



2022 Sustainability Report

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Message from the Chairman

EirGenix has sharpened a good sword in its first decade and hopes to show greatness on the global stage in the next decade!

The mission of EirGenix is to provide high-quality and cost-effective contract development and manufacturing organization and develop biosimilars with commercial values, to increase human and social benefits and improve life quality.

EirGenix adopts the dual-track mode of bio-pharmaceutical CDMO and product development for operation, to make good use of the company's cGMP production equipment and high-level technical manpower of the company. EirGenix insists on making the technology first with excellent quality as the foundation.

EirGenix is currently developing the product for the treatment of HER2+ breast cancer. The first product, EG12014 (Herceptin® biosimilar), received the approval letter from TFDA that the API Trastuzumab has obtained the license and the DMF number in April 2023; in May 2023, it received the market approval letter from Taiwan Ministry of Health and Welfare for the biosimilar drug EIRGASUN® 150 mg powder for concentrate for infusion; in September 2023, it received a positive CHMP opinion for the biosimilar drug EG12014. The second product, EG1206A (Perjeta® biosimilar), the phase 1 study has successfully demonstrated the pharmacokinetic bioequivalence of EG1206A with either Roche's Perjeta® either manufactured in the US or EU. At the same time, global licensing negotiation is actively on going. It is scheduled to have a FPI for the Phase III clinical study will be in the 2Q of 2024.

In response to the growing CDMO business and preparation for global launch of self-developed biosimilars, EirGenix is currently planning an aggressive expansion. In addition to the increase of the production capacity for the existing Xizhi and Zhubei Plants to 25,500 liters by the end of this year, the construction of an international



standard large-scale production plant with a capacity of 150,000 liters is in the conceptual design phase.

The twin-engine business model has expanded with global expansion as its primary goal. EirGenix has sharpened a good sword in its first decade and hopes to show greatness on the global stage in the next decade!

EirGenix has a sustainable development plan integrated into its business strategy and enables its employees to participate sustainable growth based on the corporate spiritual indicators of empathy, honor, responsibility and world view. We have put energy conservation and carbon reduction into practice, improving energy usage efficiency. Meanwhile, we have also expanded our business operations and environmental sustainability to build a better-shared future!



EirGenix, Inc.

Founder, Chairman and President

Dr. Lee-Cheng Liu





Disclosure Scope and Boundaries

The 2022 sustainability report is for the disclosure of the operating activities that took place in 2022. If there is any change in the presentation of information across years or the scope of disclosure, it will be explained in the text of the report.

The disclosure of the report is mainly based on the business activities of EirGenix in Taiwan, including Xizhi Headquarters and Zhubei Branch. Financial statement data and other information include EirGenix, Inc. and its German subsidiary.

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Xizhi

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Ranches
Zhubei

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+886-3-620-5088

German
Subsidiary

• EirGenix Europe GmbH

References

The disclosure of this sustainability report is based on the 2021 GRI Standards of the Global Reporting Initiative (GRI). The GRI Standards are included in the appendix.

Frequency of Issuance

This sustainability report mainly discloses the performance of corporate social responsibility for the year of 2022. EirGenix will continue to be issued regularly every year in the future, and the electronic file of the complete report will be provided on EirGenix's official website (ESG section) for stakeholders to download.

Date of current release: September 2023

Date of next release: June 2024



External Assurance

Limited assurance about the partial information of this report was conducted by PwC Taiwan in accordance with the ISAE3000 principles, and the said assurance report can be found in appendix of this report.

The financial data in this report has been audited and certified by PwC Taiwan in accordance with International Financial Reporting Standards (IFRS), and the financial report is prepared in the currency of NT\$ Thousand.

Contact

Please feel free to contact us for any questions or suggestions regarding the content of this sustainability report.

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Tenth Anniversary Family Day





ESG Performance



Environment





















- In 2020, EirGenix's Zhubei plant obtained the Green Building Certificate (Green Building Certificate No.: GB-GF-01-00055).
- To monitor the status of greenhouse gas emissions precisely and implement measures related to greenhouse gas emissions reduction more efficiently, EirGenix and its German subsidiary plan to introduce ISO 14064-1 greenhouse gas inventory counseling and planning in 2023, ahead of the timeline required by the laws. The verification will be completed by the end of the same year.
- Green procurement expenditure exceeded NT\$5 million in 2022, and it is anticipated to further expand to NT\$3 million in 2023.
- It is estimated that 25~35% of the total RO wastewater in the manufacturing process will be recycled and used in cooling water towers every year.
- EirGenix complies with the relevant government laws and international regulations accordingly. In terms of wastewater anti-pollution control, the Xizhi Plant has obtained a "Storage Permit." In addition, the Zhubei Plant has obtained a "Management License" of Hsinchu Science Park Bureau obtained.
- Obtaind environmental management systems ISO14001: 2015.





Social



























- ➡ EirGenix takes Empathy as its core value and participates in charity and social activities every year.
- The first comprehensive workplace education system with GMP excellent manufacturing knowledge and EIRGer's Learning Center. EIRGer's Learning Center was established in 2017, in addition to a completed new-recruit training and GMP training program, three series of courses are provided to employees: A. Professional courses B. Leadership and management courses, and C. Core functional courses plus advanced English language courses.
- To enable employees to balance their family and work, EirGenix has adopted a flexible working hour system since its establishment. Employees may freely arrange an 8-hour workday with flexibility in both starting and ending times.
- The total number of EirGenix's employees in Taiwan for 2022 was 408. 177 of them are females, accounting for 43.4%. The female managers account for 38.2% of the management, which indicates that the Company guarantees equal rights to work for both genders and creates equal chances for competition and development.
- EirGenix has set up bonuses associated with the performance target achievement of employees, departments, and company, and has also issued employee stock options associated with in-service seniority, restricted stock awards associated to the corporate objectives at various stages, and cash capital increase to retain employee stock options, so as to share the corporate operation performance with employees.



- EirGenix has setup an employee benefits trust fund program, which inspires employees through linking long-term benefit plans with the Company's operating performance.
- Obtains ISO45001 Occupational Health and Safety.



Governance

















- ➡ EirGenix has established the Corporate Governance Committee organized by the Chairman and four Independent Directors.
- ≠ EirGenix was awarded Taiwan Intellectual Property Management System (TIPS) certification from the Institute of Taiwan Industry to safeguard the intellectual property management system.



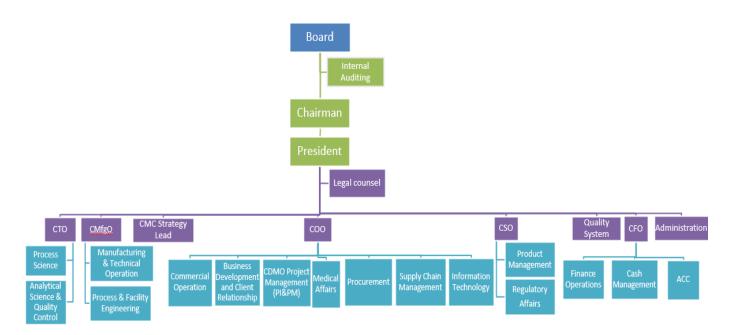




Company Overview

Company	EirGenix, Inc.
Headquarters, Branches and Plant	Headquarters Xizhi Branches Zhubei German Subsidiary
Stock Code	6589 TW
Date of Incorporation	December 21st, 2012.
Business Items	Product Development_ Biosimilars. Bio-pharmaceutical CDMO services.
The number of employees (2022/12/31)	408
Paid-in Capital (2022/12/31)	NT\$3,043,358,000
Revenue (2022)	NT\$1,481,017,000

Organization Chart

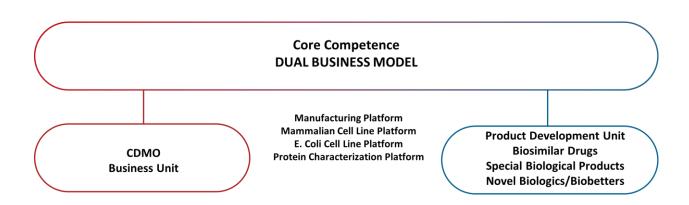




Business Philosophy

EirGenix is a R&D company for biosimilars and new drugs, provides the biopharmaceutical CDMO (Contract Development & Manufacturing Organization) services, cell line building platform, process development platform, analytical science, protein identification and PIC/S manufacturing plant, and provides production of clinical trial drugs, etc.

EirGenix adopts the dual-track mode of bio-pharmaceutical CDMO and Product Development for operation, to make good use of the company's cGMP production equipment and high-level technical manpower of the company. The core competitiveness of EirGenix is mainly based on the two major technologies: mammalian cell development and microbial strain fermentation development, and the professional energy of R&D, manufacturing, and analysis. Through the vertically integrated operation mode, the company can master the quality and cost control. In view of the high price of biopharmaceuticals, they are not affordable for many patients and the burden of medical costs on government is increasing. Therefore, the purpose of EirGenix's establishment is to provide customers with high-quality and cost-effective services and to develop Biosimilar, while the medium to long-term goal is to develop Niche biologics to enhance human and social well-being and improve the quality of life. EirGenix aims to become an international biopharmaceutical corporate "located in Taiwan and offering the service to clients around the world."





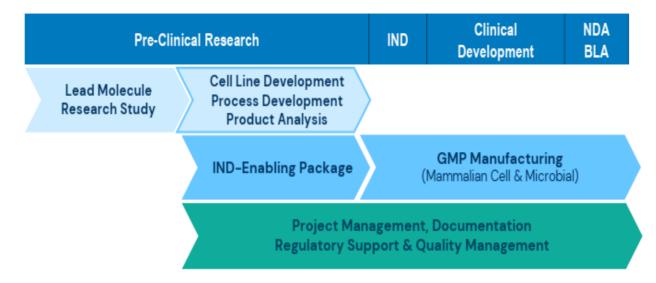
Business Performance

CDMO (Contract Development & Manufacturing Organization)

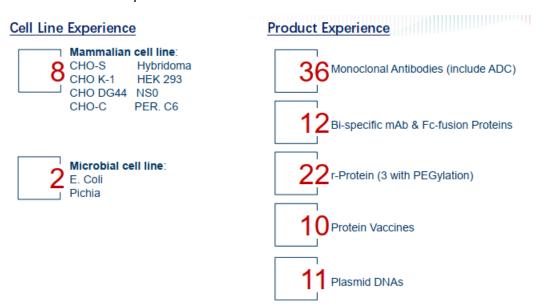
CLIENTS' SUCCESS IS OUR PRIORITY

One-Stop Shop Solution from DNA to NDA/BLA.

EirGenix provides customized, tailor-made service packages to meet customer needs.

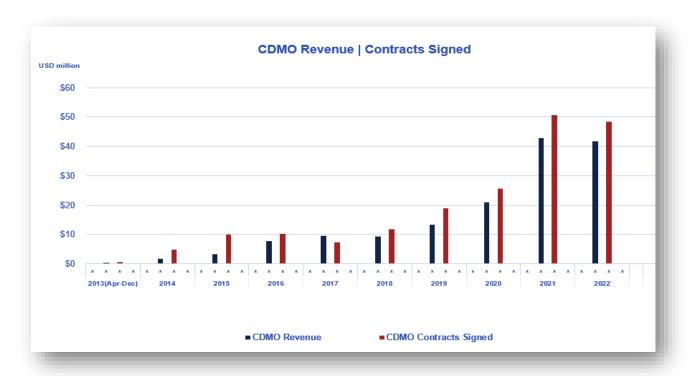


EirGenix's track record & experience





EirGenix's CDMO Revenue and contracts signed:



Capacity Expansion



Mammalian Cell Culture Capacity Production capacity reaches 25,500 L in 2023.

Microbial Fermentation Capacity Production capacity reaches 1,500 L in 2025/2026.



The Southern Taiwan Science Park features a very large-scale mammalian cell culture facility with a total capacity of 150 KL distributed over three stages.





Product Development

Project Name Drug Class Indication Target	PROGRESS							
Project Name	Drug Class	indication	Indication Target	Pre-Clinical	Phase I	Phase II/III	MAA/BLA	Partner
EG12014 Trastuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2					SANDO
EG1206A Pertuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2					Currently Confidentia
EG12043 (TSY0110) Antibody Drug Conjugate	Antibody Drug Conjugate	Cancer	HER2					FORMOS LABORATORIES, II
EG13074 TRZ (SC formulation)	Monoclonal Antibody	Cancer	HER2					
EG13084 TRZ+PTZ (SC formulation)	Monoclonal Antibody	Cancer	HER2					
EG74032 CRM197 Carrier Protein	Carrier Protein for Vaccine Conjugates	N/A	Infectious/ cancer					

Sio	EG12014	Trastuzumab Biosimilar (EIRGASUN® - EirGenix)	
Indication	As a recombinant monoclonal antibody, Trastuzumab is a drug against breast cancer with high expression of oncogene (HER2/neu), which is mainly used in the treatment of patients with early breast cancer (EBC), metastatic breast cancer (MBC), and metastatic gastric cancer (mGC) of HER2 over-expression or HER2 gene amplification.		
Current Status	2023-May received the market approval letter from Taiwan Ministry		
of Health and Welfare. 2023-Sept, has been approved by Taiwan National Health Insu Administration to be enrolled in the reimbursement system. 2023-Sept, received a positive CHMP opinion, we expected to rethe approval from EMA in the 4Q of this year.		ns been approved by Taiwan National Health Insurance in to be enrolled in the reimbursement system. ceived a positive CHMP opinion, we expected to receive	



S o	EG12014	Trastuzumab Biosimilar (EIRGASUN® - EirGenix)	
Marketing Promotion Plan	EirGenix and Sandoz AG signed a license agreement in April 2019. Under this agreement, EirGenix Inc. will remain responsible for the development and manufacturing of trastuzumab while Sandoz will hold the rights to commercialize the medicine upon approval in the global market (excluding Taiwan, China, Russia, and some Asian countries).		
Market Potentials	annual sales of Ho American marked Roche, the origin year due to the of the global sales of Trastuzumab as the by the rising incide of March 2023, for items have been growth. With the	the annual financial report of Roche in 2022, the global erceptin reach CHF 2.14 billion, of which the European and its account for 42%. In recent years, the global sales of all manufacturer of Herceptin, have been declining year by competition of biosimilars entering the market. However, if related products developed with its principal component the main axis, due to continuous increase of clinical users dence of breast cancer and the marketing of biosimilars (as five items have been approved by American FDA and six in approved by EMA of the European Union), maintains the example of Amgen's Herceptin biosimilar KANJINTI, the re US\$ 3.2 million, with the US market injecting 81% of the	

80	EG1206A	Pertuzumab Biosimilar	
Indication	Early Breast Cancer (EBC), Metastatic breast Cancer (MBC)		
Current	♣ The Phase 1 study of EG1206A has successfully demonstrated the pharmacokinetic bioequivalence of EG1206A with either Roche's Perjeta® either manufactured in the US or EU.		
Status Schedule to have a FPI for the Phase III clinical study will be in the of 2024.		e a FPI for the Phase III clinical study will be in the 2Q	
	4 At the same time, global licensing negotiation is actively on going.		



60	EG1206A	Pertuzumab Biosimilar
Product Advantages	Targeting for market launch in 2026/27 (aim for the first two biosimilar drug with global launch).	
Market Potentials	Pertuzumab, Perjeta According to the pos follow-up product of will be more extensi 2022, the global and annual growth rate	piosimilar of Pertuzumab. Since the reference drug of a, launched in 2013, its annual sales have grown rapidly. Sitive result of aphinity trial, it can be predicted that the development and therapeutic application of EG1206A live. According to the annual financial report of Roche in hual sales of this product reach CHF 4.08 billion, with an e of 3.3%, while the European and American markets the revenue contribution.

<i>&</i>	EG12043 (TSY-0110)	Kadcyla Biosimilar (Antibody-Drug Conjugates)	
Cooperative Development	2022-Mar, EirGenix and Formosa Pharmaceuticals establish a co- development alliance to develop EG12043 / TSY-0110 (Ado- Trastuzumab Emtansine Biosimilar) for HER2-Positive Breast Cancer.		
Current Status	We completed the EMA SAWP and FDA consultation meetings for IND filing and phase 1 clinical designs.		
Indication	TSY0110 (EG12043), an antibody-drug conjugate (ADC), is a next-generation treatment option with the ability to accurately target highly cytotoxic drugs at malignant tumors without affecting the characteristics of other normal tissues. The ADC developed by EirGenix not only retains the original anti-cancer efficacy of Trastuzumab but also enables the powerful cytotoxic drugs attached to it to exert stronger efficacy, mainly for the treatment of breast cancer.		
Product Advantages	EG12043 (TSY-0110) aims to be the first-launched biosimilar of Kadcyla.		



