

All Cosmos Bio- Tech
Holdings Corporation

Board of Directors



[INTERNAL CONTROL POLICIES AND PROCEDURES –

董事會績效評估辦法

PROCEDURAL RULES FOR THE PERFORMANCE EVALUATION OF THE BOARD OF DIRECTORS]

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 董事會績效評估辦法

第一條 為落實公司治理並提升本公司董事會功能，建立績效目標以加強董事會運作效率，爰依上市上櫃公司治理實務守則第三十七條規定訂定本辦法，以資遵循。

本公司對於不同之受評單位亦將分別訂定適當之評估方式。

第二條 本公司董事會之績效評估辦法，其主要評估週期、評估期間、評估範圍及方式、評估之執行單位、評估程序及其他應遵循事項，應依本辦法之規定辦理。

各功能性委員會之規程應列入至少每年執行一次內部委員會績效評估之規範。

第三條 本公司董事會每年執行一次內部董事會績效評估，董事會內部評估期間應於每年年度結束時，依據第六條及第八條之評估程序及評估指標執行內部董事會績效評估。董事會績效評估結果，應於次一年度第一季結束前完成。

第四條 本公司董事會評估之範圍，包括整體董事會、個別董事成員及功能性委員會之績效評估。

評估之方式包括董事會內部自評、及董事成員自評、同儕評估、或其他適當方式進行績效評估。

第五條 本公司內部董事會績效評估之執行單位，應明確瞭解受評估單位之運作情形，並具備公平、客觀且獨立之角色。

功能性委員會評估之執行單位，可視公司之部門組織結構及運作情形，由不同執行單位評估，該執行單位應具備公平、客觀且由與受評單位之運作無直接利害關係之人或單位為之。

第六條 本公司董事會績效評估程序說明如下：

- 一、確立當年度受評估之單位、期間及範圍（如整體董事會、個別董事成員、各功能性委員會等）。

二、確立評估之方式（如董事會內部自評、董事成員自評、同儕評估等）。

三、挑選適當之評估執行單位。

四、由執行單位收集董事會活動相關資訊，並分發填寫附表一「董事會績效考核自評問卷」、附表二「董事成員(自我或同儕)考核自評問卷」及附表三「功能性委員會績效考核自評問卷」等相關自評問卷，最後由統籌之執行單位將資料統一回收後，針對第八條評估指標之評分標準，記錄評估結果報告，送交董事會報告檢討、改進。

第七條 本公司若因需要採外部評估機構或外部專家學者團隊執行董事會績效評估時，應符合下列規定：

- 一、外部評估機構或外部專家學者團隊應具備專業性及獨立性。
- 二、外部評估機構應為承辦有關董事會相關教育訓練課程、提升企業公司治理等服務的相關機構或管理顧問公司。
- 三、外部專家學者團隊，應聘任至少3位董事會或公司治理領域之專家或學者，評估公司董事會績效評估執行情況，並撰寫外部評估分析報告。

第八條 本公司應考量公司狀況與需要訂定董事會績效評估之衡量項目，並至少應含括下列五大面向：

- 一、對公司營運之參與程度。
- 二、提升董事會決策品質。
- 三、董事會組成與結構。
- 四、董事的選任及持續進修。
- 五、內部控制。

董事成員(自我或同儕)績效評估之衡量項目應至少含括下列六大面向：

- 一、公司目標與任務之掌握。
- 二、董事職責認知。
- 三、對公司營運之參與程度。
- 四、內部關係經營與溝通。
- 五、董事之專業及持續進修。
- 六、內部控制。

功能性委員會績效評估之衡量項目應至少含括下列五大面向：

- 一、對公司營運之參與程度。
- 二、功能性委員會職責認知。
- 三、提升功能性委員會決策品質。

- 四、功能性委員會組成及成員選任。
- 五、內部控制。

董事會績效評估之指標，應依據本公司之運作及需求訂定符合且適於公司執行績效評估之內容，並由薪酬委員會定期檢討及提出建議。

評分之標準，依公司需求修正及調整，亦可依各衡量面向採比重加權之方式評分。

第九條 本公司董事會績效評估結果應作為遴選或提名董事時之參考依據；並將個別董事績效評估結果作為訂定其個別薪資報酬之參考依據。

第十條 本公司應於年報中揭露是否訂定董事會績效評估辦法，及揭露每年董事會績效評估之執行情形，並說明評估方式。

本公司若由外部機構、專家執行董事會績效評估，宜於年報中揭露外部評估機構、專家姓名與專家專業說明，並說明該外部機構、專家是否與公司有業務往來、是否具備獨立性。

第十一條 本公司所訂定之績效評估辦法應於公開資訊觀測站及公司網站充分揭露。

第十二條 本辦法經董事會討論通過後施行，修正時亦同。

Procedures Rules for the Performance Evaluation of the Board of Directors

Article 1 In order to implement corporate governance and improve the functions of the board of directors, ACBT shall establish performance objectives to strengthen the directors, the board's operational efficiency is hereby formulated in accordance with Article 37 of the code of practice for corporate governance of listed and OTC companies.

