2023

Sustainability Report

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Letter from the Chairman

EirGenix, Inc.
Chairman
Dr. Lee-Cheng Liu

Since its inception, EirGenix has upheld the belief that "health is a fundamental right of all people," consistently striving for excellence and dedicating itself to developing the biotechnology and pharmaceutical industries. We recognize that sustainable business practices have become essential for every enterprise in the face of growing global environmental challenges and social responsibilities. The year 2023 marks a milestone for EirGenix. The firm's first developed product, EG12014 (a biosimilar to Herceptin®), obtained a license for the drug substance “Trastuzumab” and an approval number for the drug master file (DMF) in April 2023 followed by a license for the drug product "EIRGASUN® vial 150mg" in May 2023 from Taiwan's Ministry of Health and Welfare. In September 2023, we received a positive opinion from the European Medicines Agency's Committee for Medicinal Products for Human Use (CHMP), recommending marketing authorization. November 2023, we obtained formal marketing authorization from the European Commission (EC).

Our second product under development, EG1206A (a biosimilar to Perjeta®), successfully demonstrated bioequivalence in Phase I clinical trials compared to Roche's Perjeta® produced in the U.S. or EU. We are preparing for Phase III clinical trials and negotiating international licensing agreements. We have achieved remarkable success in research and development and implemented multiple initiatives and sustainable development plans in corporate governance, social responsibility, and environmental protection.

In this rapidly changing era, EirGenix will continue to enhance its R&D capabilities and expand its market presence, gradually advancing efforts to reduce energy consumption, improve energy efficiency, and promote green production. We firmly believe that by pursuing economic benefits while addressing social and environmental responsibilities that we can truly realize sustainable development for the company.

Looking ahead, EirGenix will continue to build on a foundation of professionalism and innovation, leading our entire team to embrace a corporate spirit of empathy, honor, responsibility, and a global perspective as we actively pursue sustainable growth and a brighter future. We will constantly strive to surpass ourselves, pursue excellence, and contribute more to human health and societal well-being.

About this Report

Disclosure Scope and Boundaries

The 2023 sustainability report is for the disclosure of the operating activities that took place in 2023. 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.

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 2023. 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: August 2024

Date of next release: August 2025

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.

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Contact

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

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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$4 million in 2023, and it is anticipated to further expand to NT$2 million in 2024.
- 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.
- Implement the risk management mechanism for climate-related financial disclosures (TCFD) to enhance the disclosure of climate-related risks and opportunities.
- Invest green deposit with the bank.

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.
- In 2023, the ratio of new employee of women and men was 48% and 52%, with an average of 43.8% female employees and 38.6% female supervisors.
- 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.
- Obtains ISO45001:2018 Occupational Health and Safety.
- The Xizhi plant has passed inspections by Japan's PMDA and Australia's TGA as a biopharmaceutical manufacturing facility; Zhubei site has obtained the Establishment Inspection Report from US FDA and has passed the Pre-License Inspection (PLI), ensuring the safety of its processes.

Governance

- Top 5% among TPEx-listed companies in the 8th, 9th and 10th Corporate Governance Evaluation.
- EirGenix has established the Corporate Governance Committee organized by the Chairman and four Independent Directors in 2022.
- EirGenix was awarded Taiwan Intellectual Property Management System (TIPS) certification from the Institute of Taiwan Industry to safeguard the intellectual property management system.

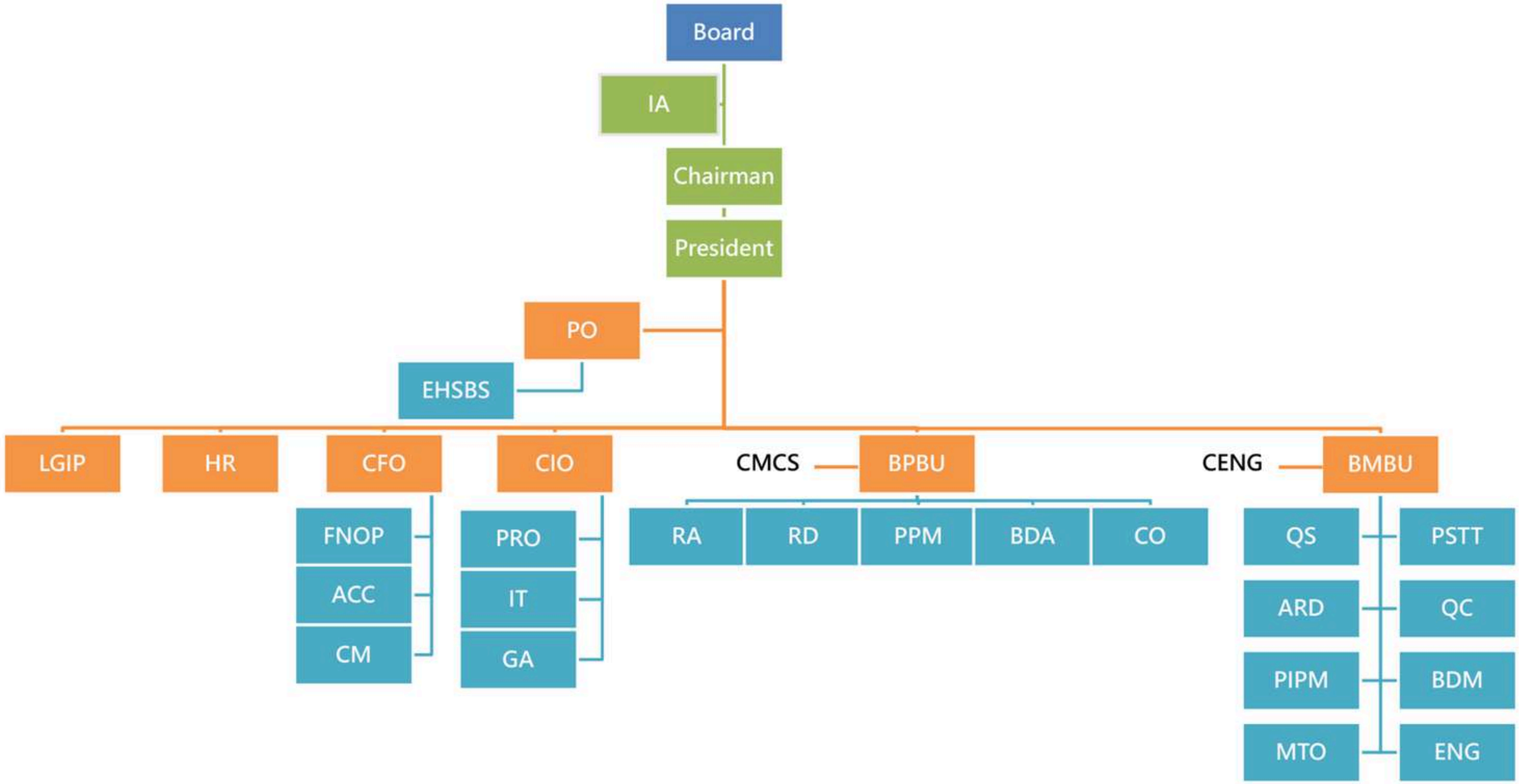
About EirGenix

- Company Overview
- Organization Chart
- Business Performance
- Operational Goals and Strategies
- Participation in External Associations
- Awards
- Stakeholders Engagement
- Material Topics
- Sustainability Goals

Company Overview

Company	EirGenix, Inc.
Headquarters, Branches and Plant	Taiwan: Headquarters Xizhi,Branches Zhubei German Subsidiary
Stock Code	6589TW
Date of Incorporation	December 21st, 2012.
Business Items	Product Development Biosimilars. Bio-pharmaceutical CDMO services.
The number of employees (2023/12/31)	388
Paid-in Capital (2023/12/31)	NT$3,060,516 (thousand)
Revenue (2023)	NT$1,020,653 (thousand)

Organization Chart



Business Philosophy

Core Competence Dual Business Model

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."

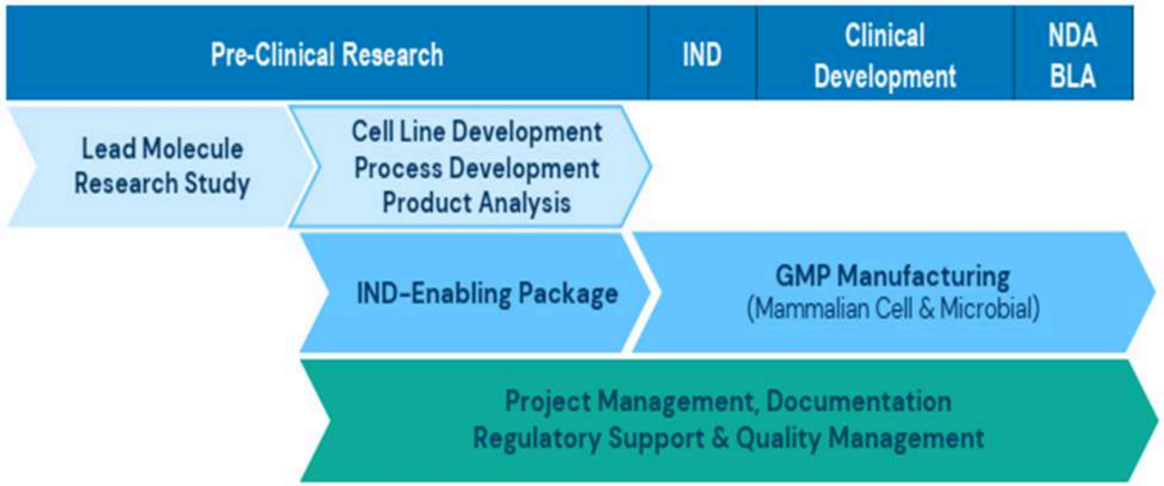
Business Performance

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

Cell Line Experience

9 **Mammalian Cell Lines:**

CHO-K1	HEK293
CHO-S	Hybridoma
CHO-DG44	PER. C6
CHO-C	NSO
CHOZN®	

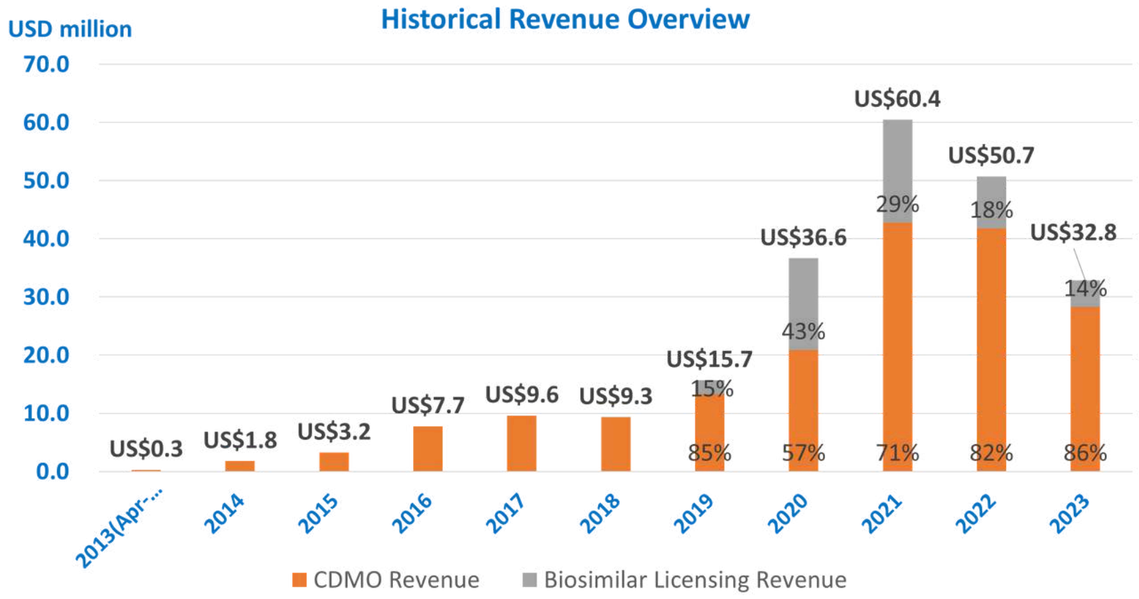
2 **Microbial Cell Lines:**

E. Coli
Pichia

Product Experience

- **36** Monoclonal Antibodies (include ADC)
- **12** Bi-specific Ab & Fc-fusion Proteins
- **28** Recombinant Proteins (incl. 3 with PEGylation)
- **10** Protein Vaccines
- **11** Plasmid DNAs

EirGenix's CDMO Revenue



Capacity Expansion

南部科學園區
SOUTHERN TAIWAN SCIENCE PARK

Xizhi & Zhubei
Mammalian Cell Culture Capacity Production capacity reaches 25,500 L in 2023.
Microbial Fermentation Capacity Production capacity reaches 1,500 L in 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

Product Code	Drug Class	Indication	Target	PROGRESS				
				Pre-Clinical	Phase I	Phase II/III	MAA/BLA	Partner
EG12014 (EIRGASUN@/HERWENDA) Trastuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2	→	→	→	→	PARTNERED WITH SANDOZ
EG1206A Pertuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2	→	→			Currently confidential
EG12043 (TSY0110) Antibody Drug Conjugate	Antibody Drug Conjugate	Cancer	HER2	→				PARTNERED WITH FORMOSA LABORATORIES, INC.
EG13084 (TRZ+PTZ (SC formulation)	Monoclonal Antibody	Cancer	HER2	→				
EG1211X (IO)	Monoclonal Antibody	Cancer	PD-L1	→				
EG1216X Hemato-oncology	Monoclonal Antibody	Cancer	CD38	→				
EG7412X (Recombinant Human hyaluronidase PH20)	Enzyme	N/A	Hyaluronic acid (HA)	→				

	EG12014	Trastuzumab Biosimilar (EIRGASUN® - EirGenix)
Indication	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-Jan, EirGenix received US FDA's Establishment Inspection Report (EIR), indicating Zhubei cGMP manufacturing facility has passed the FDA's Pre-License Inspection (PLI). • 2023-Apr, received the approval letter from TFDA that the API Trastuzumab has obtained the license and the DMF number. • 2023-May, received the market approval letter from Taiwan Ministry of Health and Welfare. 2023-Sept, has been approved by Taiwan National Health Insurance Administration to be enrolled in the reimbursement system. • 2023-Sept, received a positive CHMP opinion, we expected to receive the approval from EMA in the 4Q of this year. • 2023-Nov received the market approval letter from European Commission (EC)	
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	According to the annual financial report of Roche in 2023, the global annual sales of Herceptin reach CHF 1.79 billion, of which the European and American markets account for 42%. In recent years, the global sales of Roche, the original manufacturer of Herceptin, have been declining year by year due to the competition of biosimilars entering the market. However, the global sales of related products developed with its principal component Trastuzumab as the main axis, due to continuous increase of clinical users by the rising incidence of breast cancer and the marketing of biosimilars (as of March 2024, five items have been approved by American FDA and seven items have been approved by EMA of the European Union), maintains growth.According to a 2024 Research and Markets report, global sales of Trastuzumab biosimilars have reached $4.27 billion in 2023, the data of the Taiwan Health Insurance Administration shows that the second place cancer health insurance medical expenses in 111 is breast cancer, with drug expenses of 9.075 billion (107~111 average growth rate of 7.75%). Among them, the breast cancer targeted drug HERCEPTIN, the health insurance expenditure in Taiwan in 111 was as high as 1.8 billion, and the latest health insurance drug price of HERCEPTIN frozen crystal injection form (440 mg) in 113 was NT$43,236 / piece.	