50	EG12043 (TSY-0110)	Kadcyla Biosimilar (Antibody-Drug Conjugates)
Market Potentials	products developed and markete the main axis: Kadcyla's global an	ancial report of Roche in 2022, the ADC ed by the company with Trastuzumab as nual sales reach CHF 2.08 billion, with an e the European and US markets account ion.

5.0	EG13074	Trastuzumab _SC formulation	
Indication	EG13074 is a new subcutaneous injection form of Trastuzumab. The reference drug of Trastuzumab subcutaneous injection, Herceptin SC, is approved for treatment of patients with early breast cancer (EBC), metastatic breast cancer (MBC) of HER2 overexpression, or HER2 gene amplification.		
Current Status	EG13074 developed by EirGenix is a new generation subcutaneous injection form of EG12014. At present, the development of subcutaneous injection form is underway with EG13084.		
Product Advantages	As long as it is carried out step by step according to the plan, it can seize the market opportunities and produce maximum benefits of synergy in the market together with EG12014, EG1206A, and TSY0110 (EG12043) and EG13084.		
Market Potentials	Roche's subcutaneous injection dosage form of Herceptin was marketed in 2013. Since 2013, the annual sales have gradually increased. According to IQVIA 2022 the impact of biosimilar competition in Europe report, among European countries where the subcutaneous injection form of Herceptin had been marketed in Europe, many countries had reached a proportion of more than 40% Herceptin (in combination with lyophilized injection biosimilar and subcutaneous injection dosage form). Moreover, it was approved by FDA for marketing in the United States in February 2019.		



6	EG13084	Pertuzumab _SC formulation
Indication	EG13084 is a new subcutaneous injection form combines Trastuzumab and Pertuzumab. The reference drug of Trastuzumab and Pertuzumab combined subcutaneous injection, Phesgo, is approved for Early Breast Cancer (EBC) and Metastatic Breast Cancer (MBC).	
Current Status	At present, this plan is in the stage of dosage form development with EG13074.	
Product Advantages	As long as it is carried out step by step according to the plan, it can seize the market opportunities and produce maximum benefits of synergy in the market together with EG12014, EG1206A, and TSY0110 (EG12043) and EG13074.	
Market Potentials	Since Phesgo approved by EMA and FDA in 2020, many European countries has accelerated to switch the treatment of Trastuzumab and Pertuzumab combination with Phesgo. According to the annual financial report of Roche in 2022, the global annual sales of this product reach CHF 0.74 billion, with an annual growth rate of 121%.	

8	EG74032	CRM197 Carrier Protein
Indication	EG74032 is modified from diphtheria toxin (Diphtheria toxin) and is no longer toxic after modification by amino acid. Therefore, it can be used as a carrier in manufacturing the conjugate vaccine to promote immune efficacy.	
Product Advantages	CRM197 is an unpatented carrier protein for assisting vaccine immunity. EirGenix can produce high-purity EG74032 with the unique microbial expression system and process. Compared with other products in the current market, EG74032 has a highly competitive advantage.	



6	EG74032	CRM197 Carrier Protein
Current Status	amounts of reag research institute with GMP specifi manufacturers fo manufacturers th manufacturers th EirGenix has con process, with t	evelopment strategy for EG74032 is to provide small ent products (5 mg, 10 mg) to reagent suppliers and as for research and development and to provide products cations above gram level to research and development or drug development. EG74032 can be used not only by that are developing vaccine biosimilars but also by other nat are developing new vaccine products. At present, empleted the development and pilot run of EG74032 che current production scale reaching a 150-liter k, which has been sold at home and abroad.
Market Potentials	make conjugate withe market, and rethe example of Ficonjugates care Streptococcus pn 19F, and 23F with the same time, products of many Novartis and Mits various conjugate	ris widely used in vaccine products, used as a carrier to vaccines. Many vaccines of this product have been put on many vaccines are also under clinical development. With Prevnar® 13 produced by Pfizer, this vaccine chemically pohydrate suspensions of capsular antigens of eumonia serotypes 1, 3, 4, 5, 6A, 6B, 7F, 9V, 14, 18C, 19A, at this carrier protein to prepare the conjugate vaccines. At it has also been applied to the clinical development by large international pharmaceutical companies (such as subishi Tanabe Pharma Corporation) for the production of evaccines such as Haemophilus B vaccine, typhoid vaccine cine, showing its wide application.

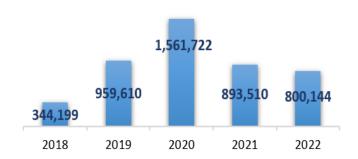
R&D Expenses

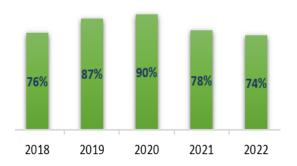
Unit: NT\$ thousands; %

Year Item	2018	2019	2020	2021	2022
R&D Expenses (A)	344,199	959,610	1,561,722	893,510	800,144
Net Operation Revenue (B)	455,700	1,102,338	1,736,671	1,151,365	1,087,271
(A)/(B)	76	87	90	78	74



Unit: NT\$ thousands





Financial Performance

Unit: NT\$ thousands

Item	2018	2019	2020 Consolidated	2021 Consolidated	2022 Consolidated
Net Operation Revenue	282,209	476,085	1,071,838	1,697,359	1,481,017
Gross profit	79,223	254,667	750,667	1,093,054	756,452
Income (Loss) from operations	(376,477)	(847,671)	(986,004)	(58,311)	(330,819)
Non-operating income and expenses	8,655	(13,254)	(55,319)	17,146	216,504
Income (Loss) before tax	(367,822)	(860,925)	(1,041,323)	(41,165)	(114,315)

Operational Goals and Strategies

Business policy

EirGenix's business policy is to maintain sustainable growth since its establishment. It came up with three major service items after considering the three factors of the sales and developing time of drugs, risk value, and potential returns, three stages of the business focus have been set: 1. Contract Development and Manufacturing Organization (CDMO); 2. Biosimilar Development, and 3. Me too and Novel biologics development to make the best of EirGenix's cGMP production factory, equipment, and high-end technology human resources.



The short-term development strategy is "Build up the foundation and move forward step by step."

- EG12014 approved by the FDA and the EMA.
- **↓** EG12014 (HERWENDA® Sandoz | EIRGASUN® EirGenix) market launch.
- EG1206A application submitted for Phase 3 trials.
- ♣ Application for EG12043 (TSY0110) clinical trials (IND).
- EG13074 pre-clinical preparation completed.
- Expansion of Building B at Zhubei plant to increase the microbial capacity to 1,500L in 2025/2026.

The medium- and long-term development strategy is "Products are developing and launching one after another to promote stable growth in revenue.

- New dosage forms or new drug delivery systems of biosimilars: development of Trastuzumab high-concentration subcutaneous injection doses; planning for the development of EG12014+EG1206A dual-targeting high-concentration subcutaneous injection doses. The successful development of high-concentration subcutaneous injection doses will increase the market shares of these products and enable EirGenix as the primary supplier of biosimilar drugs for the treatment of HER2+ breast cancer.
- Discussions with international pharmaceutical companies are currently ongoing regarding the establishment of a development alliance for biosimilars in immuno-oncology. Four new projects are expected. According to the development schedule, one new product will be introduced to the market each one to two years starting in 2026. Hence, a three-stage expansion of the mammalian capacity by 150,000L is under planning at Ciaotou Science Park, Tainan. The new capacity can be used to manufacture in-house developed drugs and accept customers' orders for commercial and scale production.



Capital Investment and M&A

- In consideration of the advantages of industry vertical integration and the expansion of CDMO services, EirGenix invested in TFBS Bioscience in 2022 and 2023.
- After investing in Forward BioT Venture Capital in 2022, EirGenix has seen a significant opportunity in the relevant technology platform and CDMO business, also providing considerable support to the domestic biotechnology industry. In the near future, EirGenix will actively expand investment in the biotech industry and seek for cooperation with professional investment partners to further utilize its capital.
- ♣ EirGenix is also actively screening overseas M&A projects with the goal to expand our client base and networks, with target companies located in the United States and Europe.

Participation in External Associations

Association	Member
Taiwan Bio Industry Organization	Executive Director
Taiwan Pharmaceutical Manufacture's Association	Member
Taiwan Society of Regulatory Affairs for Medical Products	Member
Taiwan Pharmaceutical Manufacture and Development Association	Director
Medical and Pharmaceutical Industry Technology and Development Center	Member
Taiwan Parenteral Drug Association	Member
Taiwan Antibody Association	Director
Taiwan Research-based Biopharmaceutical Manufacturers Association	Executive Director
Institute for Biotechnology and Medicine Industry	Member
New Taipei City Biotechnology Alliance	Member
Chinese Bioscience Association	Member
Taiwan Bio Biosimilar Functional Committee	Member



Awards

IMAPAC BMA Bioprocessing Excellence in Greater China Area Award



IMAPAC BMA
Taiwan Bioprocessing Excellence and
Innovation Award



Top 5% among TPEx-listed companies in the 9th Corporate Governance Evaluation.



TIPS
certification
from the
Institute of
Taiwan
Industry



ISO45001 Occupational Health and Safety



ISO14001 2015 Environmental Management System





Stakeholders Engagement

Stakeholders Identification and Communication

Identification of stakeholders

EirGenix refers to the five attributes (dependency, responsibility, influence, diverse perspectives, and tension) of the AA1000 SES (Stakeholder Engagement Standard). Through the three-step process of identification, analysis, and confirmation, the company identifies its main stakeholders, including the government, shareholders and investors, customers, employees, suppliers, community groups, etc.

Communication with stakeholders

EirGenix has a stable business strategy and financial operation with the business and financial information operation announced on the Market Observation Post System (MOPS) and the Company's website to protect the rights and interests of the stakeholders. Each department within the Company shall maintain positive communication and interaction with stakeholders through regular business transactions, routine investigations, interviews, analysis, etc. The Company grasps the needs and expectations of the stakeholders truthfully according to the concerns of each stakeholder, which are included in the job responsibilities and work plan of the relevant departments. Also, constantly examine whether there are differences in the issues of concern between the Company and stakeholders and adjust the Company's operation management accordingly by considering their views and give appropriate responses to stakeholders for their issues of concern.





Responses and Responsibilities to Stakeholders

EirGenix promotes the refinement of each organization continuously to ensure that the Company's sustainable development meets the expectations of stakeholders, and to adjust the Company's sustainable operation strategy and long-term objectives accordingly in order to realize the vision of sustainable development and create shared value for the society and the Company jointly.

EirGenix will regularly report the communication conducted with stakeholders to the Board of Directors annually. The information submitted on November 8,2022 is as follows:

Stakeholders	Subjects of concern	Communication channel	Communication and response		
Government	 Corporate Governance Ethics and Integrity Sustainable development strategy Regulatory compliance 	 Visit, phone call, official letter, and E-mail Policy and Regulations advocacy meeting Communication between industry and government agencies Regulatory audits 	Multiple publicity meetings held by the competent authorities. Multiple government-industry-university meetings Multiple official correspondences Multiple occupational safety audits		
Customers	 Product quality Customer relations Risk management Regulatory compliance 	 On-site visit and communication Customer audits Biotechnology exhibitions Online exhibitions 	 Multiple customer communication meetings Multiple customers' visits to the Company and video conferences Multiple domestic and foreign online exhibitions and conferences Voluntary Customer Service 		



Stakeholders	Subjects of concern	Communication channel	Communication and response
Investors Shareholders	 Operational performance Corporate Governance Company products and technologies Risk management Regulatory compliance 	 ♣ IR mailbox and hotline ♣ Investor conference ♣ Corporate investors' visit and video conferences ♣ General shareholders meeting ♣ Market Observation Post System (MOPS) information disclosure ♣ The Company's responsible stock affair personnel ♣ Stockbroker "KGI Securities" 	 8 "Public Investor Conferences" (as of October 2022) Press conference held. Multiple investor's visits and video conferences Daily IR mailbox and hotline reply Multiple important news releases Send monthly revenue results and EirGenix's press releases to the mailbox of shareholders and investors. Hold general shareholders meeting every year. Annual report of Shareholders Meeting, prospectus, and financial statements
Employee	 ♣ Employee benefits and salary ♣ Labor Relations ♣ Occupational Safety and Health ♣ Career Development and Education & Training ♣ Performance evaluation 	 ♣ Employee opinions sharing channel (telephone, E-mail, etc.) ♣ Labor-Management meeting ♣ Employee Welfare Committee ♣ ELC-EIRGER's Learning Center ♣ Environmental safety and health education and training 	 Quarterly labor-management meetings Quarterly employee welfare committee meetings Environmental health and safety meeting Annual health checkup ELC-EIRGER's Learning Center has arranged a total of 11 classes, totaling 58 hours (as of October 2022). Monthly staff meeting Quarterly Town hall meeting Arrange occupational safety and health and GMP related education and training program



Stakeholders	Subjects of concern		Communication channel		Communication and response		
Suppliers	 Corporate governa Products and technologies Risk management Regulatory compliance 	nce # # #	New supplier evaluation Supplier audits and visits Quotation or service inquiries (telephone or E-mail)	+ + +	Annual supplier evaluation Daily communication with suppliers Multiple project tendering evaluations Request the suppliers to follow relevant laws and regulations on the subjects of environmental protection, occupational safety and health, labor rights, etc.		
Community Groups	 ₩orkplace Environment Healt and Safety Regulatory compliance Business exchange and cooperation in the industrial park 	4 4 s	Official letter, Email, & telephone Education and Training seminars	+ +	Industry and commerce decree notification Regular fire drills, evacuation education and training, safety education and training, emergency drills for toxic chemical substances disasters, and other education and training Annual health checkup: All employees shall receive a health checkup every two years; also, special health checkup will be arranged every year for those who perform special work (such as: noise) Community groups: Hsinchu Science Park or the local Environmental Protection Bureau will hold relevant education & training and publicity meetings regularly.		



Material Topics

Identification of Material Topics

In 2022, EirGenix referenced the sustainability issues listed in the GRI Standards and SASB Standards. EirGenix established a materiality process based on four principles: inclusivity, materiality, responsiveness, and impact, as outlined in the AA1000 Account Ability Principles 2018. EirGenix engaged with stakeholders through diverse channels to assess the actual and potential impact of issues related to the economy, environment, society, corporate governance, and products and services. These results will form the basis for disclosure in the annual sustainability report and provide EirGenix with a reference for planning a sustainability strategy.

Compiled Topics of Concern

EirGenix compiled sustainability topics related to international and industry peers. These were narrowed down to 17 topics following internal discussions:

Corporate Product **Economic Environmental** Social Governance Service Company Energy and Focus on Corporate Product human rights clinical trials operating greenhouse governance performance and gas Labor Ethical and risk development management relations management management Customer Water Occupational Protection of health and Antiresource health and intellectual competitive management safety safety property practices rights Waste Education management and training Legal compliance Community investment and participation Procurement and supply chain management

Quantified Impact Levels of the 17 Topics

EirGenix distributed questionnaires to supervisory-level officers. Since, as external representatives of EirGenix, they have long-term and direct contact with stakeholders in many fields, they are familiar with the issues that stakeholders are concerned about and the impacts of these issues on the company's internal affairs. The questionnaire is designed to target 17 sustainability



issues, inquiring about the degree and duration of positive and negative impacts on the environment, society, and economy, respectively, and asking respondents to score the degree from low to high with points from 0 to 5.

Confirmed Material Topics

After the completion of the questionnaires by internal supervisory-level officers, 7 major themes were established. This report will disclose the impacts of each major issue and the details of the Company's responsive objectives, policies, management, and implementation status.

Following weighted calculations and internal discussion, our 7material topics were determined to be customer health and safety, ethical management, legal compliance, protection of intellectual property rights, product clinical trials and development, corporate governance, and energy and greenhouse gas management.

