Cofoe Medical Technology Co., Ltd.
Rules of Procedure of the Remuneration and Appraisal Committee under the Board of Directors
(Applicable upon the offering and listing of H shares)

Chapter 1 General Provisions

Article 1 In order to establish and improve the performance appraisal and evaluation system for the directors and senior management personnel of Cofoe Medical Technology Co., Ltd. (the "Company), and to formulate a scientific and effective remuneration management system, the Company has established a remuneration and appraisal committee (the "Remuneration and Appraisal Committee" or the "Committee") under the board of directors (the "Board") as a specialized body for formulating and managing the remuneration plans for the directors and senior management personnel of the Company, as well as evaluating performance indicators.

Article 2 To operate in a standard and efficient manner, these Rules of Procedure are formulated by the Board in accordance with the Company Law of the People's Republic of China (the "Company Law"), the Code of Corporate Governance for Listed Companies, the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, the Articles of Association, and other relevant laws, regulations, normative documents, and the securities regulatory rules of the place where the shares of the Company are listed.

Article 3 Resolutions made by the Remuneration and Appraisal Committee shall comply with requirements of the Articles of Association, these Rules of Procedure and other relevant laws, regulations, normative documents and the securities regulatory rules of the place where the shares of the Company are listed.

Chapter 2 Composition

Article 4 The Remuneration and Appraisal Committee shall comprise three directors, of whom two-thirds shall be independent directors of the Company.

The "independent director" in these Rules of Procedure has the same meaning as "independent non-executive director" under the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Article 5 The members of the Remuneration and Appraisal Committee shall be nominated by the chairman of the Board, more than half of the independent directors, or more than one-third of all directors, and shall be elected by the Board.

The Remuneration and Appraisal Committee shall have one convener, who shall be an independent director designated by the Board of the Company. The convener of the Remuneration and Appraisal Committee shall be responsible for convening and presiding over meetings of the Remuneration and Appraisal Committee. Where the convener of the Committee is unable or fails to perform his or her duties, he or she shall appoint another member to exercise such powers on his or her behalf. If the convener of the Committee neither performs his or her duties nor appoints another member to act his or her behalf, any member may report the relevant circumstances to the Board of the Company, and the Board shall appoint a member to perform the duties of the convener of the Remuneration and Appraisal Committee.

Article 6 The term of office of members of the Remuneration and Appraisal Committee shall be the same as that of directors of the same session of the Board, and such members may be re-elected and serve consecutive terms. Prior to the expiration of a member's term of office, such member shall not be removed from office without cause unless circumstances that disqualify such member from holding office arise as stipulated by the Company Law, the Articles of Association or these Rules of Procedure. If any member ceases to act as a director of the Company during such term, or a member who should have the status of an independent director ceases to satisfy the independence requirements set forth in the Articles of Association, such member shall automatically forfeit his or her qualification as a member of the Remuneration and Appraisal Committee.

Article 7 If the number of members of the Remuneration and Appraisal Committee is less than the required number due to the resignation or removal of members or other reasons, the Board of the Company shall promptly supplement new candidates.

Article 8 The provisions of the Company Law and the Articles of Association in relation to the obligations of the directors apply to the members of the Remuneration and Appraisal Committee.

Article 9 The Securities Investment Center shall be responsible for preparing the materials required for the Remuneration and Appraisal Committee's discussions and submitting proposals to the Committee.

Chapter 3 Duties and Authorities

Article 10 The Remuneration and Appraisal Committee is responsible for formulating the criteria for the appraisal of the directors and senior management personnel and conducting the appraisals, formulating and reviewing remuneration policies and plans for non-employee representative directors and senior management personnel, including the mechanism for determining remuneration, decision-making processes, payment arrangements, and suspension of payment and recovery arrangements, as well as making recommendations to the Board on the following matters:

(I) the remuneration of non-employee representative directors and senior management personnel;

(II) formulating or amending equity incentive schemes or employee stock ownership plans, and the achievement of conditions for incentive participants to be granted rights and interests or to exercise such rights and interests;

(III) arrangements for directors and senior management personnel to participate in stock ownership plans in the proposed spin-off of a subsidiary;

(IV) other matters required by laws, administrative regulations, the securities regulatory rules of the place where the shares of the Company are listed and the Articles of Association.

If the Board does not adopt or does not fully adopt the opinions of the Remuneration and Appraisal Committee, it shall record such opinions of the Remuneration and Appraisal Committee and the specific reasons for not adopting in the resolution of the Board and disclose the same.

Article 11 The Remuneration and Appraisal Committee shall primarily exercise the following duties and authorities:

(I) to study the appraisal criteria of directors and senior management personnel, conduct the appraisals, and make recommendations;

(II) to study and review the remuneration policies and plans for non-employee representative directors and senior management personnel;

(III) other matters delegated by the Board.