	EG1206A	Pertuzumab Biosimilar
Indication	Early Breast Cancer (EBC), Metastatic breast Cancer (MBC)	
Current Status	• 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. • Schedule to have a FPI for the Phase III clinical study will be in 2024H2. • Global licensing negotiation is actively on going.	
Product Advantages	EG1206A currently ranked as first three as global development process of Pertuzumab, It will be more favorable for reaching the market after the patent of Pertuzumab expired.	
Market Potentials	EG1206A is a biosimilar of Pertuzumab. Since the reference drug of Pertuzumab, Perjeta, launched in 2013, its annual sales have grown rapidly. According to the positive result of Aphinity trial, it can be predicted that the follow-up product development and therapeutic application of EG1206A will be more extensive. According to the annual financial report of Roche in 2023, the global annual sales of this product reach CHF 4.06 billion, with an annual growth rate of 9%, while the European and American markets account for 54% of the revenue contribution.	

	EG12043(TSY0110)	Kadcyla Biosimilar (Antibody-Drug Conjugates)
Cooperative Development	In March 2023, EirGenix and Formosa Pharmaceuticals establish a co-development alliance to develop EG12043 / TSY-0110 (Ado-Trastuzumab Emtansine Biosimilar) for HER2-Positive Breast Cancer.	
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.	
Current Status	We completed the EMA SAWP and FDA pre-meetings for IND filing and different phases clinical designs.	
Product Advantages	EG12043 (TSY-0110) aims to be the first-launched biosimilar of Kadcyla.	
Market Potentials	According to the annual financial report of Roche in 2023, the ADC products developed and marketed by the company with Trastuzumab as the main axis: Kadcyla's global annual sales reach CHF 2.16 billion, with an annual growth rate of 4%, while the European and US markets account for 65% of the revenue contribution.	

	EG1211X	**Atezolizumab Biosimilar**
Indication	Locally Advanced or Metastatic Urothelial Cancer, Locally Advanced or Metastatic Non-Small Cell Lung Cancer, Triple-Negative Breast Cancer, Small Cell Lung Cancer, Hepatocellular Carcinoma	
Current Status	Preclinical evaluation trials are currently underway.	
Market Potentials	As the world's first approved PD-L1 immune checkpoint inhibitor, Roche has invested considerable resources in clinical trials for multiple cancer types. According to Roche's 2023 annual financial report, global annual sales reached 3.77 billion CHF, with an annual growth rate of 9%, of which the European and US markets accounted for 73%.	
	EG1216X	**Daratumumab Biosimilar**
Indication	Multiple Myeloma	
Current Status	Preclinical evaluation trials are currently underway.	
Market Potentials	According to 2022 The Lancet Haematology, there are approximately 176,000 newly diagnosed patients worldwide every year, accounting for 14% of blood tumors. Currently, there are more than 700 newly diagnosed cases of myeloma in Taiwan every year. DARZALEX has also driven a substantial growth in its revenue due to the excellent results of its clinical trials. According to J&J's 2023 annual financial report, global sales reached US$9.7 billion, an increase of 22% from 2022.	

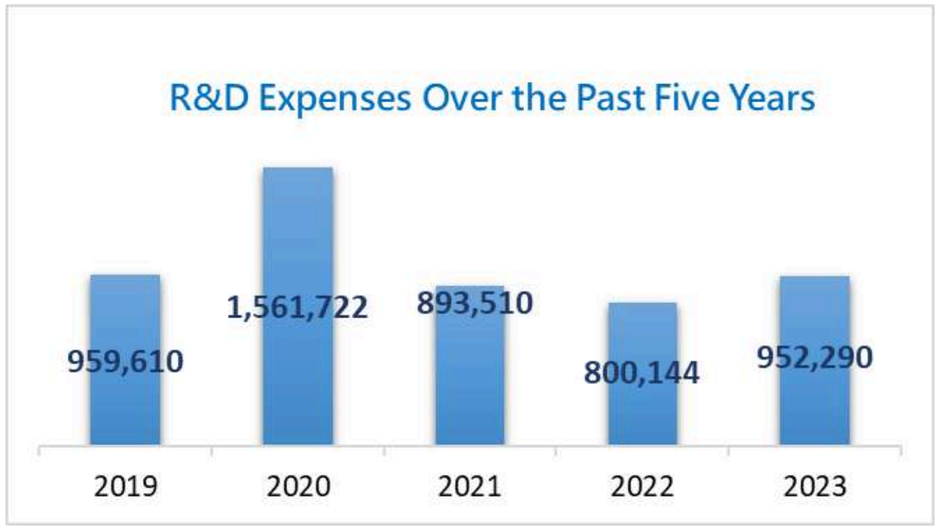
	EG13084	**Pertuzumab _SC formulation**
Indication	EG13084 is a new subcutaneous injection form combines Trastuzumab and Pertuzumab. The reference drug of Trastuzumab and Pertuzumab combined subcutaneous injection, Phesgo, is approved for Early Breast Cancer (EBC) and Metastatic Breast Cancer (MBC).	
Current Status	At present, this plan is in the stage of dosage form development.	
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)	
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 2023, the global annual sales of this product reach CHF 1.21 billion, with an annual growth rate of 64%, while the European and US markets account for 83% of the revenue contribution.	
	EG7412X	**Recombinant Human hyaluronidase PH20**
Indication	Early Breast Cancer (EBC), Metastatic breast Cancer (MBC)	
Current Status	At present, this plan is in the stage of dosage form development.	
Market Potentials	According to the Hyaluronidase Market Size, Share & Trends Analysis Report 2023-2030 report, the global market value of hyaluronidase (hyaluronidase) in 2023 will be US$910 million, of which "recombinant human hyaluronidase PH20 (rHuPH20) "Accounting for 23%. Due to its stable purity, the market share is expected to grow more rapidly. It is estimated to grow at a compound growth rate of 9.4% by 2030 and is widely used in new dosage forms of pharmaceuticals.	

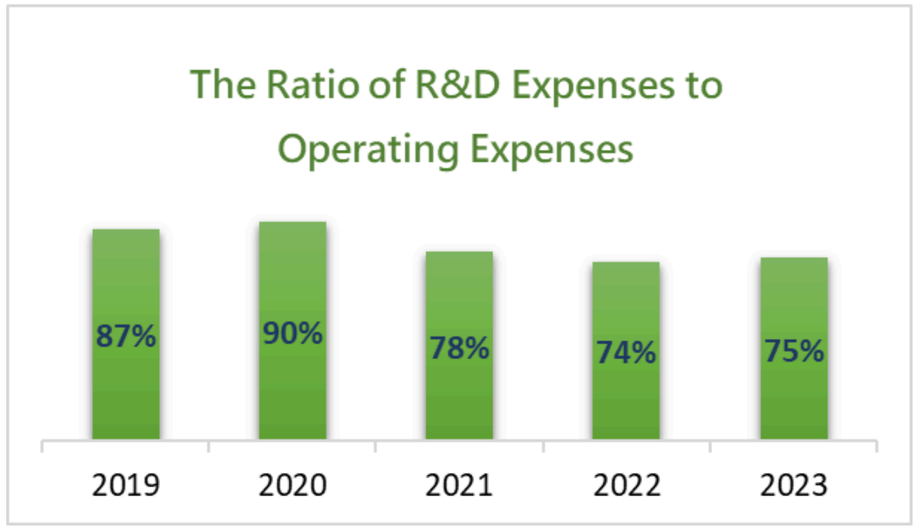
	EG74032	CRM197 Carrier Protein
Indication	EG74032 is modified from diphtheria toxin (Diphtheria toxin) and is no longer toxic after modification by amino acid. Therefore, it can be used as a carrier in manufacturing the conjugate vaccine to promote immune efficacy.	
Current Status	EirGenix's development strategy for EG74032 is to provide small amounts of reagent products (5 mg, 10 mg) to reagent suppliers and research institutes for research and development and to provide products with GMP specifications above gram level to research and development manufacturers for drug development. EG74032 can be used not only by manufacturers that are developing vaccine biosimilars but also by other manufacturers that are developing new vaccine products. At present, EirGenix has completed the development and pilot run of EG74032 process, with the current production scale reaching a 150-liter fermentation tank, which has been sold at home and abroad.	
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.	
Market Potentials	This product is widely used in vaccine products, used as a carrier to make conjugate vaccines. Many vaccines of this product have been put on the market, and many vaccines are also under clinical development. With the example of Prevnar® 13 produced by Pfizer, this vaccine chemically conjugates carbohydrate suspensions of capsular antigens of Streptococcus pneumonia serotypes 1, 3, 4, 5, 6A, 6B, 7F, 9V, 14, 18C, 19A, 19F, and 23F with this carrier protein to prepare the conjugate vaccines. At the same time, it has also been applied to the clinical development products of many large international pharmaceutical companies (such as Novartis and Mitsubishi Tanabe Pharma Corporation) for the production of various conjugate vaccines such as Haemophilus B vaccine, typhoid vaccine or meningitis vaccine, showing its wide application.	

R&D Expenses

Unit: NT$ thousands; %

Item \ Year	2019	2020	2021	2022	2023
R&D Expenses (A)	959,610	1,561,722	893,510	800,144	952,290
Net Operation Revenue (B)	1,102,338	1,736,671	1,151,365	1,087,271	1,268,718
(A)/(B)	87	90	78	74	75





Financial Performance

Unit: NT$ thousands

Item \ Year	**2019** Parent company only	**2020** Consolidated	**2021** Consolidated	**2022** Consolidated	**2023** Consolidated
Net Operation Revenue	476,085	1,071,838	1,697,359	1,481,017	1,022,653
Gross profit	254,667	750,667	1,093,054	756,452	236,741
Income (Loss) from operations	(847,671)	(986,004)	(58,311)	(330,819)	(1,031,977)
Non-operating income and expenses	(13,254)	(55,319)	17,146	216,504	118,327
Income (Loss) before tax	(860,925)	(1,041,323)	(41,165)	(114,315)	(913,650)

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 other asian market drug permit license.
- EG12014 (HERWENDA® - Sandoz | EIRGASUN® - EirGenix) market launch.
- EG1206A application submitted for Phase 3 trials.
- Application for EG12043 (TSY0110) clinical trials (IND).
- EG1211X pre-clinical preparation completed.
- Expansion of Building B at Zhubei plant to increase the microbial capacity to 1,500L in 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.
- Currently the establishment of a development alliance for biosimilars in immuno-oncology is ongoing. According to the development schedule, a new product will be introduced to the market each one to two years starting in 2027. 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 2023.
- 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	Member
Taiwan Parenteral Drug Association	Member
Taiwan Antibody Association	Director
Taiwan Research-based Biopharmaceutical Manufacturers Association	Director
Institute for Biotechnology and Medicine Industry	Member
New Taipei City Biotechnology Alliance	Member
Taiwan Bio Biosimilar Functional Committee	Chairperson

Awards

2023 National Pharmaceutical Technology & Research Development Award,(NPRDA) Gold Metal Award

Top 5% among TPEx-listed companies in the 10th Corporate Governance Evaluation.

ISO45001 Occupational Health and Safety

ISO14001 2015 Environmental Management System

TIPS certification from the Institute of Taiwan Industry

Sliver award of Enterprise Version of Talent Quality-management System

Stakeholders Engagement

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 operation and financial information 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 9th,2023 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
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"	• 4 "Public Investor Conferences" (as of October 2023) • Over 36 Multiple investor's visits and video conferences • Daily IR mailbox and hotline reply • 27 Multiple important news releases (as of October 2023) • Send monthly revenue results and EirGenix's press releases to the mailbox of shareholders and investors. • Hold general shareholders meeting every year. • Annual general meeting prospectus, and financial statements

Stakeholders	Subjects of concern	Communication channel	Communication and response
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
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 • Arrange occupational safety and health and GMP related education and training program • ELC-EIRGER's Learning Center has arranged a total of 14 classes, totaling 62.5 hours (as of October 2023). • Monthly staff meeting • Quarterly Town hall meeting

Stakeholders	Subjects of concern	Communication channel	Communication and response
Suppliers	• Corporate governance • Products and technologies • Risk management • Regulatory compliance	• 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	• Workplace Environment Health and Safety • Regulatory compliance • Business exchanges and cooperation in the industrial park	• 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.

Identification of Material Topics

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:

•ECONOMIC	•ENVIRONMENTAL	•SOCIAL	•CORPORATE GOVERNANCE	•PRODUCT SERVICE
• Company operating performance and risk management • Anti-competitive practices	• Energy and greenhouse gas management • Water resource management • Waste management	• Focus on human rights • Labor relations • Occupational health and safety • Education and training • Community investment • and participation • •Procurement and supply chain management	• Corporate governance • Ethical management • Protection of intellectual property rights • Legal compliance	• Product clinical trials and development • Customer health and safety

Quantified Impact Levels

EirGenix distributed questionnaires to supervisory-level officers.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 7 material 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.

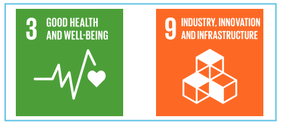
Ranking	Aspect	Topic	Positive Impact Rank	Negative Impact Rank	Sum of Ranks
1	Product Service	Customer health and safety	1	1	2
2	Corporate Governance	Ethical management	2	2	4
3	Corporate Governance	Legal compliance	4	2	6
4	Corporate Governance	Protection of intellectual property rights	4	2	6
5	Product 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

Ranking	Aspect	Topic	Positive Impact Rank	Negative Impact Rank	Sum of Ranks
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
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

After observing international developments and industry trends, as well as the overall economic and internal/external environment, EirGenix has not identified any significant changes. Therefore, it will continue to follow the material topics outlined in 2022.