Ranking	Aspect	Topic	Positive Impact Rank	Negative Impact Rank	Sum of Ranks
1	Product Service	Customer health and safety	1	1	2
2	Corporate Governance	Ethical management	2	2	4
3	Corporate Governance	Legal compliance	4	2	6
4	Corporate Governance	Protection of intellectual property rights	4	2	6
5	Product Service	Product clinical trials and development	2	5	7
6	Corporate Governance	Corporate governance	6	7	13
7	Environmental	Energy and greenhouse gas management	7	6	13
8	Social	Occupational health and safety	8	8	16
9	Environmental	Waste management	9	8	17
10	Social	Labor relations	11	10	21
11	Social	Focus on human rights	11	12	23
12	Economic	Anti-competitive practices	10	15	25
13	Environmental	Water resource management	14	11	25
14	Economic	Company operating performance and risk management	13	13	26



Ranking	Aspect	Topic	Positive Impact Rank	Negative Impact Rank	Sum of Ranks
15	Social	Education and training	16	14	30
16	Social	Procurement and supply chain management	15	16	31
17	Social	Community investment and participation	17	17	34

The Changes to the List of Material Topics

2022 Material Topics	2021 Material Topics	Explanation of changes
Customer health and safety	Customer service	Significant improvement Add this topic
Ethical management		Significant improvement Add this topic
Legal compliance		Significant improvement Add this topic
Protection of intellectual property rights	Intellectual property right protection	No changes
Product clinical trials and development		Significant improvement Add this topic
Corporate governance		Significant improvement Add this topic
Energy and greenhouse gas management	Energy management Greenhouse gases emission	No changes
	Operational performance	Removed
	Wastewater and waste	Removed
	Occupational safety and health	Removed
	Information security	Removed



Response to SDGs

Material Topic	Aspect	Positive Effect	Negative Impact	Addressing SDGs	Corresponding Report Chapter
Customer health and safety	Product Service	Improvement of patients' health condition.	Influence on customers' health condition.	3 GOOD HEALTH AND WELL-BEING 9 NOUSTRY, INNOVATION AND INFRASTRUCTURE	Product Development and Manufacturing
Ethical management	Corporate Governance	Basis of the company's sustainable operation.	Influence on the company's reputation and development.	8 DECENT WORK AND ECONOMIC GROWTH	Corporate Governance
Legal compliance	Corporate Governance	Establishment of a good corporate example.	Influence on the company's reputation and development.	16 PEACE, NISTIDE AND STRONG INSTITUTIONS	Corporate Governance
Protection of intellectual property rights	Corporate Governance	Maintenance of the company's core competitiveness.	Influence on the company's profitability.	9 NOUSTRY, INNOVATION AND INFRASTRUCTURE 16 PEACE, JUSTILOE AND STRONG, INSTITUTIONS	Corporate Governance
Product clinical trials and development	Product Service	Successful product development improves the company's operating performance.	Behind-schedule product development progress influences the company's financial revenue and expenditure.	3 GOOD HEALTH AND WELL-BEING 9 AND INFRASTRUCTURE	Product Development and Manufacturing
Corporate governance	Corporate Governance	With good supervision and execution capabilities.	Make investors concerned about the company's operation.	8 DECENT WORK AND ECONOMIC GROWTH 9 MOUSTRY, INNOVATION AND INFRASTRUCTURE	Corporate Governance
Energy and greenhouse gas management	Environmental	Sustainable development of the earth.	Continuous global warming and the shortage of resources.	7 AFFORDABLE AND CLIMATE ACTION 13 CLIMATE ACTION	Sustainable Development



Sustainability Goals

The mission of the Company at the beginning is to provide high-quality and cost-effective Contract Development and Manufacturing Organization and develop biosimilars with commercial values. The medium to long-term goal is focusing on Niche Biologics development to increase human and social benefits and improve life quality. The Company insists on making the technology first with excellent quality as the foundation and be responsible for customer's success. The goal is to become an international biotechnology and medicine company that begins in Taiwan and focuses on the global market.

The Board of Directors has delegated authority to the President to integrate the concept of sustainable development into the Company's business strategy. The President is responsible for leading the finance, human resources, R&D, production, and other departments to promote the Company's core values—namely empathy, integrity, responsibility, and global vision. This encompasses the implementation of corporate governance, employee care, environmental sustainability, and social charity projects on a long-term and systematic basis. All employees of EirGenix are expected to embrace these guiding principles, actively participating in corporate social responsibility.







Corporate Governance

Governance Practice

EirGenix values the importance of corporate governance, pursues steady growth and integrity corporate management, enhances the corporate governance structure continuously, improves information transparency, and establishes an effective internal control system to protect the rights and interests of stakeholders. First of all, assesses the Company's overall operating activities, designs and implements an internal control system, and reviews it at any time in response to internal and external environment changes, and ensures the design and effective implementation of the internal control system in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies." Secondly, formulates the Company's "Corporate Governance Best Practice Principles" and "Sustainable Development Best Practice Principles" to improve the operational performance through a sound management mechanism in order to realize a sustainable operation.

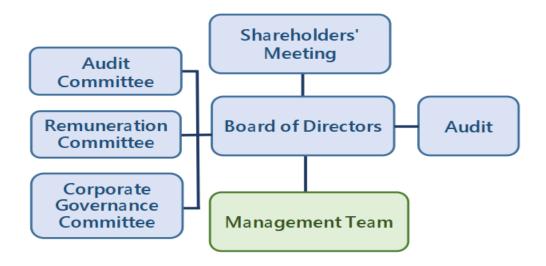
The "Shareholders Meeting" is formed by all shareholders, and it is to make decisions on the Company's major issues and to conclude the final decision of the Company. The Board of Directors is the highest governance body. All board directors shall exercise due diligence in planning the Company's operating policies and reviewing the Company's financial performance; also, ensuring that the Company has operated in compliance with the governing laws and regulations. The Board of Directors has set up an Audit Committee, Corporate Governance Committee and a Remuneration Committee to secure the operation of the Board of Directors in order to refine corporate governance and enhance the Company's competitiveness. There is an independent audit office in place to operate under the Board of Directors with regular audits performed and audit results reported to the Audit Committee and the Board of Directors.

EirGenix's financial statements are audited and certified by a certified public accountant; also, the financial report is announced regularly, including the information required by laws and regulations announced in a timely manner. EirGenix has established a spokesperson system to ensure that all material information is fully disclosed in a timely manner for the reference of the shareholders and stakeholders. EirGenix was ranked in the top 5% among listed companies in the 9th and 8th Corporate Governance Evaluations in 2022 and 2021. EirGenix would review those items that had failed the evaluation during the year and the respective feasible strategies in the future in order to realize a balance between the policy development of the competent authorities and the Company's development. EirGenix have feasible corrective actions performed promptly for those nonconformities identified.





Corporate Governance Structure



Diversification and Professionalism of the Board Directors

The board director diversification policy is specifically stipulated in the "Articles of Incorporation" and the "Elections of Board Directors" of EirGenix. The specific management objectives of board director diversification policy are stipulated in accordance with the operation pattern and development needs, including basic conditions, professional background, industry experience, etc., to ensure that the board directors have diversified backgrounds and competency, diversity, and independence for the realization of corporate governance. The candidate system is adopted for the Board of Directors of EirGenix. It is necessary to evaluate the candidates' education and experience, and then select the directors from the candidate list in the shareholders meeting. The majority of elected Board Directors of EirGenix shall possess industrial knowledge and organizing, planning, and managing capability and leadership.



There are a total of 10 directors (including 4 independent directors) elected to serve on the current 5th Board of Directors (elected on June 10, 2022) for a 3-year term. There are 4 board directors having a professional background in the biotechnology industry. All 10 board directors have possessed organizing, planning, and managing capability and leadership, have the necessary professional knowledge, skills, and management capabilities to perform duties, and are actively participated in board meetings and communicated the business decision-making with the management of the Company. The Company has arranged at least 6-hour professional training courses annually for directors, such as finance and accounting, risk management, corporate governance, legal affairs, internal control system, corporate social responsibility, etc. The Board of Directors regularly reviews and evaluates the appointment, promotion, remuneration, job performance, and annual performance evaluation of the senior management, and supervises the operation of the Company's management. The current business development of the Company is reported in each Board meeting; also, the direction of the Company's future development is discussed in the Board meeting too with conclusions documented in the meeting minutes truthfully for records, which will be reviewed for its progress in the next Board meeting so to ensure that the Company's business development is properly preserved for future reference in decision-making and on-going concerns.

The 5th Term.

Title	Name	Gender	Age	Nationality/ Place of Incorporation	Professional biotechnology background	Experience In business, finances, and accounting	Overall planning, leadership, and management capabilities	Possession of college lecturer qualifications or professional and national technical certification			
Chairman an	Loo Chona Liv	N 4	× c0	D O C	✓	✓	✓				
Chairman	Lee-Cheng Liu	M	IVI	IVI	> 60	60 R.O.C.	* President & CEO of EirGenix, Inc.				
D: .		_	. 60	D 0 0	✓	✓	✓				
Director	Hsiu-Hui Chen	tor Hsiu-Hui Chen	Director Insid-Hui Chen	Hui Chen F <	< 60	60 R.O.C.	< 60 R.U.C.	* Vice Preside	nt, Development Cent	er for Biotechnology	
					✓	✓	✓	✓			
Director	Cheng-Yu Cheng	M	> 60	R.O.C.	* Chairman	& President, Formosa	* Professor, National Taiwan University Department of Pharmacy				



Title	Name	Gender	Age	Nationality/ Place of Incorporation	Professional biotechnology background	Experience In business, finances, and accounting	Overall planning, leadership, and management capabilities	Possession of college lecturer qualifications or professional and national technical certification
Director	Ku-Sung Weng	M	< 60	R.O.C.		✓	\checkmark	
						* Deputy Director, Consumer Goods and		
						Chemical Industries Division, Industrial		
						Development Bureau Ministry of Economic		
						Affairs.		
5	Chun-Fu Lu	М	< 60	R.O.C.		✓	\checkmark	
Director						* Chairman, Foxconn Technology Co. Ltd.		
Director	Yu-Ting Chen	F	< 40	R.O.C.		✓		
						* Senior Investment		
						Manager, GTM		
						Management Co., Ltd.		
Independent	Ming-Thaur					✓	\checkmark	
·	<u> </u>	M > 60		R.O.C.		* Independent Director, DBS Bank		
Director	Chang					(Taiwan) Ltd.		
Independent						✓	\checkmark	✓
Director	Po-Chih Chen	М	> 60	R.O.C.		* Honorary Chairman, Taiwan Thinktank		* Honorary Professor,
								National Taiwan University
Independent					✓	✓	\checkmark	
•	Fu-Shiow Yin F		> 60	R.O.C.	* Independent Director,			
Director		Foresee Pharmaceuticals Co., Ltd.		Co., Ltd.				
Independent	Ming-Shen Chen	М	> 60	R.O.C.		✓	\checkmark	✓
Director						* Professor of Finance at National		Taiwan University.



Director Succession Plan

The director succession plan of EirGenix is with the director candidate database established in accordance with the following criteria:

- All directors are with integrity, responsibility, innovation, and decision-making ability that are in line with the core values of EirGenix; also, they have possessed professional knowledge and skills to help the Company operate and manage, as well as crisis management capabilities and international market vision.
- → All board directors have industrial experience in biomedical, corporate strategy, accounting and taxation, finance, law, business management, information security, production management, etc.
- Increase the ratio of female directors and anticipate the newly elected board directors to provide an effective, diversified, and operable policy to the Company.

There was a total of 10 directors (including 4 independent directors) elected to serve on the current 5th Board of Directors (elected on June 10, 2022). In addition to continuously implementing the board director diversification policy, possessing diversified and complementary industrial experience, finance, accounting, and other professional capabilities, the 5th Board of Directors comparing to the previous term is with one additional director elected to serve and with the ratio of female directors increased by 10%.

EirGenix was incorporated at the end of 2012 without the concern of succession for the Board of Directors and management. EirGenix has implemented policies in an orderly manner and has continued to optimize the succession plan for the Board of Directors. The development and implementation of the aforesaid succession plan will be regularly reviewed by the Board of Directors in order to secure the continuation and growth of the board directors' professionalism and experience.

Operations of the Board of Directors

A total of 6 (A) meetings of the Board of Directors were held on June 10th and until December 31st, 2022. The attendance of directors was as follows:

Title	Name	Actual Attendance (B)	By Proxy	Attendance Rate (%) (B/A)
Chairman	Lee-Cheng Liu	6	0	100
Director	National Development Fund, Executive Yuan Representative:Hsiu-Hui Chen	6	0	100



Title	Name	Actual Attendance (B)	By Proxy	Attendance Rate (%) (B/A)
Director	Formosa Laboratories, Inc. Representative: Cheng-Yu Cheng	5	1	83
Director	Yao-Hwa Glass Co., Ltd, Management Commission Representative: Ku-Sung Weng	6	0	100
Director	Foxconn Technology Co., Ltd. Representative: Chun-Fu Lu *Took office on 2023/1/10	-	-	-
	Former Representative: Jih-Luh Tang	6	0	100
Director	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen * Took office on 2022/9/7	4	0	100
	Former Representative: Hsueh-Yen Ku	2	0	100
Independent Director	Ming-Thaur Chang	6	0	100
Independent Director	Po-Chih Chen	6	0	100
Independent Director	Fu-Shiow Yin	6	0	100
Independent Director	Ming-Shen Chen	6	0	100

If a board director or a juristic person represented by proxy of EirGenix has a personal interest in any agenda item, the board director shall recuse himself/herself from the discussion and voting and may not exercise voting rights as a proxy for any other director. The recusal of the board director from discussion and voting in the board meeting has been disclosed in the annual report. In addition, self-evaluation (or peer evaluation) is regularly conducted on the Board of Directors and individual director every year; also, the performance evaluation results will be reported to the Board of Directors before the end of the first quarter of the next year. The performance evaluation of the board directors in 2022 has been disclosed on the Company's website and in the annual report. The Board of Directors for the sake of grasping global risk trends and enhancing the collective intelligence on economic, environmental, and social subjects in a timely manner has arranged relevant training courses as a countermeasure to create maximum operating value for all stakeholders. The board directors took 60 hours total in training courses collectively in 2022. EirGenix believes that under the leadership of the Board of Directors with ethical corporate



management and sufficient industry experience, the Company's business will grow strong, and a sustainable operation is guaranteed.

2022 Directors' Training Records

Title	Name		Course Title	Hours
Lee-Cheng Chairman Liu	Lan Cha	4	The legal responsibility and reciprocal risk.	
	_	4	Exploring the practice of corporate ESG strategy and	6
	LIU		greenhouse gas inspection.	
		4	The international trend of net zero carbon emission and	
Director	Hsiu-Hui		the action of Taiwan in the transformation to net zero	6
Director	Chen		carbon emission.	U
		+	The legal responsibility and reciprocal risk.	
		+	The legal responsibility and reciprocal risk and the	
Director	Cheng-Yu		prevention of risk.	6
Director	Cheng	+	Exploring the practice of corporate ESG strategy and	U
			greenhouse gas inspection.	
		+	The legal responsibility and reciprocal risk.	
	Ku-Sung	+	Corporate governance lectures.	
Director	Weng	+	Exploring the practice of corporate ESG strategy and	12
			greenhouse gas inspection.	
		+	Financial reporting responsibility and risk management.	
	lih-l uh	4	Insiders stake promotional seminar to the TPEx and	
			emergent market listed companies.	
		+	The legal responsibility and reciprocal risk.	
Director		•	Exploring the practice of corporate ESG strategy and	12
	8		greenhouse gas inspection.	
		•	The practice of corporate mergers and acquisitions in	
		_	Taiwan.	
		*	The legal responsibility and reciprocal risk.	
		•	Exploring the practice of corporate ESG strategy and	
	Yu-Ting	_	greenhouse gas inspection.	
Director	Chen	•	The practice of corporate mergers and acquisitions in	12
			Taiwan.	
		+	The strategy for the legacy of family business under the	
			trend of digitization.	
		+	New challenges to the financial industry - anti-money	
-	t Ming-Thaur		laundering and fair treatment of customers.	6
Director	tor Chang	+	ESG and sustainable development: the trend and sanction	J
			of the latest financial supervisory body of Taiwan.	



Title	Name		Course Title	Hours
Independent Director	Po-Chih Chen	+	The legal responsibility and reciprocal risk. Exploring the practice of corporate ESG strategy and greenhouse gas inspection.	6
Independent Director	Fu-Shiow Yin	+	The legal responsibility and reciprocal risk. Exploring the practice of corporate ESG strategy and greenhouse gas inspection.	6
Independent Director	Ming-Shen Chen	+	2022 reference guide for independent directors and audit committees in performing their function and education of directors and supervisor's symposium. Exploring the practice of corporate ESG strategy and greenhouse gas inspection.	6

Conducting Evaluations of Board Performance

On November 11, 2020, the Board of Directors formulated the performance evaluation method for the Board of Directors. EirGenix's board performance evaluation shall be conducted by an external independent professional institution or a panel of external experts and scholars at least once every three years. Internal and external board performance evaluations shall be completed before the end of the first quarter of the following year.