Article 12 The exercise of duties and authorities by the Remuneration and Appraisal Committee must comply with the relevant provisions of the Company Law, the Articles of Association, and these Rules of Procedure, and shall not harm the interests of the Company and its shareholders.

Article 13 The job responsibilities, performance appraisal system, and performance evaluation indicators for senior management personnel, as formulated by the Remuneration and Appraisal Committee, shall be implemented upon approval by the Board of the Company.

Article 14 The remuneration plans for non-employee representative directors formulated by the Remuneration and Appraisal Committee shall be submitted to the general meeting for approval upon adoption by the Board, while the remuneration plans for senior management personnel shall be submitted directly to the Board of the Company for approval.

Article 15 The Company's long-term incentive plan formulated by the Remuneration and Appraisal Committee shall be implemented only after it has been adopted by the Board and approved at the general meeting of the Company.

Article 16 The Remuneration and Appraisal Committee shall be accountable to the Board, and all proposals of the Committee must be submitted to the Board for consideration and approval. Where the grounds are sufficient and reasonable, the Board shall attach great importance to and fully respect the recommendations of the Remuneration and Appraisal Committee.

Article 17 The relevant departments of the Company shall cooperate with the Remuneration and Appraisal Committee to discharge its duties; if necessary, the Remuneration and Appraisal Committee may engage intermediaries to provide professional advice at the cost of the Company.

Chapter 4 Working Content and Procedures

Article 18 The Human Resources Department of the Company shall be responsible for carrying out the preparatory work prior to the decision-making of the Remuneration and Appraisal Committee and providing the following information:

(I) the completion status of the Company's major financial indicators and operating indicators;

(II) the main duties and the scope of work of the senior management personnel of the Company;

(III) the completion status of the indicators involved in the work performance appraisal system for the positions of directors and senior management personnel;

(IV) the operating performance of the directors and senior management personnel in terms of business innovation capabilities and profit-generating capabilities;

(V) the relevant calculation basis for the Company's proposed remuneration allocation plan and distribution method in accordance with the Company's performance.

Article 19 The appraisal and evaluation procedures of the Remuneration and Appraisal Committee are as follows:

(I) the directors and senior management personnel of the Company report their annual work and self-evaluations to the Remuneration and Appraisal Committee of the Board;

(II) the Remuneration and Appraisal Committee conducts performance appraisal on the senior management personnel in accordance with the performance appraisal standards and procedures;

(III) make proposals on the amount of remuneration and the method of rewards for the senior management personnel according to the performance appraisal results of their positions and the remuneration distribution policy for voting and adoption before submission to the Board of the Company or the general meeting for consideration.

Chapter 5 Convening and Notice of Meetings

Article 20 The Remuneration and Appraisal Committee shall convene meetings as necessary and shall notify all members three days prior to the meeting. In urgent circumstances where an extraordinary meeting needs to be convened as soon as possible, the meeting notice may be given at any time by telephone or other oral means, provided that the convener shall explain the circumstances at the meeting.

The meeting of the Remuneration and Appraisal Committee shall be convened and presided over by the convener. If the convener is unable to attend, he or she may authorize another member to preside over the meeting.

Article 21 Meetings of the Remuneration and Appraisal Committee may be held either in the form of on-site meetings or through non-on-site communication methods.

Article 22 The meeting notice of the Remuneration and Appraisal Committee shall include at least the following:

(I) time and venue of the meeting;

(II) duration of the meeting;

(III) agenda to be discussed at the meeting;

(IV) contact person of the meeting and their contact information;

(V) date of notice of the meeting.

Article 23 The notice of a meeting shall contain a full text of proposals.

Article 24 The meeting notice of the Remuneration and Appraisal Committee may be delivered to all members by facsimile, WeChat, email, telephone or personal delivery, etc.

When using expedited notification means such as WeChat, email or telephone, if no written objection is received within one day from the date the notice is delivered, the notified person shall be deemed to have received the meeting notice.

Chapter 6 Consideration and Voting Procedures

Article 25 The quorum of the meetings of the Remuneration and Appraisal Committee shall be two-thirds or more of all its members.

Article 26 A member of the Remuneration and Appraisal Committee may attend a meeting in person or authorize another member to attend and exercise voting rights on his/her behalf. If a member authorizes another member to attend and vote, they shall submit a power of attorney to the chairperson of the meeting. The power of attorney shall be submitted to the chairperson no later than the voting at the meeting.

Article 27 A member who neither attends a meeting of the Remuneration and Appraisal Committee in person nor authorizes another member to attend on his/her behalf shall be deemed absent from the meeting. Should a member fail to attend the meetings of the Remuneration and Appraisal Committee twice in a row, he/she shall be deemed to be unable to fulfill his/her duties and authorities, and the Board of the Company may revoke his/her membership.