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.		Product Development and Manufacturing
Ethical management	Corporate Governance	Basis of the company's sustainable operation.	Influence on the company's reputation and development.		Corporate Governance
Legal compliance	Corporate Governance	Establishment of a good corporate example.	Influence on the company's reputation and development.		Corporate Governance
Protection of intellectual property rights	Corporate Governance	Maintenance of the company's core competitiveness.	Influence on the company's profitability.		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.		Product Development and Manufacturing
Corporate governance	Corporate Governance	With good supervision and execution capabilities.	Make investors concerned about the company's operation.		Corporate Governance
Energy and greenhouse gas management	Environmental	Sustainable development of the earth.	Continuous global warming and the shortage of resources.		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.

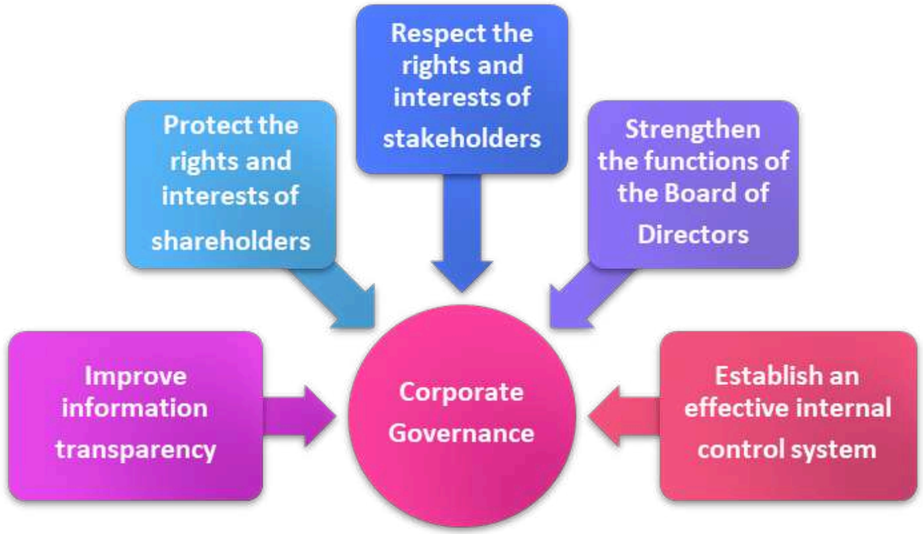
Corporate Governance

- Governance Practice
- Integrity Management
- Risk Management
- Cyber Security
- Protection of Intellectual Property Rights

Governance Practice

Keynotes

- 3 female Board of Directors members
- Board of Directors attendance rate 94.9%
- Remuneration Committee attendance rate 93.75%
- Audit Committee attendance rate 100%

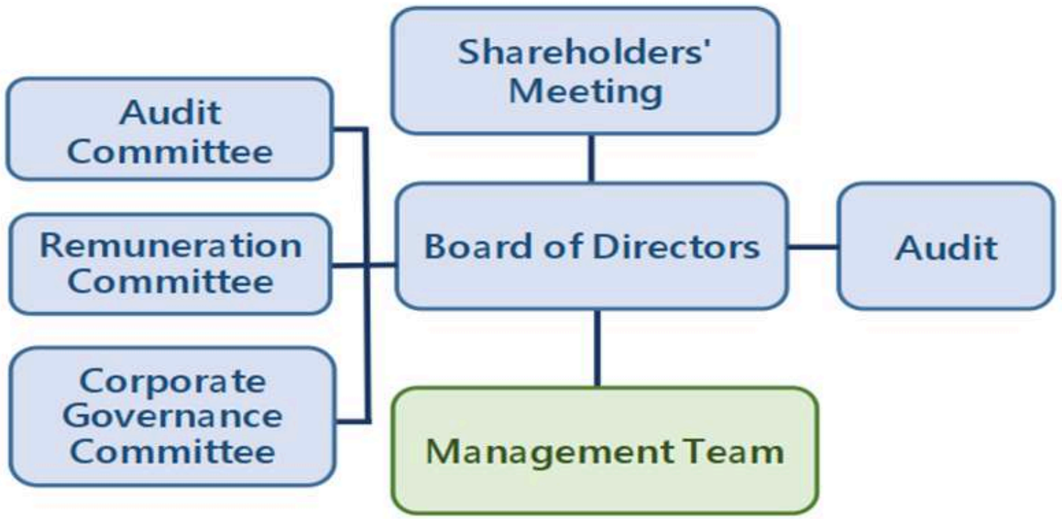


EirGenix values the importance of corporate governance, pursues steady growth and integrity corporate management, enhances the corporate governance structure continuously, improves information transparency, and establishes an effective internal control system to protect the rights and interests of stakeholders. 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 Corporate Governance Evaluations from 2021 to 2023. 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. of the Board Directors

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	Lee-Cheng Liu	M	>60	R.O.C.	✓	✓	✓	
					* President & CEO of EirGenix, Inc.			
Director	Hsiu-Hui Chen	女	<60	R.O.C.	✓	✓	✓	
					* Vice President, Development Center for Biotechnology			
Director	Cheng-Yu Cheng	M	>60	R.O.C.	✓	✓	✓	✓
					* Chairman & President, Formosa Laboratories, Inc.			* Professor, National Taiwan University Department of Pharmacy
Director	Ku-Sung Weng	M	<60	R.O.C.		✓	✓	
						* Deputy Director, Consumer Goods and Chemical Industries Division, Industrial Development Bureau Ministry of Economic Affairs.		

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	Chun-Fu Lu	M	<60	R.O.C		✓ * Chairman, Foxconn Technology Co. Ltd.	✓	
Director	Yu-Ting Chen	F	<40	R.O.C		✓ * Senior Investment Manager, GTM Management Co., Ltd.		
Independent Director	Ming-Thaur Chang	M	>60	R.O.C		✓ * Independent Director, DBS Bank (Taiwan) Ltd.	✓	
Independent Director	Po-Chih Chen	M	>60	R.O.C		✓ * Honorary Chairman, Taiwan Thinktank	✓	✓ * Honorary Professor, National Taiwan University

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
Independent Director	Fu-Shiow Yin	F	>60	R.O.C	✓	✓	✓	
					*Independent Director, Foresee Pharmaceuticals Co., Ltd.			
Independent Director	Ming-Shen Chen	M	>60	R.O.C		✓	✓	✓
					*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 in 2023. 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
	Formosa Laboratories, Inc. Representative： Cheng-Yu Cheng	6	0	100
	Yao-Hwa Glass Co., Ltd, Management Commission Representative： Ku-Sung Weng	5	1	83
	Foxconn Technology Co., Ltd. Representative: Chun-Fu Lu *Took office on 2023/1/10	6	0	100
	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen	5	1	83
Independent Director	Ming-Thaur Chang	6	0	100
	Po-Chih Chen	5	1	83
	Fu-Shiow Yin	6	0	100
	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 2023 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 2023. 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.

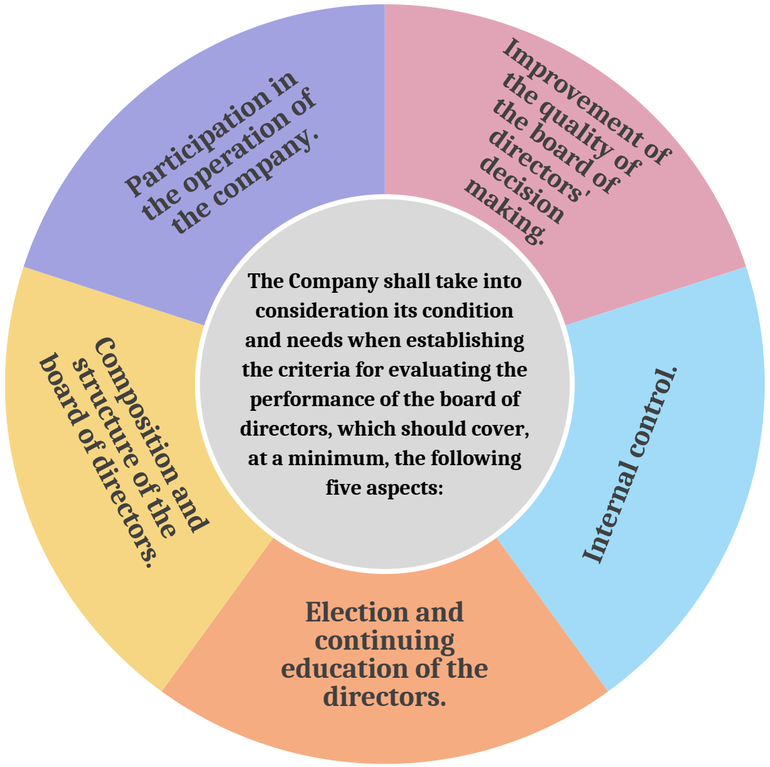
2023 Directors' Training Records

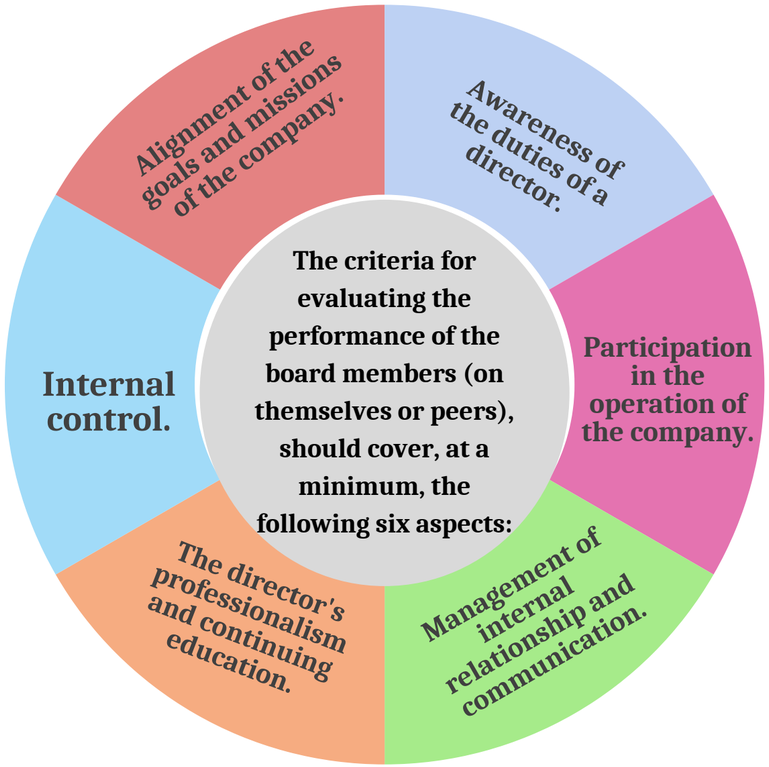
Title	Name	Course Title	Hour
Chairman	Lee-Cheng Liu	• The Practice of Corporate Mergers and Acquisitions at Home and Abroad. • Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating Analysis	6
Director	Hsiu-Hui Chen	• The Importance of Protecting Trade Secrets and Compliance with Laws in Corporate Governance. • Corporate Governance Lectures	6
	Cheng-Yu Cheng	• Analysis and Decision-making of Corporate Financial Information and Corporate Governance with Securities Regulations. • The Duties of Loyalty and Care of Directors	6
	Ku-Sung Weng	• Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating AnalysisThe Duties of Loyalty and Care of Directors	6

Title	Name	Course Title	Hour
Director	Chun-Fu Lu	• The Practice of Corporate Mergers and Acquisitions at Home and Abroad. • Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating Analysis	6
	Yu-Ting Chen	• Controlled Foreign Corporation (CFC) and Global Anti-Tax Evasion. • The Practice of Corporate Mergers and Acquisitions at Home and Abroad.	6
Independent Director	Ming-Thaur Chang	• Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating Analysis • Greenhouse Gas Inventory and Application	6
	Po-Chih Chen	• Orientation of the Insider Equity for TPEx and Emerging Stock Market Listed Company. • Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating Analysis	6
	Fu-Shiow Yin	• The Practice of Corporate Mergers and Acquisitions at Home and Abroad. • Measuring Sustainable Value, the Key to ESG: Corporate Sustainability Rating Analysis	6
	Ming-Shen Chen	• Orientation of the Sustainable Development Action Plans for TWSE and TPEx Listed Companies • Corporate Governance Lectures	6

Conducting Evaluations of Board Performance

In 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.





EirGenix conducts regular performance evaluations every year. In 2024Q1, the Board of Directors submitted the internal self-assessment for 2023, 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.

EirGenix, Inc established the third-term of Audit committee on June 10th, 2022 (Tenure: Until June 9, 2025). A total of 5 (A) meetings of the Audit Committee were held in 2023. The attendance of directors was as follows:

Title	Name	Actual Attendance(B)	By Proxy	Attendance Rate (%) (B/A)
Independent Director	Ming-Thaur Chang	5	0	100
	Po-Chih Chen	5	0	100
	Fu-Shiow Yin	5	0	100
	Ming-Shen Chen	5	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 December 28, 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.

Corporate Governance Committee

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 11, 2022, until June 9, 2025. A total of 4 (A) Remuneration Committee meetings were held in 2023, and the attendance record of the Remuneration Committee members was as follows:

Title	Name	Actual Attendance(B)	ByProxy	Attendance Rate (%) (B/A)
Independent Director	Ming-Thaur Chang	4	0	100
	Po-Chih Chen	3	1	75
	Fu-Shiow Yin	4	0	100
	Ming-Shen Chen	4	0	100

Remuneration and Evaluation of ESG Performance

The company's overall goal for 2024 has been disclosed, promoting ESG and establishing performance indicators. The performance of the General Manager and senior managers is linked to the achievement of the company's development goals, and ESG performance indicators are implemented across various departments, focusing on different aspects of ESG.