The Company shall take into consideration its condition and needs when establishing the criteria for evaluating the performance of the board of directors, which should cover, at a minimum, the following five aspects:

- Participation in the operation of the company.
- Composition and structure of the board of directors.
- ♣ Election and continuing education of the directors.
- Internal control.

The criteria for evaluating the performance of the board members (on themselves or peers), should cover, at a minimum, the following six aspects:

- Alignment of the goals and missions of the company.
- Awareness of the duties of a director.
- Participation in the operation of the company.
- Management of internal relationship and communication.
- The director's professionalism and continuing education.
- Internal control.



EirGenix conducts regular performance evaluations every year. As of March 10, 2023, the Board of Directors submitted the internal self-assessment for 2022, achieving an average score of over 90 points, indicating good performance with no major areas for improvement.

Additionally, EirGenix has engaged the Taiwan Investor Relations Institute to evaluate the Board's performance in fulfilling its functions. The evaluation period covered from October 1, 2021, to September 30, 2022. A summary of the report was presented to the Board on March 10, 2023."

Audit Committee

The Audit Committee is to help the Board of Directors supervise the Company in implementing all accounting, finance, auditing, and financial control; also, submits the evaluation results to the Board of Directors for discussion. The Audit Committee is set up under the Board of Directors in accordance with the Audit Committee Charter. All independent directors have been designated as the members of the Auditing Committee, one of them is the convener, and at least one of them has accounting or financial expertise. An Audit Committee meeting shall be held at least quarterly.

A total of 6 (A) meetings of the Audit Committee were held on June 10th and until December 31st, 2022. The attendance of directors was as follows:

Title	Name	Actual Attendance(B)	By Proxy	Attendance Rate (%) (B/A)
Independent Director	Ming-Thaur Chang	6	0	100
Independent Director	Po-Chih Chen	6	0	100
Independent Director	Fu-Shiow Yin	6	0	100
Independent Director	Ming-Shen Chen	6	0	100

EirGenix has established a communication channel between the Audit Committee, certified public accountants, and internal audit officer. The audit officer submits a monthly summary report on the audit results of the previous month and the follow-up on the corrective actions performed to the independent directors for review. The audit officer attends the quarterly Audit Committee meetings to report the audit performance, audit results, and follow-up status to the independent directors. At the same time, the audit officer attends the quarterly board meeting to report the internal audit performance on a quarterly basis. In addition, the certified public accountant is to explain the process of checking or reviewing the Company's financial statements, the scope of matters, and the update of relevant regulations at the Audit Committee meeting that is convened quarterly, which is to be discussed with the independent directors accordingly. Finally, the independent directors may communicate with the internal audit officers and the certified public accountant by emails, meeting arrangements, and telephone calls as needed regarding the overall operation comprehensively.



Corporate Governance Committee

EirGenix has established the Corporate Governance Committee on 28th December 2022, led by the Chairman and consisting of four Independent Directors. Following a meeting, the members collectively elected Independent Director Ming-Shen Chen as the convener.

The Corporate
Governance
Committee
shall perform
the following
functions:

- Review the institution and amendment to corporate governance systems such as the Corporate Governance Best Practice Principles of the Company.
- Monitor and supervise the practice of corporate governance of the Company.
- Monitor and supervise the Company in the participation of corporate governance evaluation.
- ♣ Evaluate the performance of the Board, the committees and the Directors, the independence of the Independent Directors, and present the evaluation result to the Board.
- Assess the channels for the gathering of information for the Board, and the quality and timing of the information received by the Directors.
- Monitor the governance relations between the Company and its subsidiaries and other affiliates.
- ◆ Other materiality as required by the Company or the competent authority.

Remuneration Committee

EirGenix evaluates the fairness and reasonableness of the performance evaluation process and remuneration of directors and managers in order to improve the remuneration system of directors and managers. The Board of Directors passed the "Remuneration Committee Charter" with the Remuneration Committee established and all the independent directors designated as the Remuneration Committee members. The Remuneration Committee meeting shall be convened at least twice a year.

All members of the Company's Remuneration Committee regularly review policies, systems, standards, and structures for performance evaluation and director remuneration to ensure compliance with the existing system. This regular review is based on three major aspects: 1. to ensure external competitiveness, it formulates the salary structure for the senior management with reference to the salary levels in the same industry to enhance the Company's competitive advantage; 2. it evaluates the values of their work according to their contribution and abilities based on their responsibilities and positions to ensure fairness in the organization; 3. it rewards them for their special performance and links senior managers' remuneration with the Company's business performance to ensure individual fairness and the organization's competitiveness. The objectives of this salary policy are reviewed based on fairness, reasonableness, motivation, finance, and market competitiveness.



The current term of the Remuneration Committee is from August 11st, 2022, until June 9th, 2025.

A total of 3 (A) Remuneration Committee meetings were held on August 11st and until December 31st, 2022. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Actual Attendance(B)	By Proxy	Attendance Rate (%) (B/A)
Independent Director	Ming-Thaur Chang	3	0	100
Independent Director	Po-Chih Chen	3	0	100
Independent Director	Fu-Shiow Yin	3	0	100
Independent Director	Ming-Shen Chen	3	0	100

Integrity Management

EirGenix has formulated the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," and the "Guidelines for the Adoption of Codes of Ethical Conduct;" has stipulated punishment and grievance system, and has regularly reviewed, amended, implemented, and promoted business activities to prevent the risk of unethical conduct. The Legal Affairs Department under the Board of Directors is designated as the responsible unit for promoting ethical corporate management, the formation, supervision, and implementation of ethical corporate management policies and preventive measures. The violation of ethical corporate management detected during an internal control audit should be handled in accordance with the governing law and regulations and should be reported to the Board of Directors in order to ensure the sufficient implementation of the ethical corporate management, which is to be reported to the Board of Directors annually and regularly. EirGenix shall advocate the insider trading and insider equity related laws and regulations and precautions, "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," the "Guidelines for the Adoption of Codes of Ethical Conduct," and procedures for preventing insider trading to the board directors and management at least once a year; also, shall convey the relevant measures and the latest legal information to the department head and the management.

The HR Department will raise new employees' awareness of the Company's code of ethics, management measures and regulations on their first day of work. The Audit Office and the Finance Department will send electronic or paper files of the above regulations and practical cases to directors, managers, and employees from time to time, to duly implement ethical management and prevent insider trading. All measures and regulations are disclosed on the Company's internal and external websites for employees to follow.



EirGenix has established the Ethical Corporate Management Best Practice Principles and Guidelines of Conduct for Integrity Management. In the event of any breach of integrity, employees can report it at any time to the heads of department, the Legal Department, or the Audit Department through the dedicated reporting email address (integrity@eirgenix.com) or using any other available reporting channels. EirGenix has implemented the principle of confidentiality to ensure a secure reporting process.

In addition, the Legal Affairs and Audit Office of EirGenix inspects each unit occasionally and reports the inspection results to the Board of Directors and analyzes and evaluates the business activities with high risk of unethical conducts within the business scope.

Ethical Corporate Management Best Practice Principles

- The Company shall base on the business concept of integrity, transparency, and responsibility to formulate ethical-based policies for the approval of the Board of Directors. The Company shall also establish a sound corporate governance and risk control mechanism to create a business environment beneficial to a sustainable operation.
- ♣ The Company shall conduct business activities in a fair and transparent manner based on the principle of ethical corporate management.
- It is prohibited to conduct any unethical act of bribery and acceptance of bribes, illegal political contributions, improper charitable donations or sponsorships, unreasonable gifts, entertainment or other improper benefits, infringement of intellectual property rights, and unfair competitions.
- The ethical corporate management policy should be explicitly stated in the articles and regulations of the Company and in any external document, including the commitment of the Board of Directors and management to actively implement the ethical corporate management policy, which is to be implemented in internal management and business activities truthfully.
- Comply with the governing laws and regulations truthfully to implement the ethical corporate management.

Legal Compliance

In 2022, EirGenix did not incur any significant legal violations.



Risk Management



Risk Aspect	Risk Description	Company Response
Market business risk	It refers to the risk of loss due to the changes in the value of financial assets and liabilities (including assets and liabilities on and off the balance sheet) arising from the fluctuations of market and business risk factors (interest rates, exchange rates, stock prices, and commodity prices).	 Observe the changes in interest rate constantly, maintain good interaction and communication with banks to obtain preferential interest rates, and cooperate with the long-term and short-term capital planning to reduce the Company's overall financing costs. Collect exchange rate information constantly, observe the trend and changes of major currencies in the international foreign exchange market in order to grasp the exchange rate



Risk Aspect	Risk Description	Company Response
		trend, and maintain a good interactive relationship with the bank in order to obtain more extensive foreign exchange information and preferential exchange rate quotations; also, follow up on the impact of inflation on the expenses of the industry continuously. Observe market changes for the Company's reference in decision-marking.
Liquidity risk	Liquidity risk includes market liquidity risk and capital liquidity risk. Market liquidity risk refers to the risk of significant market changes when dealing with or offsetting the held positions due to insufficient or disordered market. Liquidity risk refers to the inability of having assets cashed in or obtaining sufficient funds, which results in the risk of non-performing loans.	The simple and mature structure, simple and clear quotation, open and accessible information, multiple market participants, many quotations offered, liquified capital allocation, and multiple capital sources are all intended for preventing systemic risks in the financial market.
Operation risk	It refers to the risk of uncertainty affecting the normal operation of the Company in biotech drug R&D, and the products developed by the Company or CDMO business, such as, operational risks (material shortages, improper production scheduling, etc.), product quality risks, information system risk, credit risk (referring to the risk of loss caused by the failure of customers, suppliers, and counterparties in performing their obligations or responsibilities), and other quality risks.	 Please refer to the product development and manufacturing for the response to quality risk in details. Please refer to the information security for the response to the information system risk.
Hazard risk	It refers to the risk of loss resulted to the Company due to severe natural or	Please refer to the occupational safety and health for the Company's response in



Risk Aspect	Risk Description	Company Response
	man-made disasters (such as, earthquakes, fires, or chemical spills and pandemics).	details.
Law risk	It refers to the failure in complying with the governing laws and regulations, or the contract without legal effect, going beyond authorization, omissions in clauses, inadequate provision, etc., resulting in the invalidity of the contract with the possibility of loss derived therefrom.	It is to follow the domestic and international governing laws and regulations. The responsible personnel shall observe changes in laws and regulations constantly for the reference of the management. Therefore, the Company is capable of grasping the changes in domestic and international policies and laws at any time with responsive measures implemented effectively.
Protection of intellectual property rights	 ♣ The biotechnology industry is an advanced-knowledge and high-tech-intensive industry; therefore, the leak of business secrets is detrimental to the Company. ♣ The drug R&D involves extensive science and technology development. Therefore, for the sake of avoiding tort or protecting intellectual property rights from infringement, relevant R&D technologies or products should be protected with patents. 	•
Others	The development of new drugs is time-consuming, and it entails the risk of development failure that is time-consuming and costly.	→ Take advantage of the government resources and apply for subsidies from the government and the Ministry of Economic Affairs during the clinical trial of the newly developed drugs in order to reduce the R&D expenditure. In addition, the drug R&D risk can also be minimized with the Company's CDMO stable income and the investment funds



Risk Aspect	Risk Description	Company Response
		from the authorized cooperation partners.
		♣ Prepare adequate funds for support in order to reduce the risk of drug R&D failure. Carefully evaluate the opportunities and benefits of each drug in development. Strive to save resources and control cost rationally. Strictly implement budget management systems to reduce unnecessary expenses.

Cyber Security

EirGenix has included information security in the annual audit project, regularly reviewed and evaluated security measures, and regularly changed various security settings while updating the system and working with professional vendors to ensure information and network security. Furthermore, to ensure that our information system can continue to provide stable services, we have established various redundancy mechanisms and backup systems and improved relevant processes as appropriate and upgraded computer software and hardware in response. The Information Technology Department often sends information security information to employees via emails.

EirGenix joined TW-CERT as a member to receive TW-IASC information on information security in real-time. The person in charge of information security and information system updated or adjusted internal information-related equipment, architecture, and operation procedure shortly after considering the risk level, applicability and feasibility to reduce the possibility of severe damage caused by different forms of internal and external information security risks.

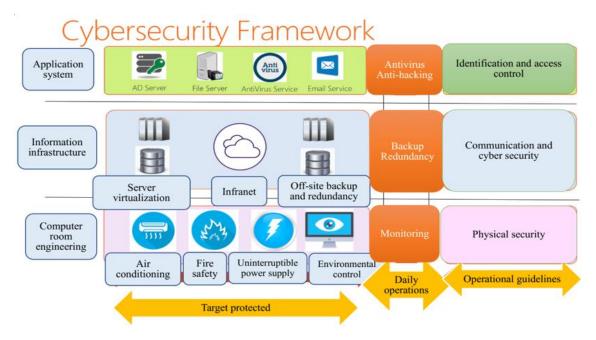
Cyber Security Risk Management Structure

We have also established an information security risk management framework to reduce the risk of unknown information security threats caused by changes in the internal and external information environment. To reduce the unknown information security risks caused by new information technologies adopted and changes in the external environment, the Information Technology Department is responsible for coordinating information security and relevant matters and formulating internal information security plans. After such plans are approved, the department should conduct information security risk management as per the standard operating procedures,



regularly examine internal information security, raise personnel's awareness of information security, and perform information security drills.

EirGenix's information security framework is designed in a layered manner, and the structure is as follows:



Cyber Security Policy

It aims to achieve the purpose of sustainable corporate development, ensure the effective operations of the Company's information systems to support the normal operations of various business activities, and ensure continuous operations to minimize operating losses. When all employees of the Company use information-related systems, this information security management policy is used as the basis for management and compliance.

The information system security policy is divided into the aspects below:

- System and regulations: Update relevant information security management regulations, infrastructure, systems, and information security protection technologies in line with relevant laws and regulations and changes in the Company's business and information technologies to maintain the confidentiality, integrity, and availability of our important information systems, and continuously protect information from various threats. The permissions management and changes of the important information systems should be recorded as a basis for auditing.
- ♣ Information technology management: Update and evaluate information systems in realtime and execute necessary control measures to ensure the security of data, systems, networks, and information infrastructure.
- Personnel and organization: The Information Technology Department should offer information security education and training to raise internal personnel's awareness of



information security and improve their relevant professional skills.

Measures for the Administration of Information Security and Allocates Resources to Cybersecurity Management.

EirGenix actively strengthens the security of the overall information system. Relevant matters, from the information security regulations to the design of information infrastructure, system maintenance and upgrading, professional personnel's training, and raising of employees' awareness of information security, are all included in the scope of information security. We self-examine information security every year to see if relevant systems are aligned with the changes in the environment and make timely adjustments according to needs. We adopted the Taiwan Intellectual Property Management System (TIPS) in 2021 to strengthen the management of the Company's confidential information. Our specific information security management measures implemented are as follows:

Category	Description		Operating method
	Personnel and	4	Personnel accounts management operations should
	group accounts		proceed or be changed after an application is filed and
	and verification		approved by responsible managers in accordance with
	methods		the operating procedures. Each user's use permissions
Permissions	management,		should be immediately revoked after resignation or job
management	permissions		change to prevent unauthorized access.
management	management,	4	Regularly review system-related permissions.
	and system	4	Manage system account life cycle and permissions
	management		accounts.
	permissions	4	Adopt multi-factor authentication and designated login
	management		to manage important systems.
	Data flow	4	Revise data flows into and out of important information
	control and		systems and keep records of the access for auditing.
	auditing,	4	Conduct physical security protection of the information
	physical		system console.
Access	equipment	4	Analyze audit records and issue automatic warnings of
management	access		abnormalities.
	management,	4	Identify the information security level according to the
	audit records,		importance and the degree of risk.
	and incident	4	Adopt digital rights management technology for important
	investigation		files to control the data flow to avoid unauthorized access.
Threat and	Rate the	4	Standardize the user's computer preset.
risk	information	4	Launch operating regulations for external vendors to
management	risks that may		access the Company's information systems.
	be caused by	+	Launch risk assessment procedures for adoption of new



Category	Description		Operating method
	internal employees,	4	technologies. Deploy multiple brands' multi-layer firewalls and cloud
	external	_	email filtering to reduce the chance of external cyber-
	personnel, and		attacks and intrusion of phishing emails.
	potential	4	Strengthen endpoint security, regularly update users'
	vulnerabilities		computers, and install antivirus software.
	in the systems	4	Regularly offer information security education and
	and take		training to improve personnel's awareness of information
	measures to		security.
	reduce risks		
		+	The host has been virtualized in a cluster to improve the
	Maintain the		availability of systems.
	availability and	•	Adopt large storage devices, regularly automate on-site
	integrity of		and off-site backups, and perform recovery tests as
System	data and		planned to ensure the integrity and availability of
integrity and	systems to		systems.
availability	resume normal	4	Adopt multiple redundancy mechanisms for
management	operations in		infrastructure, multiple UPS systems with automatic
	the event of a		generators, N+1 and 1+1 fan coil units, as well as
	disaster or		multiple redundancy measures for internal and external
	damage		network wires and equipment to reduce the chance of
			information service interruption.