The company may prescribe appropriate assessment methods for different units.

Article 2 The performance evaluation methods of the board of directors of ACBT, including the main evaluation cycle, evaluation period, evaluation scope and method, evaluation implementation unit, evaluation procedure and other matters to be followed, shall be handled in accordance with the provisions of these measures.

The procedures of each functional Committee shall be listed in the standards for performance evaluation of internal Committee at least once a year.

Article 3 The board of directors of the company shall carry out the performance evaluation of the internal board of directors once a year. During the internal evaluation period of the board of directors, the performance evaluation of the internal board of directors shall be carried out in accordance with the evaluation procedures and evaluation indicators in Articles 6 and 8 at the end of each year. The performance evaluation results of the board of directors shall be completed before the end of the first quarter of the next year.

Article 4 The evaluation scope of the board of directors of the company includes the performance evaluation of the overall board of directors, individual directors and functional Committee.

The evaluation methods include internal self-evaluation of the board of directors, self-evaluation of the members of the board of directors, peer evaluation, or other appropriate methods for performance evaluation.

Article 5 The executive unit of the performance evaluation of the board of directors of ACBT shall have a clear understanding of the operation of the evaluated unit, and shall have a fair, objective and independent role.

The executive unit evaluated by the functional Committee shall be evaluated by different executive units according to the organizational structure and operation of the company's departments. The executive unit shall be fair, objective and operated by people or units who have no direct interest in the operation of the evaluated unit.

Article 6 The performance evaluation procedures of the board of directors of the ACBT are as follows:

1. Establish the unit, period and scope (such as the overall board of directors, individual board members, functional committees, etc.) to be evaluated in the current year.
2. Establish evaluation methods (such as internal self-evaluation of the board of directors, self-evaluation of directors, peer evaluation).
3. Select the appropriate evaluation executive unit.
4. The executive unit shall collect information related to the activities of the board of directors, distribute and fill in the relevant self-assessment questionnaires such as the first schedule "self-assessment questionnaire for the performance of the board of directors", "the second schedule" self-assessment questionnaire for the performance of the members of the board of directors (self or peers) "and the third schedule" self-assessment questionnaire for the performance of the functional committee ". Finally, the coordinating executive unit shall collect the data and then evaluate the indicators in accordance with Article 8 The evaluation result report shall be recorded and submitted to the board of directors for review and improvement.

Article 7 If the company needs to adopt an external evaluation agency or an external expert and scholar team to carry out the performance evaluation of the board of directors, the following provisions shall be met:

1. The external evaluation organization or external experts and scholars team should be professional and independent.
2. The external evaluation organization shall be the relevant organization or management consulting company that undertakes the relevant education and training courses of the board of directors, promotes the corporate governance and other services.

3. A team of external experts and scholars, at least 3 experts or scholars in the field of board of directors or corporate governance, are employed to evaluate the performance evaluation of the board of directors of the company, and prepare an external evaluation and analysis report.

Article 8 ACBT shall consider the company's situation and need to determine the measurement items for the performance evaluation of the board of directors, and shall include at least the following five aspects:

1. Participation in the operation of ACBT.
2. Improve the decision-making quality of the board of directors.
3. Composition and structure of the board of directors.
4. Selection and continuing education of directors.
5. Internal control.

The performance evaluation items of directors (self or peer) shall include at least the following six aspects:

1. Master ACBT's objectives and tasks.
2. Responsibilities of directors.
3. Participation in the operation of ACBT.
4. Internal relationship management and communication.
5. Professional and continuing education of directors.
6. Internal control.

The measurement items of performance evaluation of functional Committee shall at least include the following five aspects:

1. Participation in the operation of ACBT.
2. Functional Committee responsibility recognition.
3. Improve the decision-making quality of functional Committee.
4. Composition and selection of members of the functional Committee.
5. Internal control.

The performance evaluation indicators of the board of directors shall be determined in accordance with the operation and needs of ACBT and suitable for the performance

evaluation of the company, and shall be reviewed and recommended by the Remuneration Committee on a regular basis.

The scoring criteria can be modified and adjusted according to the needs of ACBT, and the scoring can also be done in a proportion weighted manner according to each measurement aspect.

Article 9 The performance evaluation results of the board of directors of ACBT shall be used as the reference basis for selecting or nominating directors, and the performance evaluation results of individual directors shall be used as the reference basis for determining their individual salary and remuneration.

Article 10 ACBT shall, in its annual report, disclose whether or not it has established performance evaluation methods for the board of directors, and disclose the implementation of performance evaluation for the board of directors each year, and explain the evaluation methods.

If the performance evaluation of the board of directors is carried out by an external organization or expert, the name of the external evaluation organization or expert and the professional description of the expert should be disclosed in the annual report, and whether the external organization or expert has business relations with ACBT or has independence shall be explained.

Article 11 The performance evaluation measures adopted by ACBT shall be fully disclosed at the public information Observatory and its website.

Article 12 These Measures shall come into force after being discussed and approved by the board of directors, and the same shall apply when they are amended.