ESG-Related Department Performance Indicators

Department	Responsible for Promoting ESG-Related Performance Indicators	Proportion of Department Performance Indicators
President	President Promoting ESG in the company's annual goals.	10%
CEO	Corporate governance, stakeholder-customer relationship management, customer relations.	50%
CFO	Corporate governance, TCFD disclosure, stakeholder-conference and investor communication.	10%
Internal Auditor	Corporate governance - continuous process optimization and enhancement of corporate governance.	60%
Legal and IP	Optimizing corporate governance documents and processes, maintaining the effectiveness of IP management, thorough legal and IP review.	30%
Engineering	Improving equipment efficiency, replacement, and digitization.	40%
GA	GA Energy saving and carbon reduction, renewable energy trading, reducing per capita general use and printing (carbon emission), stakeholder-employee relations.	55%
HR	HR Upholding human rights and DE&I, stakeholder-employee development and engagement, community involvement and cultural care.	80%
IT	Digitization (paperless), information security	41%
Procurement	Implementing sustainable procurement and supply management, evaluating suppliers on environmental and social aspects	30%
EHS&BS	EHS&BS Ensuring zero occupational injuries and minimal minor occupational injuries, safety audits for contractors, ISO45001 and ISO14001 certification	70%
RD	RD Ensuring product quality and customer health safety in research and development 78%	78%

ESG-Related Department Performance Indicators		
Department	**Responsible for Promoting ESG-Related Performance Indicators**	**Proportion of Department Performance Indicators**
PSTT	Ensuring the completion of CDMO upstream and downstream process development projects on schedule and within specified product specifications, ensuring the tech transfer into GMP production meets product quality, safety, and customer satisfaction.	30%
SCM	SCM Enhancing supplier processes to meet GDP/GMP standards and transparency.	15%
QS	QS nsuring product quality and safety, managing supplier and equipment quality, stakeholder-customer health safety.	32.5%
ARD	ARD Training to improve team analytical method development capabilities, increasing per capita analytical efficiency.	20%
QC	QC Adhering to GMP quality control procedures, implementing LIMS systems, ensuring testing accuracy and reliability.	35%
BDM & PIPM	BDM & PIPM Ensuring business revenue, profitability, and project progress.	25%

Performance Composition of the General Manager and Senior Executives				
Role	**Company Goals**	**Department Performance**	**Personal Performance**	**Total**
General Manager	100%	0%	0%	100%
Vice President and Executive Associate Level and Above	40%	60%	0%	100%
Director Level and Above	30%	45%	25%	100%

The compensation of the general manager and senior executives is linked to performance, with their annual performance bonuses related to performance outcomes. The performance is evaluated by the Compensation Committee, and upon approval, it is submitted to the Board of Directors for approval and disbursement.

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 2023, 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 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.

Risk Aspect	Risk Description	Company Response
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 man-made disasters (such as, earthquakes, fires, or chemical spills and pandemics).	• Please refer to the occupational safety and health for the Company's response in 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.	• Please refer to the protection of intellectual property rights for the Company's responsive measures.

Risk Aspect	Risk Description	Company Response
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 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

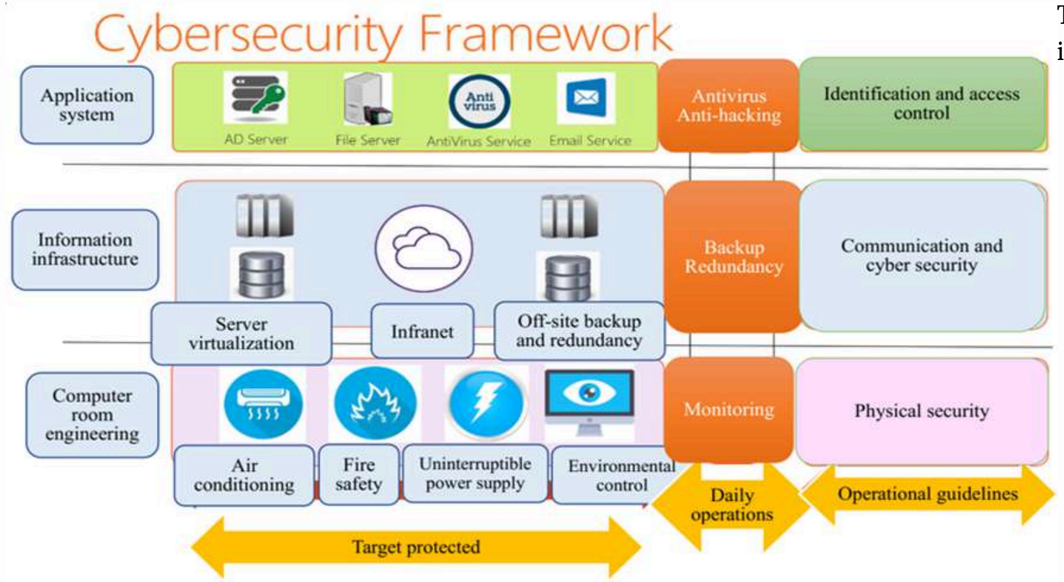
EirGenix has included information security in the annual audit project, regularly reviewed and evaluated security measures, and regularly changed various security settings while updating the system and working with professional vendors to ensure information and network security. Furthermore, to ensure 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:



01

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.

02

Information technology management:
Update and evaluate information systems in real-time and execute necessary control measures to ensure the security of data, systems, networks, and information infrastructure.

03

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.

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.

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
Permissions management	Personnel and group accounts and verification methods management, permissions management, and system management permissions management	• Personnel accounts management operations should proceed or be changed after an application is filed and approved by responsible managers in accordance with the operating procedures. Each user's use permissions should be immediately revoked after resignation or job change to prevent unauthorized access. • Regularly review system-related permissions. • Manage system account life cycle and permissions accounts. • Adopt multi-factor authentication and designated login to manage important systems.
Access management	Data flow control and auditing, physical equipment access management, audit records, and incident investigation	• Revise data flows into and out of important information systems and keep records of the access for auditing. • Conduct physical security protection of the information system console. • Analyze audit records and issue automatic warnings of abnormalities. • Identify the information security level according to the importance and the degree of risk. • Adopt digital rights management technology for important files to control the data flow to avoid unauthorized access.
Threat and risk management	Rate the information risks that may be caused by internal employees, external personnel, and potential vulnerabilities in the systems and take measures to reduce risks	• Standardize the user's computer preset. • Launch operating regulations for external vendors to access the Company's information systems. • Launch risk assessment procedures for adoption of new technologies. • Deploy multiple brands' multi-layer firewalls and cloud email filtering to reduce the chance of external cyber-attacks and intrusion of phishing emails. • Strengthen endpoint security, regularly update users' computers, and install antivirus software. • Regularly offer information security education and training to improve personnel's awareness of information security.

Category	Description	Operating method
System integrity and availability management	Maintain the availability and integrity of data and systems to resume normal operations in the event of a disaster or damage	• The host has been virtualized in a cluster to improve the availability of systems. • Adopt large storage devices, regularly automate on-site and off-site backups, and perform recovery tests as planned to ensure the integrity and availability of systems. • Adopt multiple redundancy mechanisms for infrastructure, multiple UPS systems with automatic generators, N+1 and 1+1 fan coil units, as well as multiple redundancy measures for internal and external 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 2024 are set as follows:

1. 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.
2. Strengthen the management of confidential information and implement protection of trade secrets.
3. 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.

Valuing and Respecting Trade Secret Protection

Personnel control	Equipment control	Confidential document control	Environmental facility 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.	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.	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.	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.

Encouraging Innovation

In order to encourage continuous innovation and exploit intangible assets , EirGenix established and announced the Regulations Governing Intellectual Property Entitlement in 2022, optimized the proposal registration process, and established an incentive system. In line with the spirit of sustainable development, an internal electronic innovation discovery system was introduced in 2023 to reduce paper and resource waste. This system improve the ease of use for employees to submit proposals, ensures the security and integrity of the data, improves the efficiency of discovery processing and management, and further increases the number of project proposals. Compared with 2022, the proposal for intellectual properties and trade secrets increased 100% in 2023.

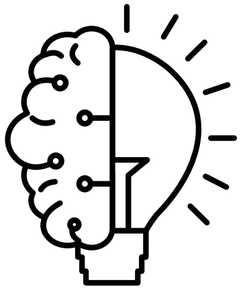
To facilitate output of R&D innovations at various stages, Eirgenix has established a registration process for trade secrets, encouraging employees to promptly register their innovations as such. For intellectual property proposals with more mature technical conception and solid embodiments, a committee review is conducted to assess the appropriate type of intellectual property protection, such as patent application or trade secret designation. Based on the registration process and type of IP protection, corresponding reward systems are in place to incentivize employees' innovative work. This approach effectively manages innovative results, allows for the timely selection of appropriate IP rights, and strengthens the protection and competitiveness of the company's intellectual property.

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:

- Establishing Customer Trust and Long-term Partnerships: EirGenix can build customer trust by rigorously controlling and protecting confidential information such as production key process technologies and parameters. This trust fosters long-term partnerships, as customers are inclined to collaborate with EirGenix, knowing their confidential information is safeguarded.
- Market Competitive Advantage: Protecting EirGenix owned proprietary technologies and trade secrets enables it to gain a competitive edge in the market. Companies with unique core technologies are often more attractive and competitive, as customers seek to partner with innovative companies like EirGenix to acquire better product quality or services.
- Reducing Legal Risks and Costs: Effective intellectual property protection and monitoring of infringement risks can reduce the legal risks faced by EirGenix and its contract manufacturing clients, such as the risk of intellectual property infringement litigation. This helps reduce the costs of legal disputes while safeguarding the company's reputation and interests.

By continuously improving intellectual property protection, EirGenix builds customer trust, gains market competitive advantage, reduces legal risks and costs, and enhances the value of technology licensing services, thereby achieving steady business growth and sustainable development.



Social Inclusion

- Talent Cultivation
- Occupational Safety and Health
- Charitable Activities and Community Involvement

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 in-school 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.

2023 Employee Structure (EirGenix and its German subsidiary)

Properties of Employees & Nationality	Properties of Employees	Nationality	Male		Female		Total	
			Number	Percentage	Number	Percentage	Number	Percentage
	Full Time	Taiwanese	211	54%	159	40%	370	94%
	Part Time	Taiwanese	0	0%	5	1%	5	1%
	Full Time	Non-Taiwanese	7	2%	11	3%	18	5%
	Part Time	Non-Taiwanese	0	0	0	0	0	0%
	Total		218	56%	175	44%	393	100%

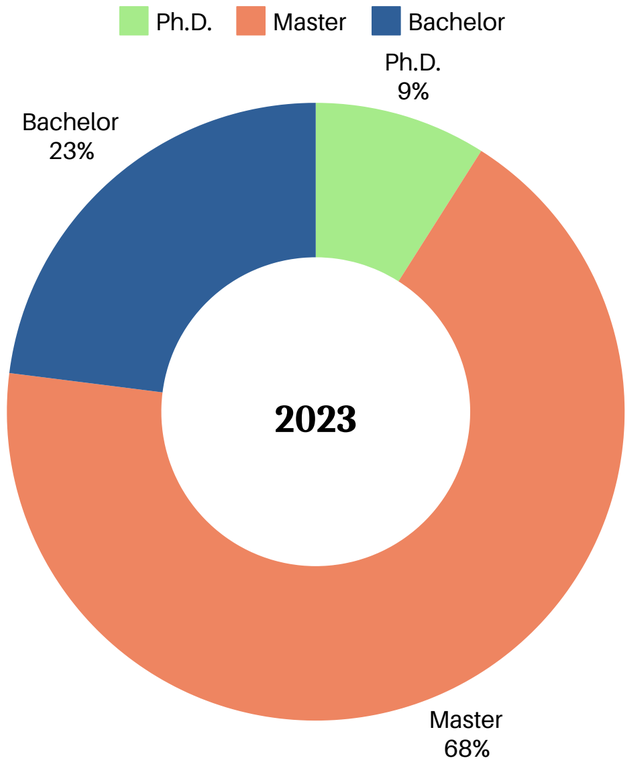
Age Distribution	Age Distribution	Male		Female		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
	Under 30 years old	47	12%	40	10%	87	22%
	31 to 50 years old	152	39%	124	31%	276	70%
	Over 51 years old	19	5%	11	3%	30	8%
	Total	218	56%	175	44%	393	100%

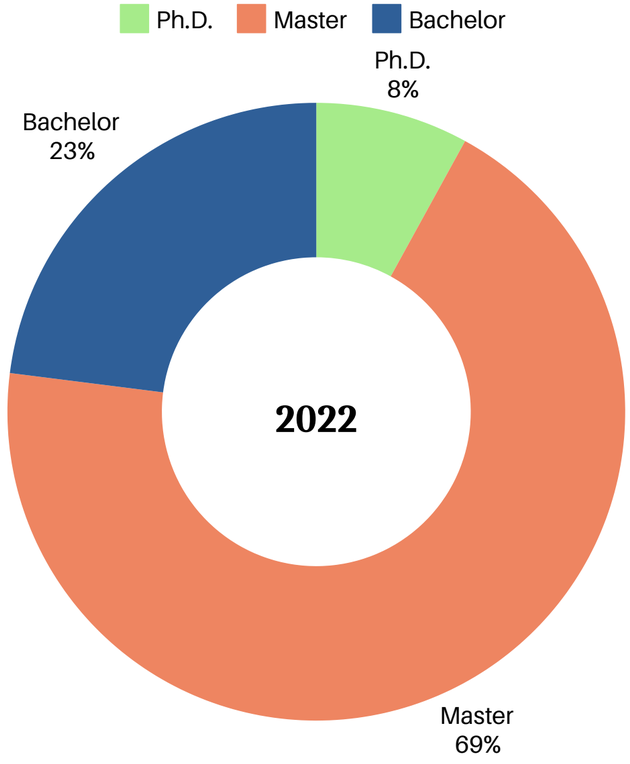
Job Category	Job Category	Male		Female		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
	Management	19	5%	36	9%	55	14%
	Marketing	10	3%	9	2%	19	5%
	Research and development	47	12%	56	14%	103	26%
	Engineering	142	36%	74	19%	216	55%
	Total	218	56%	175	44%	393	100%

Category	Job Rank	Definition	Male	Female	Total	
			Number	Number	Number	Percentage
Management	Senior manager	Executive Director, Vice President, Senior Vice President and President	5	5	70	18%
	Senior manager	Associate Director, Director and Senior Director	9	6		
	Middle manager	Deputy Manager, Manager and Senior manager	24	15		
	Junior manager	Assistant Manager	5	1		
Non-Management	General staff	Researcher, engineer, administrator, employee, etc.	175	148	323	82%

2023 Average Employee Salary Adjustment		
Actual salary adjustment	**Salary adjustment for non-managerial staff**	**Salary adjustment for managerial staff (Director level and above)**
0 % ~ 4 %	0 % ~ 6 %	0 % ~ 5 %

Education Level Distribution Ratio





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

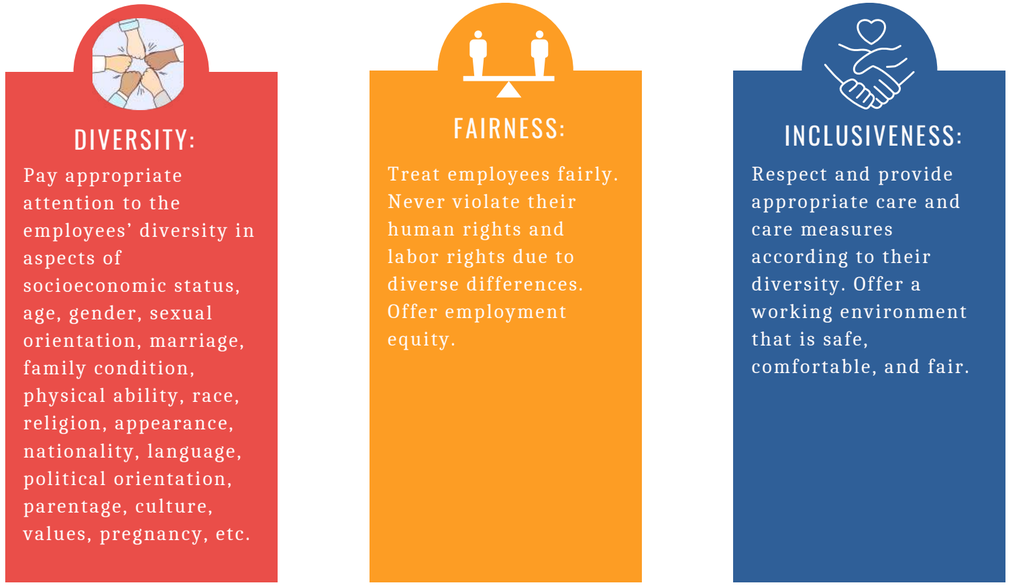
EirGenix communicates with employees not only through Town Hall Meeting and Labor-Management Meeting but also through internal emails, office displays, and suggestion boxes for employees to provide their opinions at any time. The Company also meets the needs of employees in a timely manner through communication, 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.

zero-tolerance policy

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.