Protection of Intellectual Property Rights

EirGenix strives to develop high-quality and market-competitive biological drugs, including self-developed biological drugs and the entrusted manufacturing process development and production services provided to domestic and foreign biopharmaceutical companies. For the sake of properly protecting the Company's R&D achievements and intellectual property rights and maintaining the competitive advantage of the Company's products in the market, the intellectual property management system is specially formulated. It is to ensure the Company's intellectual property management internally, to prevent infringing the intellectual property rights of others, and to enhance corporate governance; also, protect the Company's intellectual property from being infringed externally and reduce the risk of confidential information leakage.

Taiwan Intellectual Property Management System (TIPS)

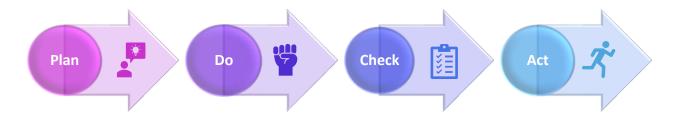
EirGenix had implemented Taiwan Intellectual Property Management System (TIPS) in 2021 and passing TIPS verification in 2021 and 2022 successively. EirGenix manages its intellectual



property using the 'Plan-Do-Check-Act' (PDCA) management cycle. The implementation includes system planning, training, and regular reviews, enhancing the norms associated with the intellectual property management system.

Based on the Company's development goals, EirGenix's legal team cooperates with transnational legal professional teams to jointly study trade secret protection strategies, trademarks, patent arrangement strategies, and practical insight into patents to comprehensively safeguard the intellectual properties of the R&D results.

EirGenix implements intellectual property management systematically and enhances employees' awareness of intellectual property confidentiality. The mission is to obtain, protect, maintain, and utilize the intellectual property and with infringement-avoidance with the right-protection measures adopted throughout the process.



Implementation and Benefits of Intellectual Property Management Policies

In order to properly safeguard the R&D results and maintain a leading innovation advantage, we combine the operating objectives with the assessment of internal and external issues related to intellectual property management, stakeholders, opportunities, and risks. The intellectual property management policies for 2023 are set as follows:

- I. Focus on the trends in the intellectual industry to respond to changes in laws and industrial intellectual property issues and optimize norms for the organization and system.
- II. Strengthen the management of confidential information and implement protection of trade secrets.
- III. Encourage innovation and promote technique entitlement.

Furthermore, EirGenix will continue to implement and optimize the Company's intellectual property management system and establish an intellectual property system with a virtuous cycle to strengthen the Company's competitive advantage.

Protection of Business Secrets

Personnel control

Define the personnel who have access to the relevant business secrets of the Company with their purview assigned, such as: authority control measures, business secret protection and confidentiality regulations, intellectual property ownership, and other related regulations.



Equipment control

For equipment that is prone to cause the loss of confidential and important documents of the Company, control the personnel, purpose, approach, and circulation of information, such as: information security management, information room management, limit of authority, access control system, and other related regulations and measures.

Confidential document control

Stipulate relevant procedures for documents that affect intellectual property, such as, limit of authority setting, access, data system backup and restoration, and other related regulations and measures.

Environmental facility control

Control the facilities designated for accessing confidential documents, define control areas and plan control measures, including but not limited to elevator and access control and zoning control, designated zone for unauthorized personnel, full-time automatic monitoring equipment at control points inside the factory, entry and exit registration with the security guards, and factory patrol related regulations and measures.

Encourage Innovation

In order to encourage continuous innovation and promote intellectual property entitlement, EirGenix established and announced the Regulations Governing Intellectual Property Entitlement in 2022, optimized the proposal registration process, and established an incentive system. Compared with 2021, the proposal for intellectual properties and trade secrets increased 7 times in 2022.

Benefits from intellectual Property Right Protection

Establish and continuously optimize the intellectual property management system to achieve the following benefits through systematic intellectual property management:

- Internal results: 1. Reduce operational risks and reduce the risk of infringement litigation;

 2. Establish a document of the management system and improve the efficiency of intellectual property management; 3. Enhance employees' understanding of intellectual property concepts and confidentiality awareness through training; 4. Improve information security and strengthen confidentiality management; 5. Encourage R&D and innovation.
- External results: 1. Do the utmost to prevent trade secret violations and protect the company's intellectual property from being leaked; 2. Enhance the company's competitiveness; 3. Obtain industrial certification and improve corporate image.





Social Inclusion

Talent Cultivation

EirGenix is devoted to hiring professional talents as the cornerstone for the promotion of product R&D, production, financial management, and engineering management. In response to the development of the business and performance, there is a talent growth rate of more than 30% every year, the percentage of high-quality and highly educated talents with master's or doctorate degrees has reached 78%.

Professionals

- → Talents Introduction: Excellent human resources are the cornerstone of EirGenix's sustainable operation. Employees are the most important asset of a company. The Company strives to provide a comprehensive remuneration and welfare system to attract, recruit, and retain outstanding talents; also, rewards employees who perform well and make long-term contributions in order to enhance the Company's competitiveness.
- ➡ Talents Development and Cultivation: Provide employees with training according to their functions and levels, as well as situational education and training based on their status in the company, including newcomers, current employees, and those being promoted to management.

EirGenix talent attraction and retention

- ➡ Talents support the short, medium, and long-term corporate development, as well as the achievement of the Company's strategic objectives. Compensation and remuneration are designed to be competitive, aiming to effectively compete, recruit, retain, and motivate talents.
- The process for retaining talents shall continuously reflect their performance with competitive salary levels. Additionally, diverse methods for cultivating talents within and outside the Company shall be adopted to enhance their sense of self-worth and solidarity to the Company.
- ♣ EirGenix has established the EIRGer's Learning Center for its employees, providing newcomers, general current employees, and managers with education and training according to the learning blueprint.
- Through physical and online courses, the Company holds numerous learning activities and encourages employees not only to develop professional skills, management abilities, and core functions but also to enhance their international outlook and communication skills through various English learning activities.



♣ EirGenix also holds the e-Star Summer Internship Program and Enlightenment Camps for inschool or inter-school youths of college age (over 18 years old). Through these internship programs, the Company works with the students, assists them in their internship, and bridging their knowledge and experience to industrial operations, thereby enhancing the Employer Branding and fulfilling the Company's social responsibilities.

2022 Employee Structure (EirGenix and its German subsidiary)

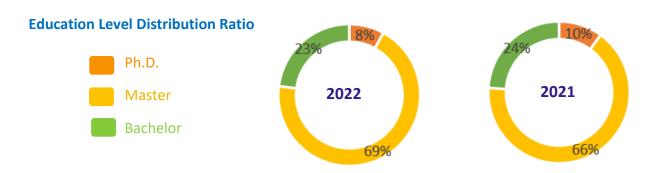
Properties of	Nationality	Male		Female		Total	
Employees	Nationality	Number	Percentage	Number	Percentage	Number	Percentage
Full Time	Taiwanese	225	55%	167	41%	392	95%
Part Time	Taiwanese	1	0%	2	0%	3	1%
Full Time	Non-Taiwanese	6	1%	10	2%	16	4%
Part Time	Non-Taiwanese	0	0%	0	0%	0	0%
Т	otal	232	56%	179	44%	411	100%

Ago Dictribution	Male		Female		Total	
Age Distribution	Number	Percentage	Number	Percentage	Number	Percentage
Under 30 years old	66	16%	57	14%	123	30%
31 to 50 years old	149	36%	114	28%	263	64%
Over 51 years old	17	4%	8	2%	25	6%
Total	232	56%	179	44%	411	100%

Joh Catagony	Male		Female		Total	
Job Category	Number	Percentage	Number	Percentage	Number	Percentage
Management	21	5%	38	9%	59	14%
Marketing	10	2%	8	2%	18	4%
Research and development	48	12%	59	14%	107	26%
Engineering	153	37%	74	18%	227	55%
Total	232	56%	179	44%	411	100%



Catagori	Job Rank	Definition	Male	Female	Т	otal
Category	JOD Kalik	Definition	Number	Number	Number	Percentage
	Senior manager	Assistant vice president and above	15	10		
Management	Middle manager	Deputy assistant vice president, senior manager, manager	22	14	68	17%
	Junior manager	Assistant manager, supervisor	5	2		
Non- Management	General staff	Researcher, engineer, administrator, employee, etc.	190	153	343	83%
	y Adjustm	nent				
Actual salary adjustment		Salary adjustment for non-managerial staff	Salary adjustment for manageria (Director level and above)		_	
3.0 % ~ 9	.0 %	4.0 % ~ 10.0 %		0.0 %	6 ~ 5.0 %	



Protection of Labor Interests

In order to fulfill corporate social responsibility and implement the protection of human rights and to offer employees with a fair and safe working environment, in accordance with the "Universal Declaration of Human Rights", "International Bill of Human Rights", the "Ten principles of the United Nations Global Compact", the "United Nations Guiding Principles on Business and Human Rights", and the "Declaration of Fundamental Principles and Rights at Work" by the International Labour Organization, the Company values internationally recognized employment policies and principles and incorporates human rights evaluation into the Company's material issues of sustainability to formulate the Company's human rights policy. The Company also complies with regulations in Taiwan, such as the Labor Standards Act, the Act of Gender Equality in Employment, and the Occupational Safety and Health Act, and makes commitment to labor's rights to work and equality of work. As for possible legal violations or sexual harassment in the workplace, the Company not only adopts a zero-tolerance policy but also implements measures for prevention, control, handling complaints, and punishment. EirGenix always maintains a harmonious relationship with its employees. There have been no lawsuits or controversies.



In accordance with domestic laws and policies, our human rights policy and practical management program are as follows:

Diversity, inclusion, and equal opportunity:

In terms of recruitment, remuneration and benefits, training, performance evaluation, promotion, resignation, or retirement, the Company treats all employees and job applicants equally regardless of their socioeconomic status, age, gender, sexual orientation, marriage, family status, disabilities, race, religion, appearance, nationality, language, political affiliation, parentage, culture, values, or pregnancy. We also provide effective and appropriate grievance mechanisms and diverse communication channels to avoid situations that endanger employees' rights and interests, thereby achieving equal employment.

Against forced labor and child labor:

To ensure compliance with corporate social responsibility and ethical standards, the regulations on normal working hours and extended working hours, leave, paid leave, and other types of leave are in compliance with labor laws. We do not force employees to perform labor services. EirGenix complies with the local regulations on the minimum working age and does not employ child workers.

♣ Physical and psychological health, work balance, and a safe work environment:

EirGenix attaches great importance to safety and health in the workplace for employees to work in a healthy, safe, and humane environment with a healthy body and mind.

In 2022, EirGenix obtained ISO45001 certification for its occupational health and safety management systems, appropriately preventing employees' injuries and illness during work and providing them with a safe and healthy workplace.

EirGenix encourages employees to participate in health promotion activities and set up their own clubs to bond through club activities. In addition to holding the year-end party, cycling, and basketball games to balance their life and help them bond, EirGenix has installed fitness equipment for them to use after work.

Harmonious relationship between the Company and the employees:

EirGenix communicates with employees not only through Town Hall Meeting and Labor-Management Meeting but also through internal emails, office displays, and suggestion boxes for employees to provide their opinions at any time. The Company also meets the needs of employees in a timely manner through communication, education, and incentive mechanisms. EirGenix has always maintained a harmonious relationship with its employees and has not had any dispute between employers and employees requiring settlements in 2022.



In addition to declaring a zero-tolerance policy for legal violations in the execution of business and implementing prevention and control measures against sexual harassment in the workplace, the Company also offers a system for submitting complaints and enforces disciplinary measures. In order to address violations and injustices due to unequal power dynamics, disparate physiological conditions, and gender inequality in the workplace, which may be faced by employees with diversity, the Company has implemented measures for preventing and addressing harm.

Concept of Talent Diversity

EirGenix is devoted to providing an equal and fair working environment that protects human rights, in response to the diversity of talents, and undertakes inclusive and caring measures to take care of employees in need.

- ♣ Diversity: Pay appropriate attention to the employees' diversity in aspects of socioeconomic status, age, gender, sexual orientation, marriage, family condition, physical ability, race, religion, appearance, nationality, language, political orientation, parentage, culture, values, pregnancy, etc.
- Fairness: Treat employees fairly. Never violate their human rights and labor rights due to diverse differences. Offer employment equity.
- Inclusiveness: Respect and provide appropriate care and care measures according to their diversity. Offer a working environment that is safe, comfortable, and fair.

The total number of the Company's employees in Taiwan for 2022 was 408. 231 of them are males, accounting for 56.6%, and 177 of them are females, accounting for 43.4%. The female managers account for 38.2% of the management, which indicates that the Company guarantees equal rights to work for both genders and creates equal chances for competition and development.

In 2022, 1 indigenous person and 5 individuals who were physically or mentally disabled were employed. Minorities account for 1.47% of the total employees.

In 2022, 3 elderly persons were employed, accounting for 0.74% of the total employees.

Complaint Mechanism

In addition to Town Hall Meetings, employee surveys, and labor-management meetings, which provide harmonious and open-minded communication channels for employees to submit their opinions and problems, the Company also offers an effective and appropriate complaint mechanism to prevent and respond to the violations against employees' interests in a timely manner. For example, we have established channels for prevention and "complaint of sexual harassment", a labor-management mailbox, satisfaction surveys on education and training, and opinion surveys on group meals. The Company is dedicated to providing a reasonable and secure workplace.



Total Number and Percentage of New and Resigned Employees of EirGenix, Inc. and its German Subsidiary in 2022.

New Employees

Ago Distribution	Male		Fe	male	Total	
Age Distribution	Number	Percentage	Number	Percentage	Number	Percentage
Under 30 years old	34	20%	41	24%	75	43%
31 to 50 years old	48	28%	43	25%	91	52%
Over 51 years old	4	2%	4	2%	8	5%
Total	86	49%	88	51%	174	100%

Resigned Employees

Ago Dictribution	М	Male		male	Total	
Age Distribution	Number	Percentage	Number	Percentage	Number	Percentage
Under 30 years old	12	19%	16	25%	28	44%
31 to 50 years old	14	22%	18	28%	32	50%
Over 51 years old	2	3%	2	3%	4	6%
Total	28	44%	36	56%	64	100%

Education and Training

EirGenix practices the concept of "lifelong learning" to carry out the talent development plan, designs a continuous and diversified learning program to improve the occupational quality of employees, enhances the efficiency and quality of each employee, and realizes a learning-oriented organization.

EirGenix has a customized education and training program offered every year, which includes pre-employment and on-the-job training for employees. In addition to a completed new-recruit training and GMP training program, three series of courses are provided to employees: A. Professional courses B. Leadership and management courses, and C. Core functional courses plus advanced English language courses. The Company cultivates professional talents, enhances organizational and corporate concepts, and upgrades industrial competitiveness through the aforesaid education and training courses.

As the best CDMO partner of international pharmaceutical companies, EirGenix gives priority to complying with relevant international GMP regulations with its core business of developing biosimilars. The Company's personnel who perform GMP-related operations in accordance with the GMP guidelines must receive appropriate education and training; also, tasks may only be performed after gaining a detailed understanding of the production or analytical activities. Therefore, GMP-related education and training is extremely important in EirGenix.



In addition to ELC and GMP, there is an ad hoc departmental training system (TTr - Technical Training), as well as EMS environmental and occupational safety training in the Company.



EIRGer's Learning Center

EIRGer's Learning Center is built to shape the EirGenix into a learning organization. Also known as ELC, it provides the employees with diversified training courses. The majority are professional courses, followed by leadership programs and core competency training. Below are the three aspects of the learning themes:

- Experts Program. The training covers professional topics such as cGMP, CMC, biologics, and manufacturing.
- Leadership Program. This program is designed for the current managers and potential supervisors, in which management skills, team building, communication, coaching, strategical thinking, and leadership mindset are provided.
- Common Knowledge Program, as known as core competency training, in which ELC intends to build up morale and teamwork for employees, and also most common knowledge education and training courses are designed to develop employees.



