that requires a board resolution, all independent directors should attend the board meeting. If independent directors are unable to attend in person, they should appoint other independent directors to attend on their behalf. If independent directors have objections or reservations, they should be recorded in the minutes of the board meeting; If an independent director is unable to personally attend the board meeting to express objections or reservations, unless there are legitimate reasons, a written opinion should be issued in advance and recorded in the minutes of the board meeting.

Article 12 (Voting on Article 1)

When the chairman believes that the discussion of the board meeting proposal has reached the level of voting, he/she may announce the cessation of discussion and submit for voting. When the board of directors votes on a proposal, if there is no objection from all the attending directors after consultation by the chairman, it shall be deemed as passed. If there is any objection after consultation with the chairman, it shall be submitted for voting. The term "all directors present" referred to in the first two

paragraphs does not include directors who are not allowed to exercise voting rights in accordance with Article 14.

The voting method shall be determined by the chairman based on the following provisions, but if there are objections from the attendees, a majority vote shall be sought to decide:

- 1 ․ Vote with a show of hands or a voting device.
- 2 ․ Roll call voting.
- 3 ․ Voting.
- 4 ․ Voting at the discretion of the company.

Article 13 (Voting on "II" and methods of monitoring and counting votes)

Unless otherwise provided by the Securities and Exchange Act and the Company Act, resolutions of the board of directors of ACBT shall be taken with the attendance of more than half of the directors and the consent of more than half of the attending directors.

When there are amendments or substitutes to the same bill, the chairman shall determine the order of their votes in conjunction with the original bill. But if one of the proposals has been passed, the other proposals will be considered rejected and no further voting is required.

If it is necessary to set up scrutineers and vote counters for the voting of a proposal, they shall be designated by the chairman, but the scrutineers shall hold the identity of directors.

The result of the vote shall be reported on site and recorded.

Article 14 (System for Avoiding the Interests of Directors)

Directors who have an interest in meeting matters shall explain the important content of their interests at the current board meeting. If there is a risk of harm to the interests of the company, they shall not participate in the discussion and voting, and shall be avoided during the discussion and voting, and may not exercise their voting rights on behalf of other directors.

If a director's spouse, second relatives, or other blood relatives, or a company that has a controlling or subordinate relationship with the director, have an interest in the matters of the preceding meeting, it shall be deemed that the director has his own interest in the matter.

The resolution of the board of directors shall apply the provisions of Article 180, Paragraph 2 of the Company Law to directors who are not allowed to exercise voting rights in accordance with the provisions of the first two paragraphs.

Article 15 (Meeting Minutes and Signing Matters)

The proceedings of the board of directors of ACBT shall be recorded in minutes, which shall accurately record the following matters:

- 1 ․ The session (or year) and time and location of the meeting.
- 2 ․ The name of the chairman.
- 3 ․ The attendance status of directors, including the names and number of attendees, absentees, and absentees.

- 4 ․ Name and title of attendees.
- 5 ․ Record the name.
- 6 ․ Report items.
- 7 ․ Discussion items: Resolution methods and results of each proposal, summaries of speeches by directors, supervisors, experts, and other personnel, names of directors involved in interests in accordance with the provisions of the first paragraph of the preceding article, explanations of important content of interests, reasons for their avoidance or non avoidance, avoidance situations, records or written statements of opposing or retaining opinions, and written opinions issued by independent directors in accordance with the provisions of Article 11 sub paragraph 5.
- 8 ․ Temporary motion: Name of the proposer, resolution method and result of the motion, summary of speeches by directors, supervisors, experts, and other personnel, names of directors involved in interests in accordance with the provisions of the first paragraph of the preceding article, explanation of important content of interests, reasons for their avoidance or non avoidance, avoidance situation, and objections or reservations, with records or written statements.
- 9 ․ Other matters that should be recorded.

If any of the following situations occur in the resolutions of the board of directors meeting, in addition to being clearly stated in the minutes of the meeting, a public announcement and declaration shall be made at the designated public information observation station of the Financial Supervisory Commission within two days from the date of the board of directors meeting:

- 1 ․ Independent directors have objections or reservations, and there are records or written statements.
- 2 ․ Matters that have not been approved by the audit committee of ACBT but have been approved by more than two-thirds of all directors. The attendance book of the board of directors is a part of the meeting minutes and should be properly kept during the company's existence.

The minutes of the meeting must be signed or stamped by the chairman and recorder, and distributed to all directors and supervisors within 20 days after the meeting. And should be included in the important archives of the company and properly preserved during the existence of the company.

The production and distribution of the minutes of the first paragraph may be done electronically.

Article 16 (Authorization Principles of the Board of Directors)

Except for the matters that should be discussed by the board of directors in the first item of Article 11, the board of directors authorizes the chairman of the board of directors to exercise the powers of the board of directors during the recess of the board of directors in accordance with laws and regulations or the articles of association of the company. The authorization level, content or matters shall be specific and clear, and the handling principles are as follows:

- 1 ․ Represent the company externally within the scope of our business.
- 2 ․ According to the authorized matters stipulated in the "Job Authorization and Decision Authority Management Measures" and relevant management regulations of ACBT.
- 3 ․ Check the accounting system, financial condition, and financial reporting procedures of ACBT

- 4 ․ Review the handling procedures for major financial transactions such as acquiring or disposing of assets, engaging in derivative commodity trading, lending funds to others, and providing endorsements or guarantees for others.
- 5 ․ Communicate with ACBT's certified public accountant.
- 6 ․ Assess internal auditors and their work.
- 7 ․ Assess the internal control of ACBT.
- 8 ․ Evaluate, inspect, and supervise various existing or potential risks of ACBT.
- 9 ․ Check the compliance of ACBT with legal regulations.
- 10 ․ Review the transactions mentioned in Article 14 that involve conflicts of interest among directors and should avoid exercising voting rights, especially significant related party transactions, acquisition or disposal of assets, engaging in derivative commodity transactions, lending funds to others, endorsing or providing guarantees for others, and establishing investment companies for investment purposes.
- 11 ․ Depending on the funding needs of the company, fully handle matters related to loan amounts and conditions with various financial institutions, and report the implementation situation to the board of directors.
- 12 ․ Based on the funding needs of ACBT, we will handle endorsements and guarantees within the limits specified in the procedures for fund lending and endorsements, and conduct transactions within the limits specified in the procedures for acquiring or disposing of assets. We will also report the execution status to the board of directors.
- 13 ․ Selection of directors, supervisors (if any), and representatives of subsidiaries (including overseas branches).
- 14 ․ Organizational adjustments and amendments to organizational regulations of ACBT.
- 15 ․ Evaluate the qualifications of accountants and nominate suitable candidates.
- 16 ․ Other powers authorized by the board of directors to the chairman.

Article 17 (Supplementary Provisions)

The provisions of this standard shall be passed by a resolution of the board of directors of ACBT and by an ordinary resolution of the shareholders' meeting. The revision of this standard shall be approved by a resolution of the board of directors of ACBT and reported to the shareholders' meeting.