The total number of the Company's employees in Taiwan for 2023 was 393. 218 of them are males, accounting for 55%, and 175 of them are females, accounting for 45%. The female managers account for 39% 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 2023, 1 indigenous person and 5 individuals who were physically or mentally disabled were employed. Minorities account for 1.52% of the total employees.

In 2023, 7 elderly persons were employed, accounting for 1.78% 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 German Subsidiary in 2023.

	Age Distribution	Male		Female		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
New Employees	Under 30 years old	1	3%	5	15%	6	18%
	31 to 50 years old	15	46%	9	27%	24	73%
	Over 51 years old	1	3%	2	6%	3	9%
	Total	17	52%	16	48%	33	100%
	Age Distribution	**Male**		**Female**		**Total**	
		Number	**Percentage**	**Number**	**Percentage**	**Number**	**Percentage**
Resigned Employees	Under 30 years old	9	16%	10	19%	19	35%
	31 to 50 years old	21	39%	12	22%	33	61%
	Over 51 years old	1	2%	1	2%	2	4%
	Total	31	57%	23	43%	54	100%

Maintain Healthy Turnover Rate

The company actively promotes various operational activities, providing competitive compensation and benefits, ample career development opportunities, and respect and encouragement for employees, further strengthening the company's cultural values.EirGenix has always upheld the spirit of gender equality and racial diversity and inclusion, striving to optimize recruitment, selection, development, and retention systems, so employees feel valued and respected, enhancing their identification with and sense of belonging to the company. In 2023, the total turnover rate is 12.8%(including voluntary turnover rate 11.8% and involuntary rate 1%). We also emphasize building close teamwork and providing technical resources and support, which have significantly stabilized employee retention rates.

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.

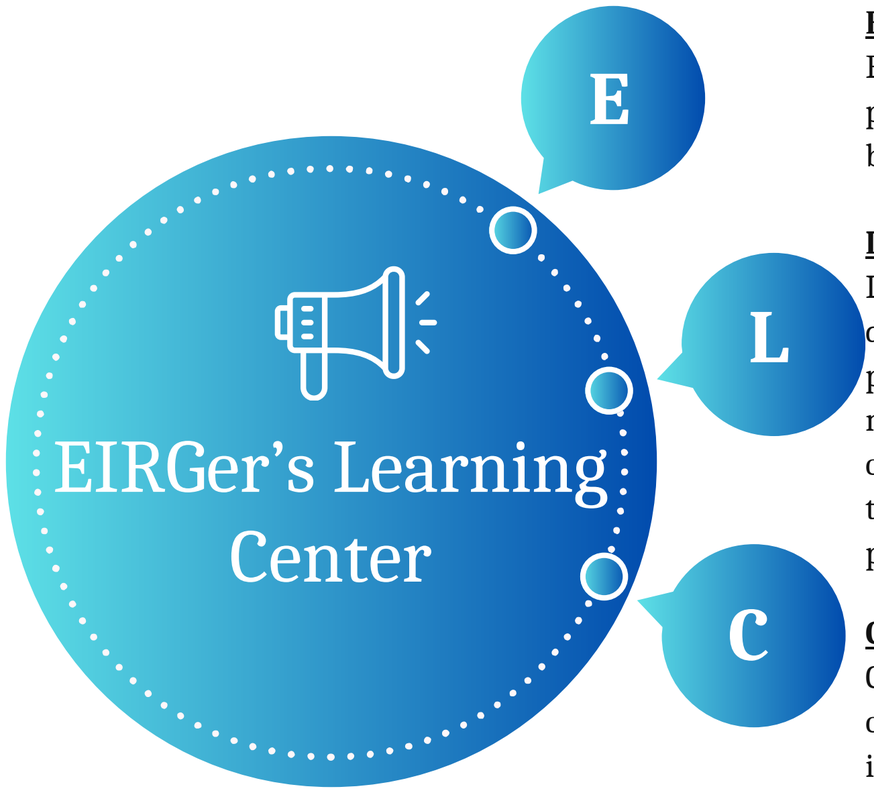
EirGenix has a customized education and training program offered every year, which includes pre-employment and on-the-job training for employees. In addition to a completed new-recruit training and GMP training program, three series of courses are provided to employees: A. Professional courses B. Leadership 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:



Expert's Programs

Experts Program. The training covers professional topics such as cGMP, CMC, biologics, and manufacturing.

Leadership Programs

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

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 2023

Total training hours and total training budget	**Total employees**	**Number of People**	**Total Training Hours**	**Total Training Budget (NTD: dollar)**
	Male	218	24,608	2,576,737
	Female	170	15,097	2,197,220
	Total	388	39,705	4,773,957
Average training hours and average training budget	**Total employees**	**Average Training Hours**		**Average Training Budget (NTD: dollar)**
	Male	112.88		11,819.89
	Female	88.81		12,924.82
	Total	102.33		12,304.01
Average training hours and average training budget	**Total employees**	**Total Number of People**	**Total Training Hours**	**Total Training Budget (NTD: dollar)**
Management	Male	43	3,665	565,461
	Female	27	1,856	514,990
	Total	70	5,521	1,080,451
Non-Management	Male	175	20,943	2,011,276
	Female	143	13,241	1,682,230
	Total	318	34,184	3,693,506

2023 Employee Training Satisfaction	Training category	Highest	Lowest	Median
	EIRGer's Learning Center	4.84	3.91	4.48
	New Employee Orientation	4.80	4.71	4.75

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.

2023 Manager Training

2023 Senior Manager Training & Strategic Meeting

Occupational Safety and Health

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 2023, a total of 102 construction cases were executed, comprising 38 cases in Xizhi and 64 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 199 signed contracts were implemented in 2023.

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.

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.

2023 Lecture	Accredited Healthy Workplace
	

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.

EirGenix employee occupational injury statistics in the past five years

Year	Working hours	Recordable occupational injuries	TRIFR	Serious occupational injuries	Serious occupational injuries rate
2019	346,136	0	0%	0	0%
2020	401,024	0	0%	0	0%
2021	486,206	0	0%	0	0%
2022	699,680	0	0%	0	0%
2023	729,000	0	0%	0	0%

- Occupational injuries refer to accidental injuries that occur when workers perform their duties or in the workplace. The statistical basis does not include "commuting accidents" during commuting to and from get off work.
- Serious occupational injury: refers to an injury that results in disability due to an occupational injury or the inability to return to the state of health before the injury within 6 months (excluding death)
- Other recordable occupational injuries refer to injuries (excluding commuting injuries), regardless of whether work-related injury leave is required or not.
- Total Recordable Injury Frequency Rate (TRIFR) = Number of recordable occupational injuries (including the number of serious occupational injuries, the number of fatalities and the number of other recordable occupational injuries) × 1,000,000 ÷ Total experienced working hours

Charitable Activities and Community Involvement

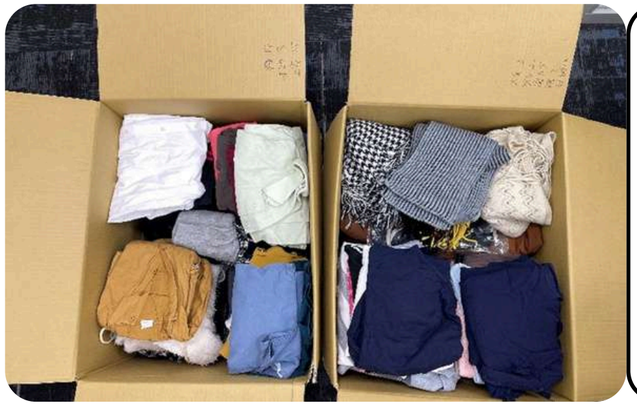
EirGenix while planning the new plant adheres to the goals of environmental protection. Although it does not require a discharge permit for the construction of the Zhubei Plant, a complete wastewater system was constructed to effectively treat the wastewater discharged from the factory in order to comply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

Eden Social Welfare Foundation Elderly Care Service Plan

In Taiwan, the population aged 65 and over has surpassed 4 million and is expected to enter a super-aged society by 2025. With the rapid aging of society, as the number of elderly people increases, the burden on caregivers and society as a whole also becomes heavier. Elderly care by other elderly individuals and the rise of solitary seniors are becoming future trends.

The philosophy of EirGenix is simple: regardless of social status, health is a fundamental right for everyone. We aim to implement this concept in every corner of the world. Therefore, beyond ensuring comprehensive medical health, we are also concerned about the issue of elderly care in an aging population.

EirGenix has donated NT$100,000 to the Eden Social Welfare Foundation, dedicated to elderly care service projects. Eden has service centers across Taiwan, aiming to be a partner for the elderly and their caregivers. Through the diverse and localized services of the elderly care service plan, they strive to accompany the elderly to age peacefully, securely, and happily.



NTU Homeless Service Club Second-Hand Winter Clothing Drive

Dr. Lee-Cheng Liu, Chairman of EirGenix, is an esteemed alumnus of the 7th class of the Chemical Engineering Department at National Taiwan University (NTU). Over the years, EirGenix has welcomed many outstanding talents from NTU into its team, creating limitless possibilities for the company.

The NTU Homeless Service Club, initiated by NTU students, aims to raise public awareness of homelessness by collecting and distributing supplies to homeless individuals and promoting anti-stigmatization activities.

The recent winter clothing drive initiated by the NTU Homeless Service Club focused on collecting second-hand clothing to distribute at Taipei Main Station. Our company, along with our colleagues, collected 14 pairs of pants, 25 shirts, 13 jackets, 5 scarves, and 2 skirts for this cause.

"Old Shoes, Save Lives" Material Collection Drive

EirGenix Rooted in Taiwan, Caring for Global Health. EirGenix is committed to the health of people worldwide. The "Old Shoes. Save Lives" project focuses on extremely impoverished rural areas in countries such as Kenya, Uganda, Eswatini, South Sudan, Tanzania, Nigeria, Malawi, and Togo. Collaborating with numerous young people from around the world, the project engages in poverty issues and partners with over a hundred local family churches in Africa, as well as international organizations from the United States, Canada, Ukraine, Australia, Switzerland, South Africa, and the United Kingdom, along with local non-profit organizations.

In this collection drive, we gathered enclosed shoes, spring and summer clothing, and A4-sized bags. A total of 19 pairs of shoes, 30 tops, 8 pairs of pants, and 5 skirts were collected.

Amazing Grace Deaf Bakery Gift Box Charity Purchase

EirGenix has been holding company events around Christmas each year, primarily to express gratitude and blessings to all employees for their hard work and dedication over the past year. As a deeper gesture of appreciation, the company consistently purchases charity Christmas gift boxes to present to its staff.

The Amazing Grace Deaf Bakery（蒙恩聽障烘焙坊）specializes in providing employment opportunities for the deaf community, fostering a work environment entirely in sign language. This unique work environment and mission rely on public support. By purchasing their cookie gift boxes, we can directly support the deaf community, providing them with more resources and opportunities. We also hope every employee understands that no matter how far, whenever there's a need, we extend our helping hand.

2023 EirGenix Star Summer Internship Program

EirGenix aims to promote industry-academia collaboration, bridging the gap between schools and enterprises. We provide students with real-world work experience to enhance their competitiveness in the workplace, assist companies in discovering and nurturing potential talent, and strengthen corporate innovation capabilities. Through the 2023 EirGenix Star Summer Internship Program, we collaborate with 33 departments from 8 universities across northern, central, and southern Taiwan to recruit interns for a 2-month internship at our company.

Schools	Number	Period
China Medical University	1	2023/06/30~2023/08/31
Taipei Medical University	1	
National Taiwan University	3	
National Cheng Kung University	2	
Tunghai University	1	
Tsinghua University	1	

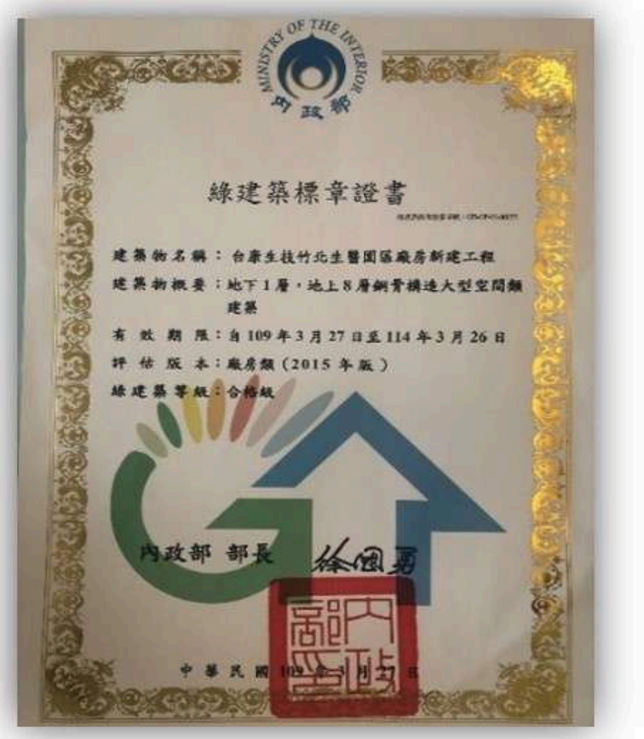
Sustainable Development

- Environmental Sustainability Goals and Measures
- GHG Management
- Water Resource Management
- Waste and Toxic Chemical Substances Management

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.