Training hours and total training budget of EirGenix, Inc. and its German subsidiary in 2022.

Total training hours and total training budget

Total employees	Number of People	Total Training Hours	Total Training Budget (NTD: dollar)			
Male	231	20,899	3,124,380			
Female	177	13,402	2,089,588			
Total	408	34,301	5,213,968			

Average training hours and average training budget

Total employees	Average Training Hours	Average Training Budget (NTD: dollar)
Male	90.47	13,525.45
Female	75.72	11,805.58
Total	84.07	12,779.33

Total emp	oloyees	Total Number of People	Total Training Hours	Total Training Budget (NTD: dollar)
	Male	42	2,465	491,433
Management	Female	26	1,647	345,023
	Total	68	4,112	836,456
		Total Number of People	Total Training Hours	Total Training Budget (NTD: dollar)
Non-	Male	189	18,434	2,632,947
Management	Female	151	11,755	1,744,565
	Total	340	30,189	4,377,512

2022 Employee Training Satisfaction

, ,	Highest	Lowest	Median
EIRGer's Learning Center	4.91	4.2	4.56
New Employee Orientation	4.7	4.5	4.6

Note: The full score is 5.0. Satisfaction with the course is a comprehensive outcome based on the contents, teaching by the lecturer, environment, service, self-evaluation, etc.



2022 Manager Training

2022 Senior Manager Training & Strategic Meeting









Occupational Safety and Health

EirGenix, for showing respect to the employees, related workers, and stakeholders, and for fulfilling corporate social responsibilities, is committed to improving the working environment, reducing the probability of hazard occurrences, cultivating an excellent safety and health culture, and pursuing environmental resource sustainability. In 2021, EirGenix obtained ISO 45001 certification for the management system of occupational health and safety (OHS). EirGenix's OHS and energy policies commit to the following:

- Complying with laws and regulations: comply with the governing laws and regulations, and provide personnel with safe and healthy working conditions.
- Risk and opportunity control: respond to environmental safety requirements and risk opportunities, and prevent injuries, diseases, and environmental pollution.
- ♣ Enhancing ability awareness: implement environmental and safety and health education and training and improve employees' environmental safety and health awareness.
- Staff consultation engagement: understand the needs and expectations of workers and stakeholders and enhance partnerships.
- Caring for environmental resources: adhere to process improvement, achieve the goals of environmental protection, energy saving, and recycling reduction.



- ♣ Promote green purchase: Support improvements in energy performance and design and prioritize the procurement of energy-saving products and services.
- Substantiating continuous improvement: set up environmental safety and health objectives continuously to improve performance and create a diversified and friendly workplace.

Employee Safety and Health

- New recruits are required to take the First-Day Training on occupational safety and health. Arrange occupational safety and health education and training program regularly for at least twice a year, with at least 3-hour safety education training included each time. The main contents of the training courses include fire drills, toxic chemicals substances disaster contingency drills, occupational safety knowledge, and classification and use of chemicals.
- Provide adequate personal protective gears according to the needs of the working environment.
- Arrange staff nurses to provide healthcare for staff on a monthly basis. In addition, arrange occupational doctors to conduct health interviews with the employees at the factory on a quarterly basis in order to provide them with health consultation and care for their physical and mental health. Arrange health seminars regularly to provide the employees with a healthy and comfortable workplace.
- ♣ Each employee shall receive a health checkup every two years; also, special health checkup will be arranged every year for those who perform special work in accordance with the Occupational Safety and Health Act.
- Arrange occupational safety and health and GMP related education and training program regularly; also, arrange staff health checkup and employee group insurance to ensure the safety and health of employees.

Working Environment

- Arrange regular employee operation and working environment monitoring every six months, including illumination, carbon dioxide concentration, noise, high temperature, chemical operations, etc. in order to have the employees worked in a safe and harmless workplace.
- Inspect the work environment every day, arrange regular inspections, and check with the employees for any area to be improved regularly in order to eliminate hazards and uncertain factors, and to provide the employees with a safe and secure environment.
- ♣ Provide female colleagues who are pregnant or have given birth within the past year with a designated parking space to create a friendly environment for them. Additionally, establish a nursery room within the facility and offer breastfeeding hours for nursing mothers, providing them with time and space to breastfeed without worries at work.



Charitable Activities and Community Involvement

EirGenix takes "Empathy" as its core value, and spares no effort in social welfare by donating money and carrying out actions. The Company helps the employees internally and invites them to help provide resources to the people and groups in Taiwan and abroad for the benefits of everyone and group the best can be. Share the shareable resources of EirGenix and its employees, that is, give financial support to people in need and train the people in need to help themselves.

Genesis Social Welfare Foundation Winter foods for the poor

Genesis Social Welfare Foundation is compassionate in maintaining humanity and respecting life and cooperating with philanthropists to promote the well-being of vegetative patients and home-based services through joint effort and teamwork. The Company had cancelled the yearend party due to the pandemic; also, the allowance for the aforesaid party is saved and then donated for providing meals to the poor at the year end.



SPBOOK Secondhand Bookstore

Established in 2007, SPBOOK Secondhand Bookstore operates mainly on the sales and purchase of secondhand books and is devoted to passing on and sharing knowledge and emotions. Beyond offering a secondhand book platform to pass on knowledge and emotions, SPBOOK also bears the responsibility for improving education and culture, looking forward to contributing to the popularization of knowledge in society and the education improvement of the next generation. SPBOOK Secondhand Bookstore formulated the plan, "Making Children's Dream Come True Through Reading," to assist children's education by sorting and selling recycled books and donating the revenue from book sales to charity groups. The Company raises funds from colleagues for donations collectively.





Blood Donation Day

EirGenix held a blood donation activity at the Biomedical Science Park with Hsinchu Blood Center. A total of 77 packs of blood were collected in this activity.





SimplyICR Workshop started in Shetou, a strategic town known for its hosiery industry. Most members of the workshop have been studying at the National Changhua Special School located in Shetou Township. After completing school, there are many difficulties in the workplace. After returning to family care, due to the lack of a channel to stay in contact with society, not only are their work and life skills cultivated in school gradually degraded, but they also easily become a burden to the family and society. In order to mitigate this situation and keep members in touch with society, some of the parents provide production lines of socks for the members to practice and give them a chance to put the packing skills learned at school to use. Many parents organized local resources to establish a workshop for small daytime tasks and create the brand SimplyICR, offering members a work environment that is simple and uncomplicated. The Company bought its branded merchandise as gifts for the blood donation day.





Sustainable Development

Environmental Sustainability Goals and Measures

The climate change issue has become the operational focus of the business sustainability development. Green operation, environmental protection, and sustainable development are the social responsibilities and commitments of EirGenix. The Company's obligation of implementing environmental protection is clearly defined in the Company's environmental safety and health management policy.

EirGenix is a professional drug R&D and production company with a comprehensive environmental management system established and implemented. The pilot plant of EirGenix had obtained the international GMP standard (PIC/S GMP) certification from the Food and Drug Administration of the Ministry of Health and Welfare in 2014. EirGenix is dedicated to energy saving and environmental sustainability and integrates the concept of green building into Zhubei Plant. EirGenix obtained the green building label certificate (Green building label certificate No.: GB-GF-01-00055) in 2020 and will continue to move towards environmental sustainability.



Green Plant and Energy-Saving and Carbon-Reduction Measures

In the sense of green environmental protection, EirGenix is persistent in pursuing the goal of three-win "occupational safety, environmental protection, and economy" so as to establish and maintain the safety, health, and environment management system. The Company since its incorporation in 2013 has adhered to the principles of law, anti-pollution, environmental protection, operating hazard identification, and workplace refinement to demand all the employees to participate in, improve, and enhance communication continuously. At the same time, in response to the challenges of climate change and the implementation of the national



greenhouse gas reduction, EirGenix continues to plan and promote various energy-saving and carbon-reduction measures, and work towards low-carbon transformation in order to realize the Company's sustainable operation.

EirGenix Zhubei Plant was officially in operation in 2019 with the repair and maintenance service performed regularly on various environmental protection and control equipment so as to ensure the normal operation of various environmental protection and prevention equipment and systems. A new plant shall be planned in accordance with the orientation of environmental protection. The heavy-voltage equipment, high-energy-consumption equipment, and long-term operation equipment and ancillary equipment are equipped with the high-efficiency IE3 inverter motors. The ice water engine is equipped with the first-class energy-efficient and energy-saving units. The main engine is equipped with double compression capacity regulator that can be adjusted on-site accordingly. The steam boiler is equipped with natural gas boiler and its combustion efficiency is greater than 95% in order to save energy and ease environmental burden. In addition, the responsible employees in each department continue to monitor various equipment, such as, air-conditioning equipment, steam condensate water recovery equipment; evaluate energy-saving measures and promote energy-saving; and plan and evaluate the feasibility of installing solar panels in 2022, which has achieved a comprehensive production kinetic energy and maximized resource usage.

GHG Management

The issue of the global climate change has become a top priority for the sustainable development of an enterprise. EirGenix is based on a sound corporate governance and integrity management and actively implements various corporate sustainability goals while pursuing the growth of the industry: planning a greenhouse gas inventory and verification program for the progressive move to low-carbon operations; continuously improving energy efficiency and actively managing energy conservation and carbon reduction measures. Also, the greenhouse gas inventory and verification are planned in accordance with the national objective of "2050 Net Zero Emissions." The Company will continue to control the completion of the greenhouse gas inventory and verification in accordance with the references guide and relevant regulations issued by the competent authority.

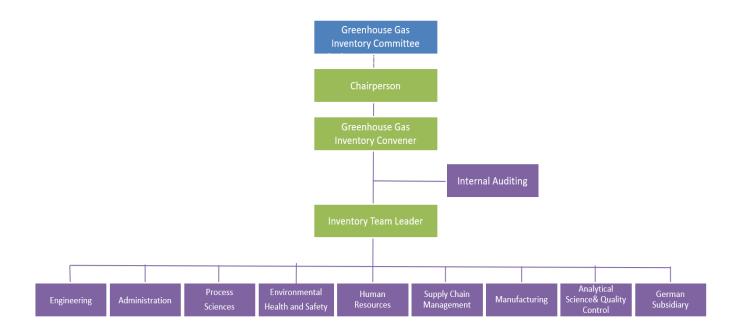
EirGenix regularly evaluates the potential risks and opportunities of climate change to enterprises now and in the future; also, adopts countermeasures for climate-related issues and strives to minimize the impact of the Company's business operations on the environment. In terms of energy saving and reduction of carbon and greenhouse gas emission, the establishment of an energy management system and the effective utilization of energy is one of the keys to the Company's successful sustainable development. Currently, electricity consumption is the main source of the Company's greenhouse gas emissions. In addition to saving electricity consumption as one of the means to reduce carbon, the Company improves energy-saving efficiency of



equipment to reduce the use of non-renewable energy; it also strives to minimize the impact of the Company's operational activities on the environment.

- The Company evaluates the non-production areas, such as, offices or laboratories; also, uses fresh air machines or installs timer in the fans by calculating the exhaust. Air-conditioning equipment are used in the manufacturing area with the precondition of not affecting the Company's process to achieve the purpose of energy saving and carbon reduction.
- The lights in the non-production area are set to automatically turn off at 8:00 every evening. Employees are required to turn off the lights in the unoccupied area.
- ♣ Enhance pollution prevention: boilers are fueled with natural gas to reduce environmental pollution.
- ♣ Maintenance of management system: review various environmental management operations through the operation of the environmental management system in order to refine the long-term operation continuously.
- Operation and setting of auxiliary equipment: Activate the operating equipment through onsite demand and sensor detection to substantially reduce the long-term operation of the equipment.

Greenhouse Gas Inventory Committee





2022 Greenhouse gases emissions

EirGenix conducted an inventory of all greenhouse gas emissions for 2022 within the scope of the company's operations, following the criteria of ISO 14064-1: 2018. The scope of inventory includes the Xizhi headquarters, the Zhubei branch, and the German subsidiary. The total greenhouse gas emissions in 2022 amounted to 17,547.1814 tCO2e, and external verification will be completed by the end of 2023. Therefore, the total emissions mentioned above, along with the following data, have not been verified by a third party. The final data and contents are subject to verification.

Unit: tCO₂e

Item	Source of emission	Headquarters Xizhi	Branches Zhubei	German Subsidiary	Total
1	Direct GHG emissions	74.1310	867.1117	NA	941.2427
2	Energy indirect GHG emissions	3,647.8369	4,999.8963	15.1988	8,662.9320
3~6	Other indirect GHG emissions	7,943.0067		NA	7,943.0067
	Total	17,532	1.9826	15.1988	17,547.1814

- ♣ Direct GHG emissions: There are 4 types of greenhouse gases produced directly by EirGenix: CO2 \ CH4 \ N2O and HFCs.
- ♣ Energy indirect GHG emissions: Greenhouse gas emissions that are indirectly produced by externally purchased electricity, heat, or steam. The source of EirGenix's externally purchased electricity is the Taiwan Power Company.
- Other indirect GHG emissions: Other indirect emissions are produced through outsourcing activities, where the emission source is primarily owned or controlled by other companies.

Electricity Consumption	Year	(Unit: kWh)
(Headquarters Xizhi and Branches Zhubei)	2022	17,373,645

GHG Emissions Intensity

2022	Greenhouse Gases	Consolidated	GHG
(Greenhouse Gases	Emissions	Revenue	Emissions
Emissions	(Unit: tCO2e)	(Unit: million TWD)	Intensity
/ Consolidated Revenue	17,547.1814	1,481.017	11.848
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Water Resource Management

Tap water

EirGenix being a biopharmaceutical company values the importance of water source quality inspection and control and wastewater discharge management, and evaluates the introduction of water-saving processing equipment and expansion of wastewater treatment equipment. Reduce water consumption and wastewater discharge effectively by improving the water recycling rate in order to reduce its impact on the environment at the same time. Contract an external institution to regularly test the water quality. EirGenix has conducted internal monitoring; also, the Quality System Department regularly conducts sampling at the water consumption point.

Plan the balanced water consumption map inside the factory by consulting with the water-saving specialists in the industrial park; find the equipment with the largest water consumption; and adjust the water planning for the equipment with a larger water consumption. The current achievement is illustrated as follows:

- Shorten the irrigation time of each area with the outdoor sprinkler irrigation system.
- ♣ A total of 25~35% RO wastewater in the manufacturing process has been recycled.
- Adjust the discharge volume of the cooling water tower with the discharge conductivity increased in accordance with the suggestions of the Hsinchu Science Park Bureau (NSTC).

Direct the rainwater mat foundation pool water to the cooling water tower for use, which helps reduce the consumption of tap water and recycled water. Install water meters at several tap water inlets, water recycling area, and drainage area to clearly understand the water consumption and to obtain more accurate data on water saving and energy management.

Water Consumption	Year	Water Consumption (Unit: tons)
(Headquarters Xizhi and Branches		
Zhubei)	2022	73,684.83

Water pollution prevention and control

EirGenix complies with the Water Pollution Control Act to ensure minimal environmental impact from wastewater discharge. Xizhi Plant applied for a qualified wastewater operation permit from the local competent authority before carrying out wastewater treatment operations. The wastewater produced by the production process will be discharged to a qualified wastewater treatment plant, and then treated by sewage treatment procedures before being discharged. In addition, we assign a qualified testing agency to conduct a comprehensive semiannual water quality analysis of wastewater to verify the effectiveness of our wastewater treatment procedures and meet legal discharge standards. We focus not only on the quality of products produced but also on ensuring that the treated wastewater meets relevant standards.



EirGenix while planning the new plant adheres to the goals of environmental protection. Although it does not require a discharge permit for the construction of the Zhubei Plant, a complete wastewater system was constructed to effectively treat the wastewater discharged from the factory in order to comply with the management standards of Hsinchu Science Park. Currently, EirGenix has a designated Class A wastewater operator in service.

Our water pollution policy is not only a regulatory requirement, but also a commitment to our responsibilities for environmental protection. EirGenix will continue to strive to keep pace with the times and contribute to the sustainable development of the world.





Waste and Toxic Chemical Substances Management

EirGenix attaches great importance to environmental protection. Since its incorporation, we have complied with the relevant environmental regulations and government policies, committing ourselves to improving the efficiency of resource utilization. In order to minimize the environmental impacts of our products and achieve the goal of sustainable operations, we obtained ISO 14001 certification (Environmental Management Systems) in 2022. EirGenix engages in the pharmaceutical R&D industry without using materials that have a severe impact on the environment. Additionally, we are free from problems related to air pollution, environmental noise, vibration, etc. EirGenix has formulated relevant management policies addressing various environmental issues.