Article 28 Members of the Securities Investment Center may attend meetings of the Remuneration and Appraisal Committee as non-voting observers. Non-member directors of the Company may also attend meetings of the Remuneration and Appraisal Committee upon invitation. If the Remuneration and Appraisal Committee deems it necessary, it may convene other personnel relevant to the proposals to attend the meeting, provide information, or express their opinions; however, the members who are not part of the Remuneration and Appraisal Committee do not have voting rights on the proposals.

Article 29 The Remuneration and Appraisal Committee shall vote by way of open ballot at its meetings. On the premise of ensuring members' full expression of opinions, meetings may be conducted via facsimile or telephone, and resolutions may be passed by facsimile, with signatures by the participating members.

Each member of the Remuneration and Appraisal Committee shall have one vote. Resolutions proposed at the meeting shall be effective upon approval by more than half of all members (including those absent from the meeting).

Article 30 Members attending the meeting should consider the proposal in a serious and responsible manner and fully express their personal opinions. Members are responsible for their personal votes.

Article 31 Proposals and voting results of a meeting of the Remuneration and Appraisal Committee shall be submitted in writing to the Board of the Company for review.

Article 32 The Board of the Company shall, in its annual work report, disclose the work performed by the Remuneration and Appraisal Committee over the past year, including the convening of meetings and the resolutions adopted thereat.

Article 33 Where a meeting of the Remuneration and Appraisal Committee is held in the form of on-site meeting, written minutes of such meeting shall be prepared. The members present at the meeting and the person preparing the minutes shall sign the meeting minutes. Any member present at the meeting has the right to request that an explanatory record of their speech made at the meeting be included in the minutes.

The meeting minutes of the Remuneration and Appraisal Committee shall be kept as company records by the Securities Investment Center of the Company. Such minutes shall be kept for a period of ten years during the existence of the Company.

Article 34 The meeting minutes of the Remuneration and Appraisal Committee shall at least include the following:

(I) the date, venue and name of the convener of the meeting;

(II) the names of the attendees, with special indications for those attending on behalf of others;

(III) the meeting agenda;

(IV) the key points of the members' speeches;

(V) the voting method and poll results for each resolution or proposal (the poll results shall explicitly indicate the number of votes in favor, against or abstaining);

(VI) other matters that need to be explained and recorded in the meeting minutes.

Chapter 7 Remuneration and Appraisal

Article 35 During the period when the meeting of the Remuneration and Appraisal Committee is not in session, the Human Resources Department may conduct necessary follow-up and understanding of the performance of senior management personnel, and other departments of the Company shall actively cooperate and promptly furnish the required information.

Article 36 Members of the Remuneration and Appraisal Committee have the right to access the following:

(I) annual business plan, investment plan and operational objectives of the Company;

(II) periodic reports of the Company;

(III) financial statements of the Company;

(IV) various management systems of the Company;

(V) resolutions and minutes of meetings of the general meeting, the Board, and president's office of the Company;

(VI) other relevant information.

Article 37 Members of the Remuneration and Appraisal Committee may raise inquiries to directors and senior management personnel about a specific matter, and the directors and senior management personnel shall provide responses.

Article 38 Members of the Remuneration and Appraisal Committee shall evaluate the performance indicators, remuneration plan and remuneration level of the senior management personnel, based on the information they have learned and obtained, and the progress towards the Company's operational objectives and with reference to other relevant factors.

Article 39 Members of the Remuneration and Appraisal Committee shall be obligated to keep confidential any relevant information of the Company that comes to their knowledge, until such information has been made public.

Chapter 8 Supplementary Provisions

Article 40 For the purposes of these Rules of Procedure, "senior management personnel" refers to the president, executive vice president, vice president, chief financial officer, and the secretary of the Board of the Company.

Article 41 These Rules of Procedure shall take effect upon consideration and approval by the Board of the Company and shall be implemented from the date when overseas-listed H shares issued by the Company in its initial public offering are listed on the Hong Kong Stock Exchange.

Article 42 Matters not covered by these Rules of Procedure shall be handled in accordance with the national laws, administrative regulations, departmental rules, the securities regulatory rules of the place where the shares of the Company are listed, and the Articles of Association. Should any provision of these Rules of Procedure conflict with any national laws, administrative regulations, departmental rules, the securities regulatory rules of the place where the shares of the Company are listed, which are subsequently promulgated, or the Articles of Association as amended, such national laws, administrative regulations, departmental rules, or the Articles of Association shall prevail, and these Rules of Procedure shall be promptly amended and submitted to the Board of the Company for approval.

Article 43 These Rules of Procedure shall be interpreted and amended by the Board of the Company.