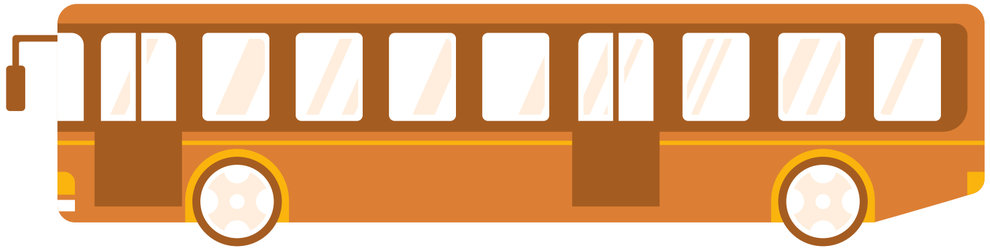


Green Plant and Energy-Saving and Carbon-Reduction Measures

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.

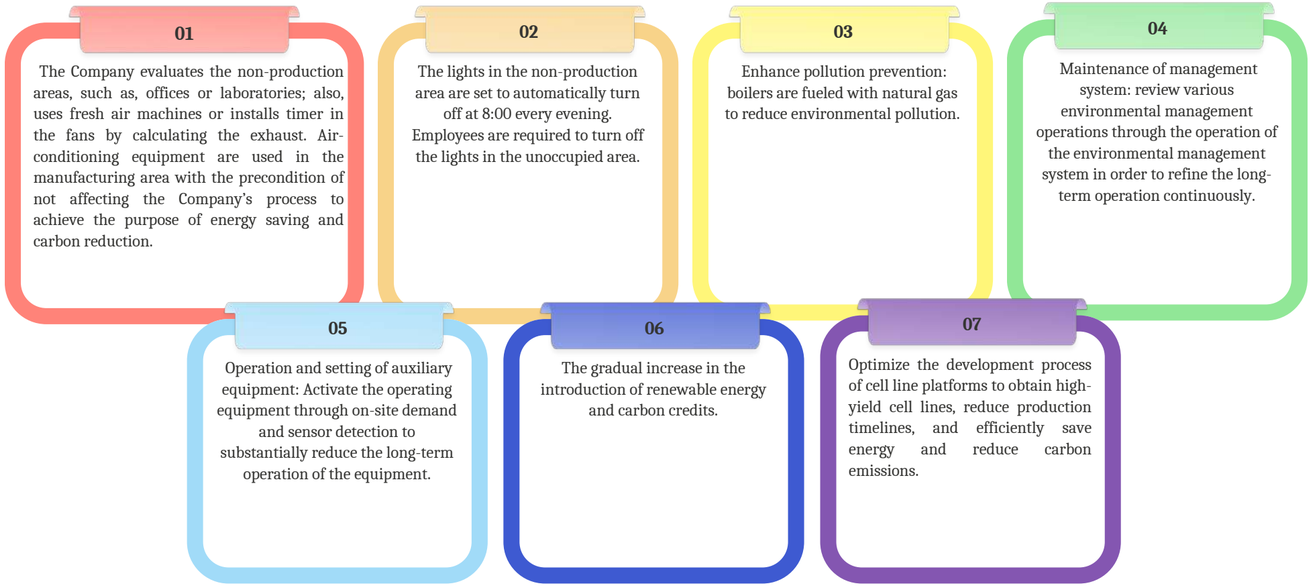
In addition to the hardware construction of facility, utility and equipment, EirGenix has implemented several software electronic systems to enhance the GMP operation efficiency of the company such as: (1) A Laboratory Information Management System (LIMS) to ensure the quality and efficiency of laboratory analysis for production; (2) A Trackwise system to assure the quality and efficiency of quality event management, document control, training and vendor management. Both the systems not only help assurance of GMP activities: production, laboratory analysis, handling of quality event, and data integrity, compliant with regulation but also reduce the paper use to minimize its impact to the environmental and climate. An electricity-charging system for electric car, replacement of lighting device with high energy-efficiency LED, and automatic on-off control of the lighting system are implemented. For potential material, equipment or engineering suppliers, requirement on their ESG policy and action plan are implemented into our vendor evaluation list when purchasing the service.



GHG Management

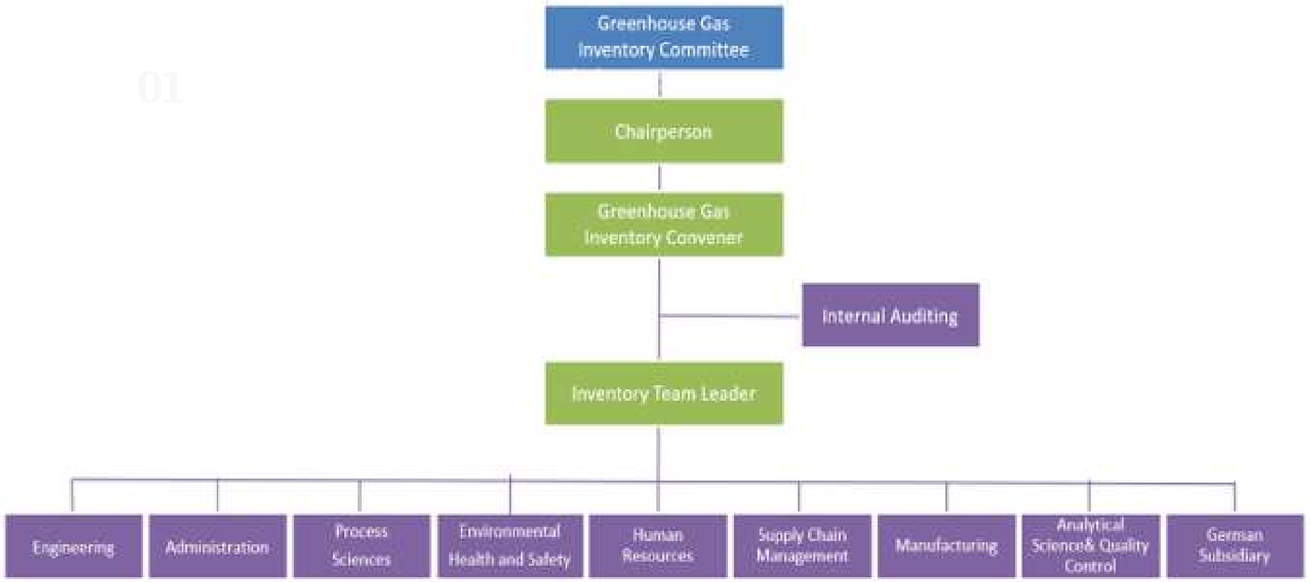
The issue of the global climate change has become a top priority for the sustainable development of an enterprise. EirGenix is based on a sound corporate governance and integrity management and actively implements various corporate sustainability goals while pursuing the growth of the industry: planning 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.

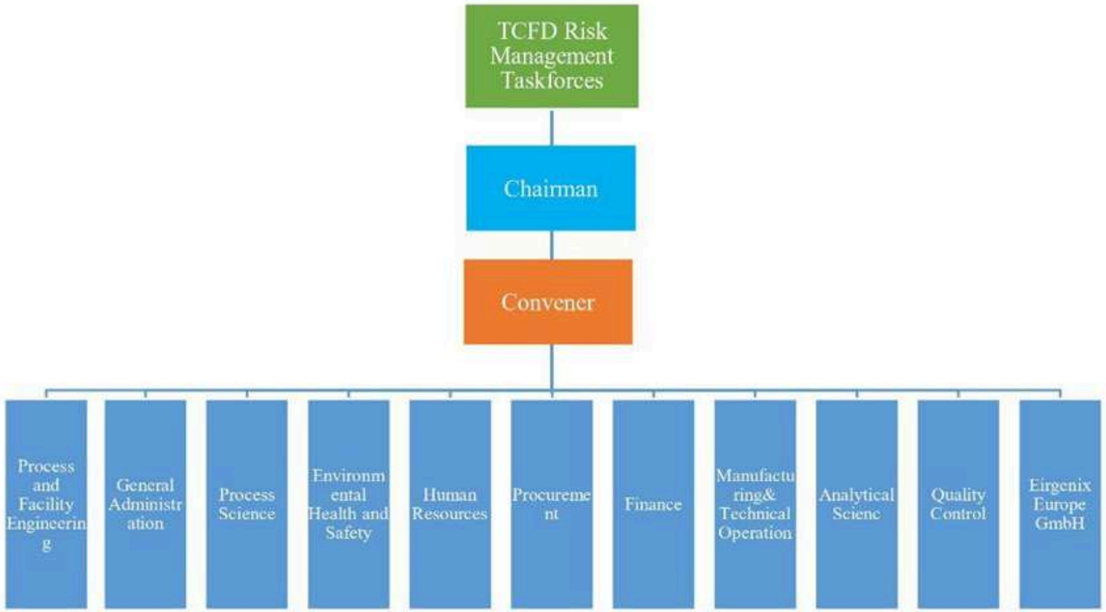


Committee and Organization Related to Climate

Greenhouse Gas Inventory Committee



Structure of TCFD



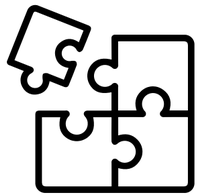
Core Elements of TCFD

Govern

EirGenix officially adopted the Task Force on Climate-related Financial Disclosures (TCFD) and established the TCFD Risk Management Task Force starting in 2023. The Company follows the four frameworks of TCFD disclosures, conducting discussions on climate governance, strategy, risk management, and goal setting. Additionally, climate-related issues are incorporated into the risk management process. The TCFD Risk Management Task Force will hold regular meetings to monitor, assess, and discuss climate risks. It will also provide an annual report to the Board of Directors on the regulation, assessment, and implementation outcomes related to climate risks.

Strategy

EirGenix is committed to low-carbon, environmentally friendly manufacturing processes and the development of new carbon-reduction products and platforms. They also utilize renewable energy and promote carbon reduction initiatives within the company, aiming to raise environmental awareness in the biotech and pharmaceutical industries and effectively achieve the goal of reducing greenhouse gas emissions.

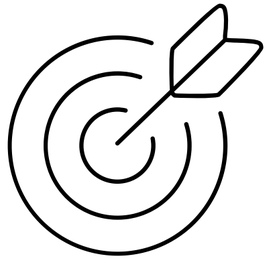


Risk Management

EirGenix oversees climate-related action plans through the TCFD Risk Management Task Force, which comprises a chairman, convener, multiple departments, and external professional advisory consultants. Under the guidance of the TCFD Risk Management Task Force, department managers and colleagues are evaluating industry characteristics and operational conditions to assess the potential impact of different risks and opportunities on our operations. The board of directors should receive an annual report on the status of risk management operations and execution, which should also include discussions on climate change issues.

Reduce Target

Short-term: Due to ongoing plant expansions, emissions will continue to decrease once the expansion is completed.
Mid-term: Reduce greenhouse gas emission intensity by 10% compared to 2022 levels.
Long-term: Strive to achieve carbon neutrality.



Climate Risk Response Strategy

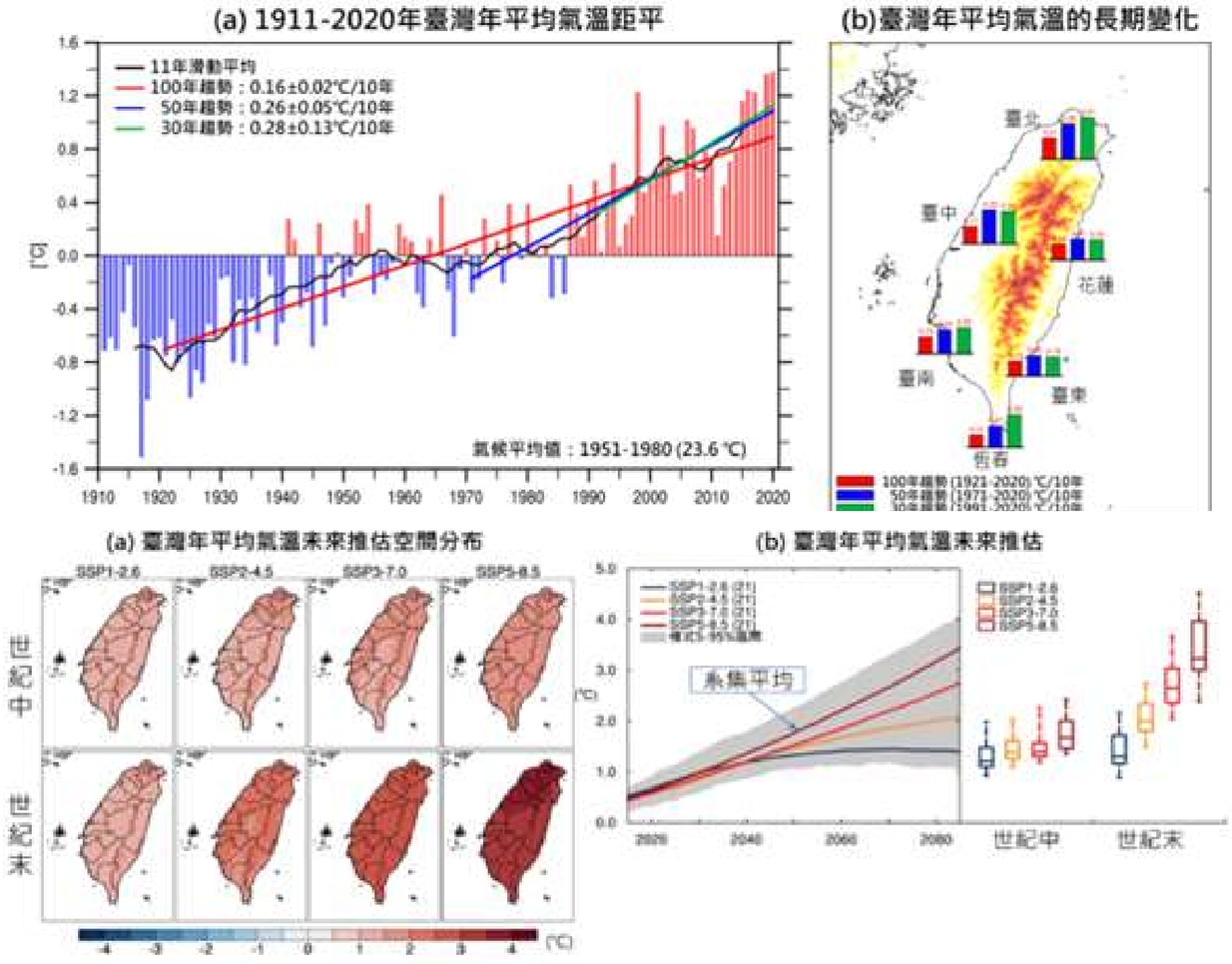
EirGenix adheres to the TCFD framework in order to identify risks and opportunities that affect its business, strategy, and financial planning. The relevant departments define and list these risks and opportunities. EirGenix considers the climate scenarios RCP 2.6, RCP 4.5, and RCP 8.5 as defined by the Intergovernmental Panel on Climate Change (IPCC). The Company conducts risk assessments to evaluate transition risks, acute physical risks, and chronic physical risks. These assessments identify and analyze climate risks and opportunities within the Company's operational scope, taking into account short, medium, and long-term perspectives.