Waste Management Policy

EirGenix tries to use only recyclable consumables as much as possible. Except for products and consumables that involve chemicals or those need to be sterilized in the process or experiment, which need to be collected and handed over to qualified treatment plants for incineration, other wastes are sorted (such as, plastic empty bottles, paper, metal cans,



aluminum cans, etc.) and handed over to the resource recycling plant for recycle and reuse in order to protect the environment.

EirGenix for the purpose of effectively managing and controlling industrial waste has implemented waste sorting, collection, storage, management, and removal strictly; also, has contracted qualified removal and treatment service providers to have waste disposed, treated, recycled, and reused in accordance with the "Waste Disposal Act." EirGenix tries to use recyclable consumables as much as possible, except for the sterilized products in manufacturing process or in experiment that need to be collected and sterilized first, and then handed over to a qualified treatment plant for incineration in order to protect the environment. EirGenix has 2 Class A waste operators in service currently.

Total amount of outsourced waste treatment (Headquarters Xizhi and Branches Zhubei)	Year	Hazardous waste (Unit: mt)	Non-hazardous waste (Unit: mt)	Total (Unit: mt)
	2022	7.9286	75.4426	83.3712
	2021	15.5376	38.5286	54.0662

.	The environmental protection personnel of EirGenix have declarations made on the Internet lawfully; also, have followed up on and confirmed the final treatment status. EirGenix has audited the waste disposal sites occasionally to ensure that waste removal and disposal procedures are in compliance with the governing laws and regulations.
1	It is to be implemented strictly. All waste removal and disposal service providers must have a waste treatment contract signed; also, the Company will contract only the state-run and private-run service providers approved by the competent authority to perform the removal and disposal service.
*	A waste disposal plan shall be proposed in accordance with the Waste Disposal Act for implementation accordingly.

Toxic and Concerned Chemical Substances Management Policy

EirGenix has toxic chemical substances managed in accordance with the "Regulations Governing Toxic and Concerned Chemical Substances." Each unit within the Company has toxic substances management personnel appointed, the operation volume documented according to regulations, and the storage and operation areas clearly marked and locked in control.



EirGenix was appointed as the deputy team leader of the Mutual Defense of New Taipei City in 2016. All personnel related to the management of toxic chemical substances have received professional and regular trainings, and they have possessed certain professional knowledge about toxic disaster response. EirGenix has 1 Class A toxic chemical substances specialist and 4 general professional responders and operators in service currently.

EirGenix and the Environmental Protection Department, New Taipei City Government had jointly held the "2021 Toxic Chemical Substances Disaster Contingency Drill" in 2021 with a focus on the minor operating sites and instructing other minor operations for Class I-III toxic chemical substances companies on how to wear and take off the protective gears, carry out the contingency plan, and provide related support.

In 2022, EirGenix conducted an in-plant "Toxic Chemical Substances Disaster Contingency Drill" to provide training for departments that use chemicals. The content includes: handling procedures when chemical disasters occur, introduction to protective equipment, procedures for putting on and taking off protective clothing, etc. If an accident occurs, frontline personnel can quickly contain it and prevent the disaster from expanding.



TCFD (Task Force on Climate-related Financial Disclosures)

EirGenix aims to promote low-carbon operations with the implementation of ESG strategies, and measures and analyzes the climate-related risks and opportunities with operational development strategies formed in accordance with the "Task Force on Climate-Related Financial Disclosures (TCFD)" announced by the International Financial Stability Board (FSB).

Governance: Disclose the organization's governance around climate related risks and opportunities.

The board's oversight of climate-related risks and opportunities.	 The Board of Directors is the highest governance unit on climate-related issues and is responsible for supervision and decision-making. The responsible unit shall report climate-related issues to the Board of Directors. Enhance sustainability policies and observe climate-related risks and opportunities.
Management's role in assessing and managing climate-related risks and opportunities.	Appoint the director of corporate sustainability management and establish an ESG promotion team.

Strategy: The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.

- (1) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
- (2) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- (3) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.



R	Risks Risk Perception		Risk Factor	Operational and Financial Impact	Short, Medium, and Long term	Response Measures
	Policy and Legal Risks	categories: restrict any impact	Government	Implement carbon pricing mechanism to reduce greenhouse gas emissions and to reduce operation cost.	Short, medium, and long term.	Construct and implement low-carbon operation strategy.
Transition Risks			policies and regulatory compliance	Increase energy reuse ratio.	Short and medium term.	Include energy recycling equipment in the plant construction plan.
				Climate-related legal liability.	Medium term.	Companies, suppliers, and customers implement climate-related policies and regulations.
Transition Risks	Technology Risk	Economy bodies gradually support low-carbon, high-efficiency technological improvement and innovation that will affect the competitiveness, productivity and logistics cost of some organizations, and end-users even.	The timing of new technology development and use.	CDMO services and marketing of self-developed drugs.	Short and medium term.	Production technology is with a focus on low-carbon, high-efficiency technological innovation.



Ri	isks	Risk Perception	Risk Factor	Operational and Financial Impact	Short, Medium, and Long term	Response Measures					
Transition Risks	Market Risk	Product and service mechanism is affected by the supply and demand structure.	Product supply and supply chain.	Increase of production cost	Short and medium term.	Adjust the corporate value chain to show the Company's unique competitiveness.					
Transition Risks	Reputation Risk	Whether the organization is dedicated to building up a "low-carbon operation" image?	Corporate reputation.	Improve the willingness of investing in the company and increasing the opportunities for cooperation between enterprises and customers.	Short, medium, and long term.	A good corporate reputation will help build up a positive business operation.					
Physical	Acute Risk	Physical risks arising from climate change may have an impact on the company's	Increased severity and	Affect operations and increase operating expenses.	Long term.	Formulate a Plant Contingency Plan. Increase the energy recycling ratio.					
Risks	finance, especially a single extreme climate events	finance, especially a single		extreme	extreme	extreme	extreme	extreme	Unstable supply chains	Long term.	Increase number of suppliers and stocks and improve supply chain resilience.
Physical Risks	Chronic Risk	Long-term changes in climate patterns	Continuing climate change	High temperatures could cause rising sea level or prolonged heatwaves.	Long term.	Powered with renewable energy					



Risk Management: The organization identifies, assesses, and manages climate-related risks.

- (1) The organization's processes for identifying and assessing climate-related risks.
- (2) The organization's processes for managing climate-related risks.
- (3) Processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Risk identification Risk measurement Risk monitoring Risk report	Risk response
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Evaluate and supervise the Company's risk-bearing, management, and adaptability in a timely manner in order to enhance corporate governance and establish an effective risk management mechanism. The Board of Directors of EirGenix had the "Risk Management Policies and Procedures" formulated in 2020 as the ultimate guiding principle for risk management of the Company to identify various potential risks (market, liquidity, operation, hazards, legal, and other risks) that may have affected operation and profitability for reference in formulating operating policies. Also, adopt appropriate preventive measures for risk alert and enhance the Company's resilience in response to risk events upon occurrence in order to minimize the impact on the Company's business operation.

The responsible unit is to identify relevant risk factors every year, to measure and analyze the possible impact of risks on the business operation, and develop risk control measures to control potential risks within a tolerable and controllable range, and report the risk management status to the Board of Directors.

Metrics and Targets: The metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

EirGenix evaluates the potential risks and opportunities of climate change to enterprises now and in the future regularly and adopts countermeasures to respond to climate-related issues in order to minimize the impact of the Company's operating activities on the environment. EirGenix has the greenhouse gas inventory and verification planned in accordance with the national objective "2050 Net Zero Emission."



The targets used by the organization to manage climate-related risks and opportunities and performance against targets.

Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

EirGenix has been pursuing a three-win "occupational safety, environmental protection, and economy" in green energy and environmental protection to establish and maintain a "safety, health, and environment management system." EirGenix since its incorporation in 2013 has based on the principles of strictly complying with laws and regulations, pollution prevention and control, environmental and ecological protection, identifying work hazards and optimizing workplace to request all employees to participate in and continue to improve and enhance communication. Also, in response to the challenges of climate change and supporting the implementation of the national greenhouse gas reduction, EirGenix continues to plan and promote various energy saving and carbon reduction measures and works towards low-carbon transformation to realize the Company's sustainable operation.

EirGenix conducted an inventory of all greenhouse gas emissions for 2022 within the scope of the company's operations, following the criteria of ISO 14064-1: 2018. The scope of inventory includes the Xizhi headquarters, the Zhubei branch, and the German subsidiary.





Product Development and Manufacturing

Product Clinical Trials and Development

Biosimilars

Macromolecular biologics cannot be copied 100% even by the reference drug manufacturer. Therefore, the large molecular drug products developed with marketed biopharmaceuticals as reference drugs, according to relevant laws and regulations, must be highly similar to the biological drugs of the original manufacturer (reference drugs) in molecular structure, physics, chemistry, and biology, with no clinical difference in safety, quality and curative effect, which can be called biosimilars only after being checked and approved for marketing by the health authorities. The investment and schedule of biosimilar R&D are much higher than small molecular generic drugs. It is different from the development of new drugs in that the reverse engineering of front-end cell lines and manufacturing processes can make the products highly similar to the original drugs in molecular structure and physical, chemical, and biological product characteristics. This screening cell line and reverse engineering technology and know-hows are difficult thresholds in developing biosimilars. After the process is developed, two stages of human clinical trials are still needed, with the first stage being the Phase I clinical comparison of bioequivalence of drug dynamics in human body, and the second stage being the comparison of bioequivalence of drug efficacy between similar drugs and original drugs. If there is a reliable Biomarker, it can also be used as the main clinical test endpoint. The development of biosimilars is different from that of innovative drugs. The time and cost for the development of innovative drugs are relatively considerable. Especially in the development of later clinical experiments, the failure rate is quite large. On the other hand, if the products of biosimilars reach highly similar and the clinical human dynamic comparison reaches bioequivalence, the failure rate in Phase III clinical practice can be almost negligible.

Customer Health and Safety

Product Quality and Management System

EirGenix has undertaken the Xizhi cGMP pilot factory facilities and excellent technical personnel of the Development Center for Biotechnology. EirGenix utilizes the experience accumulated by the predecessors and the efforts of a strong technical and management team to quickly gain a firm foothold in this industry. EirGenix has transformed from being a pilot plant to a commercial raw material plant along with the official operation of the Zhubei Plant in 2019, the Xizhi Plant passed the GMP suitability survey of Japan's PMDA in 2020, passed



the TFDA inspection in 2021, and receives Establishment Inspection Report (EIR) from US FDA, indicating Zhubei cGMP facility has passed the US FDA's PLI in 2023, which represents the affirmation of domestic and foreign regulatory units and customers on the quality and technology of EirGenix.

EirGenix being the world-leading bio-pharmaceutical company has a strong belief in "Giving Back to Society." EirGenix expects all employees to know the GMP standard by heart and to manufacture quality biopharmaceuticals for enhancing human and social well-being, improving the quality of life, and giving back to society.









Japan PMDA Approval **Certificate**



Taiwan FDA PIC/S GMP Certificate Zhubei Facility





US FDA Establishment Inspection Report





Supply Chain Management

Suppliers (including manufacturers, outsourcers, and contractors) are important partners for EirGenix. EirGenix and its suppliers are committed to a long-term cooperative relation and make the global vision and sustainable management its mission. In addition to considering the technical capabilities, quality, delivery and price competition of the suppliers, EirGenix has also in the general terms and contracts of procurement, EirGenix also requires its cooperative suppliers to comply with laws and regulations related to labor, human rights, environmental protection, safety or health, environment, and society, operate with integrity, and comply with business ethics to jointly enhance the goal of corporate sustainability.

The "Supplier evaluation and management procedures" and "Supplier audit procedures" are established for supplier selection, evaluation and regular audit. The said supply management includes quality, environmental and labor safety and health, technology and supply capabilities and classification and rating management. Also, the Company requires the supply of raw materials to be compliant with CGMP regulations with a safe source before warehousing. Review the social responsibility and environmental performance of suppliers through risk assessment and supplier review management operations; also urge and assist suppliers to fulfill their corporate social responsibilities and improve their environmental management capabilities.

Quality Assurance Policy

- ♣ Ensure the supplier quality system and supply quality through supplier written evaluation or on-site audit.
- ♣ Stable quantity supply and continuous supply:

 Value the importance of stable product supply. Although most of the key raw materials are supplied by the manufacturers only, the multiple factories of the manufacturer are audited and certified. Maintain sufficient supply and stable quantity supply continuously. Consumables are supplied by multiple suppliers.
- ♣ Shorten delivery time: ensure an on-time delivery and communicate in advance to anticipate the inventory preparation plan in order to shorten the delivery time.
- ♣ Pursuit of sustainable development: Comply with international regulations and customer specifications and substantiate the sustainable management of suppliers. Cooperate with partners and grow strong together through information exchange and practical operation. Strive to maintain a long-term cooperative relation with foreign and domestic suppliers to jointly establish a stable supply chain. In addition, request domestic and local cooperative manufacturers to obtain legal registration, and to comply with relevant laws and regulations on labor, human rights, environmental protection, safety and health,



environment and society, etc. or to provide a statement that they meet the requirements and to jointly enhance the objective of corporate social responsibility. The details included in the general terms and contract requirements with our cooperative suppliers are as follows:

- A. Environment: Waste management, energy management, greenhouse gas emissions, water resources management, overall environmental assessment, and compliance with relevant laws and regulations (including, but not limited to, the proper utilization and reduction of energy, promotion of net-zero carbon emission policies, greenhouse gas inventory and verification, prioritizing suppliers who have taken concrete actions for energy conservation and carbon reduction, aiming to move toward a circular economy and become environmentally friendly; proper waste disposal, strengthening the reuse of waste resources, commitment to reducing the impacts of environmental pollution, and implementation of sustainable risk management).
- B. Human rights: Labor safety, occupational health, complaint channels, benefits policies, compliance with relevant laws and regulations (including, but not limited to, prohibition of child labor, protection of basic labor human rights: including labor rights, freedom of assembly, guarantee of working hours and working conditions, compliance with relevant laws and regulations on occupational health and safety, and offering a safe and compliant working environment, smooth channels for complaints, and optimized employee benefit policies).

Supplier Evaluation and Classification

EirGenix conducts supplier written reviews and on-site audit management mechanisms to ensure that the operations are coordinated with suppliers, including raw materials suppliers/manufacturers, general outsourced services, outsourced analysis and inspection (commissioned inspection laboratories), commissioned manufacturing plants, commissioned transportation, and equipment suppliers, comply with regulatory standards and meet the regulations for quality, delivery time, and Good Manufacturing Practice (GMP) required by the Company. The quality control department has established "supplier evaluation and management procedures" and "supplier audit operating procedures" as the standard operating procedures for suppliers and outsourced service providers to strictly monitor the selection, evaluation, and approval of raw materials, materials, and instruments/equipment suppliers. Additionally, EirGenix also requires suppliers to sign a "Quality Agreement" or a "Quality Supply Contract" to ensure that both parties comply with the requirements for products and quality. its suppliers. At the same time, for supplier management and review, GMP product manufacturers are classified as follows: Raw material suppliers, general outsourced services, outsourced analytical inspections (commissioned



inspection laboratories), commissioned manufacturing plants and commissioned transportation and equipment suppliers that are classified as new suppliers and existing suppliers for management.

According to the "supplier evaluation and management procedures" (including written review and on-site audit), suppliers after preliminary evaluation are classified as: approved, qualified, and unqualified. For ensuring that the purchased raw materials and service providers meet the requirements of CGMP or EirGenix, they are graded according to the evaluation results: A (100~81 points), B (80~65 points), & C (< 65 points). Manufacturers who are graded A or grade B can be registered as approved/qualified raw material suppliers and included in the key consumable suppliers list. The qualified supplier renewal operation should be initiated for the approved suppliers after a written evaluation or on-site audit.

Supplier Sustainability Management Ability Selection and Annual Audit

EirGenix for ensuring a sufficient supply of raw materials has the supplier selection and cooperation strategy formulated in order to maintain the source of supply and to prevent the risk of short supply. For the product provided exclusively by only one supplier, EirGenix will strive to maintain a long-term partnership with the said supplier to ensure a stable supply channel and inventory management. At the same time, in terms of risk evaluation, evaluates suppliers based on their business philosophy, financial status, industrial safety and environmental protection, and compliance with laws and regulations.

- Current supplier evaluation: A total of 191 written supplier evaluations was completed in 2022; also, 17 on-site audits were performed. A total of 115 suppliers of raw materials and consumables, and 31 outsourced inspection laboratories and outsourced manufacturing plants; also, 45 outsourced manufacturers for general service and instruments.
- Annual evaluation and frequency of evaluation implemented: The evaluation plan for the next year is provided at the end of each year, except for commissioned manufacturing plants, commissioned inspection laboratories, and commissioned transportation, which are implemented once every two years in terms of frequency. The evaluation score of Level-A to be re-evaluated after five years (implemented once in five years); evaluation score of Level-B to be re-evaluated after three years (implemented once in three years).
- On-site audit: the auditors perform an audit at the manufacturing plant in accordance with the supplier audit procedure.



Supplier Management Process

- Development of suppliers
 Review of basic information and qualification of suppliers
- Accreditation
 Creation of qualified supplier files "Approved/Qualified Supplier List".
- Continuous update
 Irregular updates of file information and corrections to changes.
- Continuous evaluation
 Annual Supplier Evaluation Plan
 On-site audit

With regard to the implementation of contractor review and management, as stipulated by the supplier management policy, it is necessary to include an evaluation of environmental, labor safety, health management, technology, and supply capability. Furthermore, in alignment with the contractor's construction safety and environmental health management operations, it is also necessary to request the contractor's compliance with relevant regulations regarding construction safety, health, and environmental protection. (In 2022, a total of 129 construction cases were executed, comprising 57 cases in Xizhi and 72 cases in Zhubei, with contractors implementing the safety, health, and environmental protection commitment documents.) At the same time, EirGenix is also dedicated to pursuing sustainable development. Contract manufacturers are required to obtain legal registration and diligently adhere to laws and regulations concerning labor, human rights, environmental protection, safety or health, environment, and society. This commitment aims to jointly enhance corporate social responsibility. The practical requirements specified in the 104 signed contracts were implemented in 2022.

Under the global sustainability trend, suppliers have played a very important role. In addition to implementing the existing supplier evaluation system, EirGenix has also set its long-term goal of moving towards the sustainable development of the value chain in cooperation with its suppliers.





Independent Limited Assurance Report

Independent Limited Assurance Report

To EirGenix Inc.

We have been engaged by EirGenix Inc. ("the Company") to perform assurance procedures on the sustainability performance information identified by the Company and reported in the 2022 Sustainability Report and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The sustainability performance information identified by the Company (hereinafter referred to as the
"Subject Matter Information") and the respective applicable criteria are stated in the "Summary of
Subject Matter Assured" on page 86 of the Sustainability Report. The scope of the aforementioned Subject
Matter Information is set out in the "Scope and Boundary" on page 3 of the Sustainability Report.

The respective applicable criteria referred to above are the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports and FAQ issued by TPEx Listed Companies, the latest edition of the GRI Sustainability Reporting Standards (GRI Standards) and the GRI Sector Disclosures published by the Global Reporting Initiative (the "GRI") and the other criteria referred to or designed by the Company based on the Company's industry characteristics and sustainability performance information reported.

Management's Responsibilities

The Management of the Company is responsible for the preparation of the sustainability performance information disclosed in the Sustainability Report in accordance with the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports and FAQ issued by TPEx Listed Companies, the latest edition of the GRI Sustainability Reporting Standards (GRI Standards) and the GRI Sector Disclosures published by the Global Reporting Initiative (GRI) and the other criteria referred to or designed by the Company based on the Company's industry characteristics and sustainability performance information reported, and for such internal control as management determines is necessary to enable the preparation of the sustainability performance information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We conducted our assurance work on the Subject Matter Information disclosed in the Sustainability Report in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China, to identify whether any amendment is required of the Subject Matter Information to be prepared, in all material respects, in accordance with the respective applicable criteria, and issue a limited assurance report.

We conducted our assurance work in accordance with the aforementioned standards including identifying the areas where there may be risks of material misstatement of the Subject Matter Information, and designing and performing procedures to address the identified areas. The procedures performed in a



limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

The extent of the assurance work we performed were based on the identified risk areas and determined materiality, and given the circumstances of the engagement, we designed and performed the following procedures:

- Made inquiries of the persons responsible for the Subject Matter Information to understand the
 processes, and the relevant internal controls relating to the preparation of the aforementioned
 information, to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed selective testing including inquiry, observation, and inspection, to obtain evidence for limited assurance.

We do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls. Our assurance does not extend to information in respect of earlier periods or to any other information disclosed in the Sustainability Report for 2021.

Compliance of Independence and Quality Management Requirement

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Inherent Limitation

Certain Subject Matter Information involves non-financial data which is subject to more inherent limitations than financial information. Qualitative interpretations of the relevance, materiality and the accuracy of data are subject to individual assumptions and judgments.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, we are not aware of any amendment that is required of the Subject Matter Information to be prepared, in all material respects, in accordance with the respective applicable criteria.



Other Matter

The Management of the Company is responsible for maintaining the Company's website. If the Subject Matter Information or the applicable criteria are modified after this limited assurance report is issued, we are not obliged to re-perform the assurance work.

For and on behalf of PricewaterhouseCoopers, Taiwan 28 09, 2023

Summary of Subject Matter Assured

No.	Subject Matter Assured	Applicable Criteria	Page
1	The total employees' average training hours in 2022 is 84.07.	Completed in 2022 in accordance with the company's education and training regulations, total employee training hours divided by the Total number of employees on 2022/12/31.	59
2	A total of 191 written supplier evaluations was completed in 2022; also, 17 on-site audits were performed.	 EirGenix completed the number of written supplier evaluations following "supplier evaluation and management procedures" in 2022. EirGenix completed the number of onsite audits based on "supplier audit operating procedures" in 2022. 	81
3	The total Water Consumption of headquarters in Xizhi and branches in Zhubei is 73,684.83 tons.	Water Consumption: Headquarters in Xizhi and branches in Zhubei based on the water bill certification provided by the Development Center for Biotechnology and the water bill notification provided by Taiwan Water Corporation; the statistical sources are the sum of water bills allocation tables and the sum of water bills in 2022.	68



No.	Subject Matter Assured	Applicable Criteria	Page
4	The total Electricity Consumption of headquarters in Xizhi and branches in Zhubei is 17,373,645 kWh.	Electricity Consumption: Headquarters in Xizhi and branches in Zhubei based on the electricity bill certification provided by the Development Center for Biotechnology and the electricity bill notification provided by Taiwan Power Company; the statistical sources are the sum of electricity bills allocation tables and the sum of electricity bills by Taiwan Power Company in 2022.	67
5	 The total amount of outsourced waste treatment of headquarters in Xizhi and branches in Zhubei is 54.0662 tons in 2021. The total amount of outsourced waste treatment of headquarters in Xizhi and branches in Zhubei is 83.3712 tons in 2022. 	The total amount of outsourced waste treatment of headquarters in Xizhi and branches in Zhubei is based on the statistics in 2021 and 2022 on industrial waste declaration and management information system.	70





Global Reporting Initiative (GRI) Content Index

General Disclosure

EirGenix, Inc. has reported in accordance with the GRI Standards for the period 2022/01/01 to 2022/12/31.

GRI	Disclosure Title	Chapter	Page		
GRI 1: Foundation 2021					
	GRI 2: Gener	al Disclosure 2021			
	1. Organization a	and reporting practices			
2-1	Organizational details	About EirGenix > Company Overview	8		
2-2	Entities included in the organization's sustainability reporting	About this Report	3		
2-3	Reporting period, frequency and contact point	About this Report	3		
2-4	Restatements of information	About this Report	3		
2-5	External assurance	About this Report	3		
	2. Activiti	es and Workers			
2-6	Activities, value chain and other business relationships	About EirGenix > Business Performance Manufacturing > Supply Chain Management	10 79		
2-7	Employees	Social Inclusion > Talent Cultivation	52		
2-8	Workers who are not employees	Social Inclusion > Talent Cultivation	52		
	3. G	overnance			
2-9	Governance structure and composition	Corporate Governance > Governance Practice	31		
2-10	Nomination and selection of the highest governance body	Corporate Governance > Governance Practice	31		
2-11	Chair of the highest governance body	Corporate Governance > Governance Practice	31		
	Role of the highest governance	Corporate Governance >	31		



	in overseeing the management of impacts	Corporate Governance > Risk Management	43
		Corporate Governance >	31
2-13	Delegation of responsibility for	Governance Practice	
2-13	managing impacts	Corporate Governance > Risk	43
		Management	
2-14	Role of the highest governance body in sustainability reporting	About EirGenix > Sustainability Goals	30
2_15	Conflicts of interest	Corporate Governance >	31
2-13	Connicts of interest	Governance Practice	31
2-16	Communication of critical	Corporate Governance >	31
2-10	concerns	Governance Practice	31
2 17	Collective knowledge of the	Corporate Governance >	31
2-17	highest governance body	Governance Practice	31
	Evaluation of the performance	Corporate Governance >	
2-18	of the highest governance	Governance Practice	31
2-13	body	Governance Practice	
2 10	Pomunoration policies	Corporate Governance >	31
2-19	Remuneration policies	Governance Practice	31
2 20	Process to determine	Corporate Governance >	31
2-20	remuneration	Governance Practice	31
2-21	Annual total compensation ratio	Social Inclusion > Talent Cultivation	52
	4. Strategies, F	Policies and Practices	
2-22	Statement on sustainable development strategy	About EirGenix > Sustainability Goals	30
2-23	Policy commitments	About EirGenix > Sustainability Goals	30
2-24	Embedding policy commitments	About EirGenix > Sustainability Goals	30
	Processes to remediate	Corporate Governance > Integrity	
2-25	negative impacts	Management	41
	Mechanisms for seeking advice	Corporate Governance > Integrity	
2-26	and raising concerns	Management	41
	Compliance with laws and	Corporate Governance > Integrity	
2-27	regulations	Management	41
2.20		About EirGenix > Participation in	20
2-28	Membership associations	External Associations	20
0.00	Approach to stakeholder	About EirGenix > Stakeholders	
2-29			22
	• •	Engagement	22
2.22	engagement	Engagement	
2-30	• •	Engagement Social Inclusion > Talent Cultivation	52



Material Topics

GRI	Disclosure Title	Chapter	Page
	GRI 3: Mat	erial Topics 2021	
3-1	Process to determine material topics	About EirGenix > Stakeholders Engagement About EirGenix > Material Topics	22 26
3-2	List of material topics	About EirGenix > Material Topics	26
	Corpora	te Governance	
	1. Integ	rity Management	
3-3	Management of material topics	Corporate Governance > Integrity Management	41
206-2	Communication and training on anti-corruption policies and procedures	Corporate Governance > Integrity Management	41
	2. Le _i	gal Compliance	
3-3	Management of material topics	Corporate Governance > Integrity Management	41
Self-defined topic	Legal compliance	Corporate Governance > Integrity Management	41
	3. Protection of Int	ellectual Property Rights	
3-3	Management of material topics	Corporate Governance > Protection of Intellectual Property Rights	49
Self-defined topic	Protection of intellectual property rights	Corporate Governance > Protection of Intellectual Property Rights	49
	4. Corpor	ate Governance	
3-3	Management of material topics	About EirGenix > Material Topics	26
2-9	Governance structure and composition	Corporate Governance > Governance Practice	31
2-10	Nomination and selection of the highest governance body	Corporate Governance > Governance Practice	31
2-11	Chair of the highest governance body	Corporate Governance > Governance Practice	31
2-12	Role of the highest governance body	Corporate Governance > Governance Practice Corporate Governance >	31 43



	in overseeing the management of impacts	Risk Management	
2-14	Role of the highest governance body in sustainability reporting	About EirGenix > Sustainability Goals	30
2-17	Collective knowledge of the highest governance body	Corporate Governance > Governance Practice	31
2-18	Evaluation of the performance of the highest governance body	Corporate Governance > Governance Practice	31
	Produ	ct and Service	
	5. Custome	r Health and Safety	
3-3	Management of material topics	Product Development and Manufacturing > Customer Health and Safety	77
416-1	Assessment of the health and safety impacts of product and service categories	Product Development and Manufacturing > Customer Health and Safety	77
416-2	Incidents of non- compliance concerning the health and safety impacts of products and services	Product Development and Manufacturing > Customer Health and Safety	77
	6. Product Clinica	l Trials and Development	
3-3	Management of material topics	Product Development and Manufacturing > Product Clinical Trials and Development	77
Self-defined topic	Product clinical trials and development	Product Development and Manufacturing > Product Clinical Trials and Development	77
	En	vironment	
	7. Energy and gree	enhouse gas management	
3-3	Management of material topics	Sustainable Development	64
	GRI 30	2: Energy 2016	
302-1	Energy consumption within the organization	Sustainable Development	64
302-3	Energy intensity	Sustainable Development	64



	GRI 305: Emission 2016					
305-1	Direct (Scope 1) GHG emissions	Sustainable Development > GHG Management	65			
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Development > GHG Management	65			
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Development > GHG Management	65			
305-4	GHG emissions intensity	Sustainable Development > GHG Management	65			





Sustainability Accounting Standards Board (SASB) Content Index

Biotechnology & Pharmaceuticals

Code	Accounting Metric	Category	Disclosure	Chapters	Page				
	Safety of Clinical Trial Participants								
HC-BP- 210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	EirGenix has made it necessary to have the clinical trials reviewed by a third-party ethics committee to ensure the rights and safety of the test subjects.	About EirGenix > Business Performance Product Development and Manufacturing > Product Clinical Trials and Development	77				
HC-BP- 210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-				
HC-BP- 210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries 2	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-				



Code	Accounting Metric	Category	Disclosure	Chapters	Page		
Access to Medicines							
HC-BP- 240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.	-	-		
HC-BP- 240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programmer (PQP)	Discussion and Analysis	EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.	-	-		
Affordability & Pricing							
HC-BP- 240b.1	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-		
HC-BP- 240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Quantitative	Zero (EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.)	-	-		
HC-BP- 240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	Zero (EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.)	-	-		
Drug Safety							



Code	Accounting Metric	Category	Disclosure	Chapters	Page
HC-BP- 250a.1	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	EirGenix has no products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database during the reporting period.	-	-
HC-BP- 250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-
HC-BP- 250a.3	Number of recalls issued; total units recalled	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-
HC-BP- 250a.4	Total amount of product accepted for take back, reuse, or disposal	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-
HC-BP- 250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-
		Counterfeit I	Drugs		
HC-BP- 260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Discussion and Analysis	EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.	-	-
HC-BP- 260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.	-	-



Code	Accounting Metric	Category	Disclosure	Chapters	Page		
HC-BP- 260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-		
	Ethical Marketing						
HC-BP- 270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-		
HC-BP- 270a.2	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	EirGenix has the "Code of Ethic Conduct" and other regulations formulated and has strictly complied with the WHO and "Pharmaceutical Affairs Act," "Pharmaceutical Affairs Act Enforcement Rules" and other regulations related to drugs and medical care. Internal educations and trainings are arranged regularly to ensure the employees' compliance with requirements.	Corporate Governance > Integrity Management	41		
	Employee Rec	cruitment, Deve	lopment & Retention				
HC-BP- 330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Discussion and Analysis	EirGenix establishes a safe workplace and environment, promotes diversified and equal employment opportunities, and attracts talents to join.	Social Inclusion > Talent Cultivation	52		
HC-BP- 330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-	Quantitative	EirGenix discloses relevant data according to the indicators.	Social Inclusion > Talent Cultivation	52		



Code	Accounting Metric	Category	Disclosure	Chapters	Page		
	level managers, (c) professionals, and (d) all others						
	Supply Chain Management						
HC-BP- 430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	Quantitative	0% (EirGenix formulates the audit, evaluation and approval procedures for raw material suppliers to ensure that raw materials are purchased from qualified suppliers, and to ensure that qualified raw materials are used for the production of drugs.)	Product Development and Manufacturing > Supply Chain Management	79		
	Business Ethics						
HC-BP- 510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	Zero (No such incident occurred to the Company during the reporting year.)	-	-		
HC-BP- 510a.2	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	Zero (No such incident occurred to the Company during the reporting year.)	-	-		
Activity Metric							
HC-BP- 000.A	Number of patients treated	Quantitative	EirGenix's self-developed medicines was not yet ready for sales in market during the reporting year.	-	-		
HC-BP- 000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	Quantitative	Please refer to this report for relevant instructions.	About EirGenix > Business Performance	10		