Climate Change of Taiwan

Based on observation data from the weather stations of the Central Weather Administration, the average annual temperature in Taiwan has risen by approximately 1.6℃ over the past 110 years (1911-2020). Furthermore, there has been an accelerating trend of warming in the past 50 and 30 years.

Temperatures in different regions of Taiwan are expected to continue increasing in the future. Under the worst-case scenario of global warming (SSP5-8.5), the average temperature in the middle and end of the 21st century may rise by more than 1.8℃ and 3.4℃, respectively. Under the ideal mitigation scenario (SSP1-2.6), the temperature may increase by 1.3℃ and 1.4℃.

EirGenix integrates the potential impacts of climate change into its overall operational considerations. It assesses the probability of risk occurrence and the extent of its impact on the biotech industry, and develops plans for risk response and mitigation measures. Taking into account our business type, risk strategy, and financial planning status, we identify both physical and transitional risks and opportunities. By conducting scenario simulations, we can anticipate the potential financial impacts related to climate change and develop proactive measures. Additionally, we establish risk response and mitigation plans, crisis management mechanisms, and promote a range of green environmental policies to effectively reduce the carbon footprint of our business operations and services. To address global climate change and the environmental impact of greenhouse gas emissions, various measures have been implemented to promote energy conservation and carbon reduction. These measures include implementing energy-saving management in offices and public areas, reducing waste, and practicing green procurement by purchasing products with energy-saving and environmentally friendly labels. These initiatives ensure effective energy conservation and carbon reduction.



Source: 同舟共濟—台灣氣候變遷調適平台(Taiwan Adaptation Platform, TAP)

EirGenix 2050 Climate Simulation Scenario

EirGenix integrates the potential impacts of climate change into its overall operational considerations. It assesses the probability of risk occurrence and the extent of its impact on the biotech industry, and develops plans for risk response and mitigation measures. Taking into account our business type, risk strategy, and financial planning status, we identify both physical and transitional risks and opportunities. By conducting scenario simulations, we can anticipate the potential financial impacts related to climate change and develop proactive measures. Additionally, we establish risk response and mitigation plans, crisis management mechanisms, and promote a range of green environmental policies to effectively reduce the carbon footprint of our business operations and services. To address global climate change and the environmental impact of greenhouse gas emissions, various measures have been implemented to promote energy conservation and carbon reduction. These measures include implementing energy-saving management in offices and public areas, reducing waste, and practicing green procurement by purchasing products with energy-saving and environmentally friendly labels. These initiatives ensure effective energy conservation and carbon reduction.

Scenario	RCP 2.6		RCP 4.5		RCP 8.5	
Indicator	mean air temperature	precipitation	mean air temperature	precipitation	mean air temperature	precipitation
	Average Annual Temperature in 2050	Projected Average Annual Rainfall in 2050	Average Annual Temperature in 2050	Projected Average Annual Rainfall in 2050	Average Annual Temperature in 2050	Projected Average Annual Rainfall in 2050
Taiwan	Increase ranging from 0.3 to 2.2℃	Increase ranging from -5.6 to 11.6%	Increase ranging from 0.7 to 2.5℃	Increase ranging from - 6.6 to 11.1%	Increase ranging from 1 to 3.2℃	Increase ranging from - 6.7 to 10.8%
Germany	Increase ranging from 0.7 to 2.5℃	Increase ranging from - 0.6 to 8.5%	Increase ranging from 1.1 to 2.8℃	Increase ranging from - 0.2 to 9%	Increase ranging from 1.4 to 3.6℃	Increase ranging from - 2.5 to 9.5%
Potential Climate Impacts	• The average annual temperature is projected to increase by over 2.2 ℃, potentially impacting the temperature within the factory and its surrounding environment, thereby affecting production efficiency. Consequently, it is imperative to invest in improvement equipment. • A rise in rainfall can potentially cause flooding, particularly with a nearly 10% increase in maximum rainfall. Insufficient drainage facilities near the factory area may result in the flooding of factory buildings or damage to raw materials, finished products, and equipment.		• The average annual temperature is projected to increase by 2.5 ℃ and 2.8 ℃, potentially impacting the temperature within the factory and its surrounding environment, thereby affecting production efficiency. Consequently, it is imperative to invest in improvement equipment. Moreover, with the longer duration of high temperatures in recent summers, it may be necessary to enhance ventilation and air conditioning systems to safeguard employees from heatstroke. However, this will lead to increased electricity expenses and equipment maintenance costs. • The increase in average rainfall may lead to an increase in flooding. Currently, the annual average rainfall in the EirGenix factories' areas has increased by approximately 9 to 11.1%. Poor drainage facilities near the factories may result in flooding of the premises or damage to raw materials, finished products, and machinery.		• There is a possibility that the average annual temperature increase may exceed 3.2 ℃, which could result in a continuous temperature rise. It is essential to consistently enhance the air conditioning in the factory buildings. Rising annual average temperatures could potentially reduce the frequency of typhoons and increase the likelihood of droughts. • In the event of extreme weather conditions, the country where EirGenix is situated may be prone to flooding. This could result in transportation disruptions, impacting the commute of personnel and potentially causing injuries.	

Note 1: Based on public climate model, the "Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP)" and charts websites, the "Disaster Potential Map," the Company analyzes the potential for physical climate disasters.
Note 2:Data sources from Taiwan and other countries: Network for Greening the Financial System (NGFS) and a comparison with data from 1986-2006.

Situational Analysis-temperature

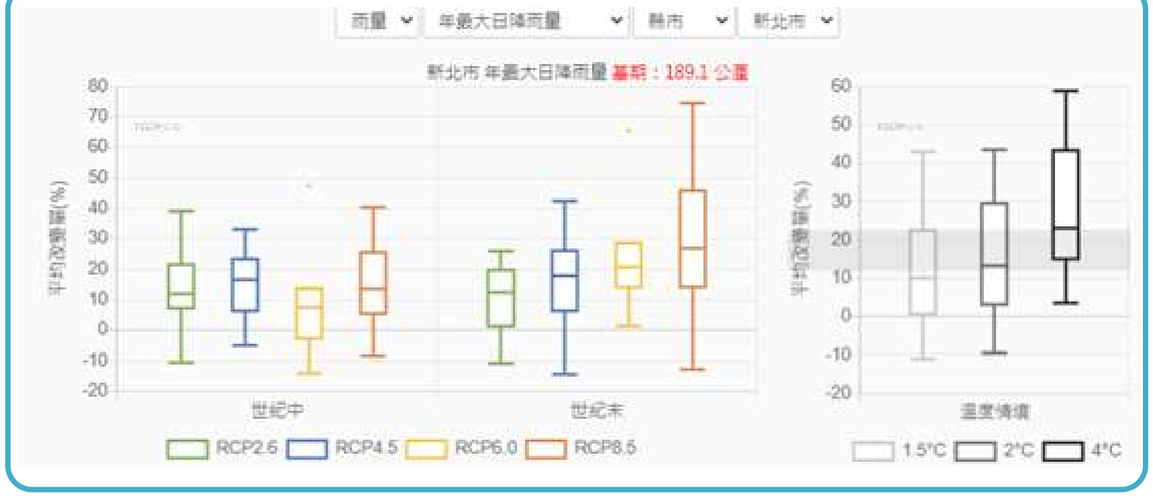
01 Based on the climate scenarios selected by EirGenix, and using the RCP2.6 to RCP8.5 scenarios, the temperature increase is projected to be between 2.2°C and 3.2°C, in alignment with the disclosure requirements of the Financial Supervisory Commission's TCFD framework.

02 The geographical boundary for this climate scenario includes locations in Taiwan, encompassing the Xizhi headquarters and the Zhubei branch.

03 The baseline period for this climate scenario is set at the end of the century.

04 Source:Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP)" and “Disaster Potential Map"

Estimated Maximum Daily Rainfall for EirGenix (Headquarters Xizhi) in a Year



Estimated Maximum Daily Rainfall for EirGenix (Branches Zhubei) in a Year

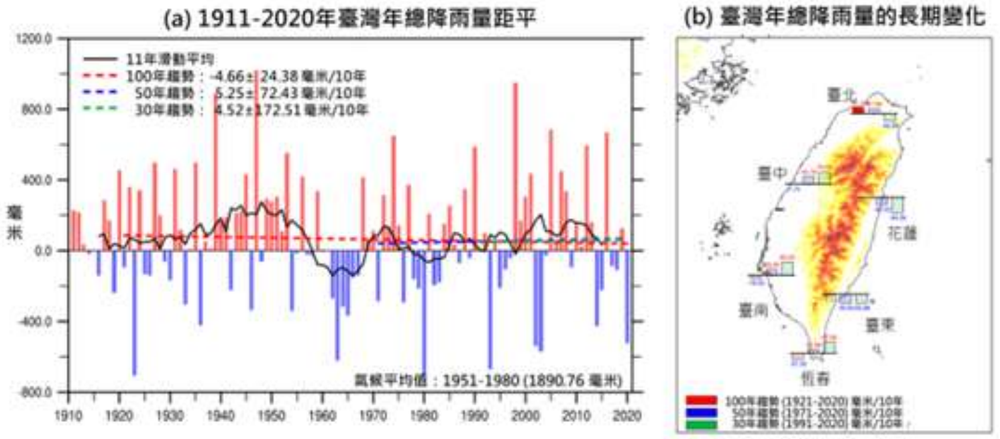
Flooding Potential Map due to daily maximum rainfall at EirGenix (Headquarters Xizhi)

Flooding Potential Map due to daily maximum rainfall at EirGenix (Branches Zhubei)

Drought Scenario

The annual total rainfall trend in Taiwan has remained relatively stable over the past 110 years. However, in the period of 1961 to 2020, there has been a noticeable rise in the frequency of dry years compared to the period before 1960.

At present, EirGenix's risk management primarily centers around its main production and inventory storage facility, the Branches Zhubei. In light of the drought scenario, an assessment is carried out to identify and manage material risks that could potentially lead to production disruptions. Additionally, measures to prevent drought are being implemented.



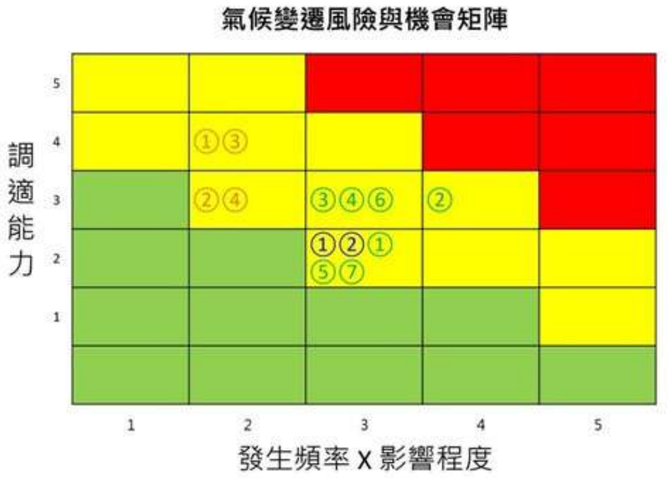
Usage Data of EirGenix (Taiwan Plant)

Region	Initial Water Storage (tons)	Initial Daily Water Usage (tons)	Initial Water Supply Days	Water Supply Days After Adjusted	Explanation of Measures to Combat Drought in the Plant
Branches Zhubei (Plant)	230	110	2	3	1. The Hsin-Chu Biomedical Science Park (Zhubei) has a 3-days water storage capacity available for all companies in the park. 2. The Company promotes water conservation and also assesses the water quality of rainwater harvesting tanks to ensure they are suitable for reuse.

Comprehensive Climate Risk Management

EirGenix has identified 7 transition risks, 2 physical risks, and 4 opportunities based on the RCPs climate scenarios that we have adopted. By creating a climate risk matrix, we have successfully managed climate risks and formulated response measures. The climate risk matrix helps EirGenix gain a better understanding of the impact of climate change on our business and provides guidance on how to respond to and manage risks in future climate changes. We will develop appropriate response measures to enhance EirGenix's resilience in addressing climate change risks and opportunities.

In this matrix, risks are categorized into two dimensions: "frequency of occurrence X degree of impact" and "adaptability." They are further classified based on severity as "low," "medium-low," "medium," "medium-high," or "high." Moreover, the impact periods of each climate risk are pre-identified, allowing EirGenix to accurately assess their impact on operations when confronted with climate risks. EirGenix finally manages the "description," "potential business, strategic, and financial impacts," and "adaptation and response" through each responsible department, taking into account climate risks and opportunities. These serve as references for EirGenix when formulating relevant hedging and risk control measures.

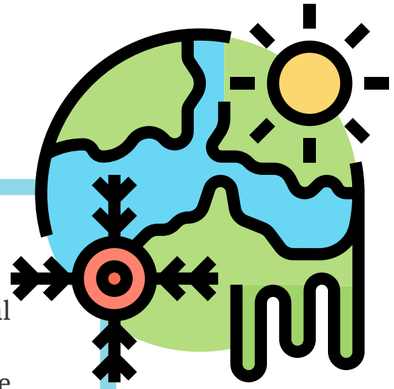


Note 1: The numbers above represent climate risk scores and are intended for sorting purposes only. The red section represents the significant risks identified by us, the yellow section represents minor risks, and the green section represents risks with a lesser impact.

Note 2: The frequency of occurrence and the level of impact are divided into five levels: Level 1 - Low, Level 2 - Medium-Low, Level 3 - Medium, Level 4 - Medium-High, and Level 5 - High; Low means there is no impact on operations; Medium-Low means operations are affected without changing the current operational status; Medium means operations are affected and may change the current operational status; Medium-High means operations are significantly affected, leading to changes in the current operational status; High means operations are significantly affected, resulting in operational interruption.

Note 3: The adaptability is divided into five levels based on the time it takes for one adjustment to occur. Level 1 represents an adjustment time of less than one week, Level 2 represents an adjustment time of one week to one month, Level 3 represents an adjustment time of one month to six months, Level 4 represents an adjustment time of six months to one year, and Level 5 represents an adjustment time of more than one year.

TRANSITION RISKS



①Increased operating costs due to carbon pricing
② Low-Carbon operations requested from national policies and international society
③Risks of supply chain disruption caused by climate change
④ Reduce the development and recycling of single-use consumables
⑤Increase of the cost of technological transformation due to the growing trend of developing low-carbon technology
⑥Increase expenditure on R&D for the development of new products and platforms that reduce carbon emissions
⑦ Tarnish industry's reputation due to a decline in production capacity

PHYSICAL RISKS

①Unstable power supply
②Facing with operational pressure and impact due to water resource scarcity

OPPORTUNITIES

①Improve production resilience
② Optimize the allocation of resources between factories and the transportation of green energy
③Improve energy efficiency
④Promote of low carbon green production

After reviewing the risks, EirGenix conducted a potential operational-level risk assessment based on the main operational functions of each unit. In 2023, climate change risks are also included in the assessment. The Company identifies the transition risks and physical risks that each unit may face, and select appropriate scenarios for disclosing potential financial impacts. We have conducted an inventory of climate-related risks and opportunities, outlining the potential impacts they may have on our business, strategies, and finances. Additionally, we have calculated the potential financial impact.

Transition Risks

Policy and legal risks: Following the ongoing development of climate change-related policy actions, EirGenix examines the compatibility of climate change-related laws and regulations on an annual basis while incorporating those with higher risks in risk assessments. Any law or regulation, if identified as a potential risk, will be set as a key performance indicator to be managed on a annual basis.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
①Increased operating costs due to carbon pricing	Short-term	Paying carbon taxes leads to increase operating costs.	1. Use renewable energy: such as solar power, wind power, and hydropower in an effort to reduce reliance on fossil fuels while cutting carbon emissions 2. Ensure continuous monitoring of regulatory issues and advocate for relevant strategies and action plans to reduce carbon emissions. 3. Set up an internal carbon pricing mechanism. 4. Map company-wide net-zero pathways, develop net-zero strategies, and carry out related actions.	1. Investing in low-carbon equipment leads to increased operating costs. 2. Purchasing renewable energy and carbon rights leads to increased expenditure. 3. Investing in renewable energy, such as installing solar panels in new plants, leads to increased costs.
②Low-Carbon operations requested from national policies and international society	Short-term	1. The Financial Supervisory Commission mandates annual disclosure and assurance. 2. Future facilities expansion demands more clean rooms, electricity, and carbon emissions.	1. Consolidate and provide information on carbon emissions in active collaboration with the climate change response unit within the Company. 2. Train SMEs on related issues, develop an in-plant greenhouse gas inventory mechanism, and institute the carbon emission information consolidation process. 3. Conduct a greenhouse gas inventory and analyze emission status and hot spots. 4. Perform cost structure analysis and carry out engagement with suppliers to enhance the transparency of carbon emissions data in supply chains.	1. Building a carbon management system and training lead to increased expenditure. 2. Collecting carbon emissions data in supply chains leads to increased manpower costs.

Technology: Since the initial stage of product design, EirGenix has been committed to minimizing environmental impact and carbon emissions. By implementing low-carbon, high-performance technology advancements and innovations, this has not only influenced the competitiveness, production, and distribution costs of specific organizations, but has also had a substantial impact on end users.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
④Reduce the development and recycling of single-use consumables	Long-term	Numerous countries have already integrated the concept of a circular economy into their policy planning to mitigate the environmental impact of products. Consequently, the development of “reusable” or “recyclable” disposable consumables not only lowers operating costs but also strengthens production resilience.	1. The widespread use of disposable consumables in the production of biologics is a response to the “flexibility in contract manufacturing processes.” However, cineration of these consumables after use contributes to increased carbon emissions and waste generation. 2. Reduce uses of the disposables can be done by risk assessment of the process steps and then integration of them. 3. Discussion with the supplier regarding the possibility of recycling and regenerating disposable items. 4. Explore potential collaborations with academic research institutions to assess and advance the recycling and regeneration of disposable consumables. 5. Participate in industry conferences, continuously monitor industry trends, and discuss strategies to address climate change and transition policies. These strategies include optimizing processes, improving air handling design to reduce energy consumption, and seeking alternative solutions for equipment and consumables with high carbon emissions. 6. When establishing new factories or production lines of a certain scale or larger, it is important to assess the advantages of utilizing equipment or processes that do not necessitate the use of disposable consumables.	1. The cost of disposable consumables will continue to increase rapidly each year. 2. Investing in research and development funds will increase. 3. Once the product enters commercial production, it is anticipated that a 10% reduction in disposable consumables can be achieved by adjusting or merging processes.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
⑥Increase expenditure on R&D for the development of new products and platforms that reduce carbon emissions	Mid-term	Expenses on the research and development of a new cell line platform.	1. Optimize the process of developing cell line platforms in order to achieve high-yield cell lines, reduce production time, and thereby save energy and reduce carbon emissions efficiently. 2. Ensure ongoing management of project expenses.	The Company is consistently working on developing cell line platforms. If the current platform development fails, it will result in higher research and development costs.

Market: Considering stakeholders' growing concern for carbon reduction in products, EirGenix employs innovative research and development techniques to enhance product design and reduce greenhouse gas emissions throughout the entire lifecycle. The Company actively advocates for the use of alternative materials in production to mitigate the environmental impact of its products.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
③Risks of supply chain disruption caused by climate change	Mid-term	The market is gradually developing new business models and adapting to changing demands. This necessitates that companies establish carbon asset management capabilities. Consequently, there has been a rise in inventory costs to mitigate the risks of supply chain disruptions caused by unstable raw materials.	1. Establishing collaborative relationships: Develop collaborative relationships with chosen suppliers by executing suitable contracts or agreements to establish the terms of cooperation. This includes price, payment terms, delivery deadlines, quality standards, guarantees, and procedures for handling breaches. 2. Establishing strategic partnerships: We aim to identify potential suppliers and establish long-term strategic partnerships. Our goal is to collaborate on developing test kits, improving efficiency, and reducing costs. Through this cooperation, we aim to enhance our competitiveness and promote mutual growth.	1. Proactively developing suppliers can have pros and cons impacts on the Company's financial condition, which can be complex. Hence, a suitable supply chain management strategy should be formulated with considerations of multiple factors, such as costs, risks, benefits, and strategic objectives. 2. It is estimated that the annual cost of procuring raw materials will increase by 1% as a result of the rise in carbon emissions.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
⑦Tarnish industry's reputation due to a decline in production capacity	Mid-term	The market is evolving and creating new business models to meet changing demands. This necessitates companies to develop carbon asset management capabilities. Any decrease in production capacity, such as production stoppage, delayed planning consent, or supply chain disruption, can result in the decrease of the Company's reputation.	1. Diversification of the supply chain: Reduce reliance on a single supplier by establishing multiple sources, especially from different regions, to mitigate risks. This guarantees a consistent supply, even in the event of climate disasters or other unforeseen circumstances. 2. Production flexibility: Implementing a flexible production scheduling system that can rapidly adapt production plans in response to changes in demand and supply chain issues. This can help prevent excessive inventory and lower inventory costs while also enhancing response speed. 3. Carbon neutrality and carbon footprint management: Actively implement carbon neutrality plans to reduce the carbon emissions of the enterprise, and actively track and manage the carbon footprint. This not only fulfills regulatory requirements but also enhances the corporate image.	At first, there may be a financial burden as the Company learns and develops strategies and plans for energy conservation and carbon reduction. However, in the long run, the Company will gradually adjust to the demands of carbon emissions and carbon footprint, ultimately minimizing the financial impact.

Reputation: External stakeholders may evaluate EirGenix based on delays in product delivery caused by climate risks or delays in the launch of new products, which could impact the Company's long-term operational performance.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
⑤Increase of the cost of technological transformation due to the growing trend of developing low-carbon technology	Short-term	With an unwavering commitment to a low-carbon transformation operational strategy, our goal is to enhance resource efficiency in the pharmaceutical production process. We are actively developing technologies that enable the “reuse” or “recycling” of disposable consumables, leading to reduced operational costs and improved production adaptability.	1. Reduction of energy consumption: By improving energy efficiency, utilizing more energy-efficient equipment and technologies, and optimizing production processes to reduce energy consumption. 2. Use renewable energy: Transition towards the use of renewable energy sources such as solar power, wind power, and hydropower in an effort to reduce reliance on fossil fuels while cutting carbon emissions. 3. Reduction of waste and pollutant emissions: Improve production processes, enhance product design, and utilize environmentally friendly materials and technologies. 4. Implementing low-carbon transportation methods: Promoting the use of public transportation, bicycles, or walking for commuting, and installing electric vehicle charging facilities to minimize the environmental impact of transportation on carbon emissions. 5. Promoting the digitization of office work: By utilizing tools such as email, electronic documents, and online meetings, this will help reduce the consumption of paper and other materials, leading to a decrease in carbon emissions. 6. Procurement and Supply Chain Management: Encourage suppliers to offer eco-friendly products and services while optimizing the supply chain to minimize carbon emissions. 7. Continuous Monitoring and Reporting: We will regularly monitor the carbon emissions and environmental impact of the Company and report progress to stakeholders. This will ensure the effectiveness of our low-carbon transition strategy. 8. Develop an energy monitoring system, optimize steam process control, and implement waste heat recovery.	1. Implement energy-saving measures, such as upgrading equipment, training employees, or introducing new technologies. Invest in updating equipment with low energy efficiency and water resource recycling and reuse capabilities. For instance: (1)Investing approximately NT$110,000 in improving LED equipment has resulted in the following benefits: ●Energy Savings: 27,996 kWh per year ● Reducing energy consumption by 100,785.6 million joules ● Reduction of 13.84 metric tons CO2e (2)In 2023, the Company invested approximately NT$4,220,000 in the construction of a new chiller unit, opting for equipment rated at performance level 1, which compared to previous installations using performance level 2 equipment: ●Energy Savings: 175,173 kWh per year ●Reducing energy consumption by 630,622.8 million joules ●Reduction of 86.71 metric tons CO2e 2.The cost of investing in process improvement to reduce waste and pollutant emissions will increase. 3.Promote the implementation of the Quality Assurance and Quality Control (QA/QC) system, an electronic management system for quality activities, to reduce the need for manual labor and paper usage. Note: 1.One kilowatt-hour is equivalent to 3.6 million joules. 2.For the year 2023, since the data on the carbon emission coefficient of electricity has not been announced, the calculation will be based on the carbon emission coefficient of electricity announced by the Bureau of Energy for 2022, which is 0.459 kilograms of CO2e per kWh.

Physical Risks

Acute Physical Risks: Taiwan frequently experiences disasters such as heavy rain and typhoons, which can result in power outages and flooding in different regions. To mitigate the potential impact on company operations, EirGenix has implemented an emergency response mechanism and conducts annual assessments and analysis of climate events that could affect the business.

Climate-related risk	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
①Unstable power supply	Short-term	Unusual weather conditions can lead to power interruptions or instability, such as experiencing 6 days of power outage followed by 1 day of power supply, or more than 1 day without power. These disruptions can result in unstable production on the production line and inconsistent product supply.	1. Emergency generators and uninterruptible power supply (UPS) backup power are installed to ensure continuous power supply for fire systems and critical equipment, mitigating losses caused by unforeseen power outages. 2. Regular maintenance and servicing of the power system is essential.	1. These factors can lead to batch production failures, higher costs for restoring production after power outages, and the possibility of delayed deliveries. 2. In the event of prolonged power outages, there will be additional costs for installing emergency generators and uninterruptible power supply systems in the factory buildings. Alternatively, immediate expenses for transporting and using diesel fuel will be incurred to ensure production stability, with an estimated investment of NT$4,620,000.
②Facing with operational pressure and impact due to water resource scarcity	Short-term	Unusual weather conditions can lead to water interruptions or instability, such as experiencing 3 days of water outage followed by 4 day of water supply, or more than 3 day without water. These disruptions can result in unstable production on the assembly line and inconsistent product supply.	1. The park already has a three-day inventory available for use and support across the entire area. 2. To handle short-term water shutdowns, it is necessary to adjust the stability of intermediate product storage in the production process. 3. Increase investments in water storage equipment and proactively visit emergency water supply companies to establish contracts for emergency water supply. 4. Collaborating with companies nearby who need water supply to jointly invest in a recycled water company to meet potential needs as required.	1. Increase in the production schedule and costs. 2. To meet the growing demand, it is essential to enhance the water storage capacity and allocate additional funds for equipment costs in the factory building. The estimated investment required is NT$2,000,000. 3. Assess and establish a mechanism for procuring water through water trucks. It is estimated that during the water outage period, an investment of NT$375,000 per day will be needed to purchase tap water. 4. Create a risk assessment for potential water supply shortages based on varying production capacity needs and formulate a plan to mitigate these risks.

Climate-related Opportunities and Financial Impacts

Resource Efficiency: By replacing old and energy-consuming equipment, improving internal energy management effectiveness, and enhancing the energy efficiency of the factory, we can achieve low-carbon production while also realizing energy savings and cost reductions.

Climate-related Opportunities	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
①Improve production resilience	Short-term	Enhance the production titer, improve the recovery rate of purification, and reduce the number of production batches. This will lead to a reduction in operational costs and an increase in production flexibility.	1. Throughout the research and development phase, we successfully developed high-yield cell strains and optimized the culture medium, cell cultivation, and purification processes. As a result, we were able to gradually increase the productivity of upstream cell cultivation by 20-100%. 2. Implement a high-density cell culture process, which led to a gradual reduction in production batches and a significant increase in productivity by 50-100%.	By increasing the overall production tier to 1.5 to 2 times, we can effectively reduce the required production batches, lower the cost of raw materials for production by 20% to 50%, and allocate production line capacity to other projects as needed.
②Optimize the allocation of resources between factories and the transportation of green energy	Short-term	Reducing Carbon Emissions in Transportation	1. Implementing low-carbon transportation methods: Promoting the use of public transportation, bicycles, or walking for commuting, and installing electric vehicle charging facilities to minimize the environmental impact of transportation on carbon emissions. 2. Optimizing the frequency and methods of inter-facility transfers, using green transportation modes to replace higher carbon-emitting modes of transportation, reducing organizational carbon emissions and product carbon footprints, thereby lowering operational carbon costs. 3. Adopting high-efficiency transportation methods and optimizing pharmaceutical processes, using green transportation modes to replace higher carbon-emitting modes of transportation, reducing organizational carbon emissions and product carbon footprints, thereby lowering operational carbon costs.	1. The annual cost of transportation is approximately NT$1,550,000, with an average daily ridership of 15 people, resulting in a reduction of 96.89 tons of CO2e per year. 2. Introducing electric buses for transportation will increase transportation costs. Currently, the installation cost of charging stations is approximately NT$500,000. 3. Using green energy vehicles for the transfer and transportation of materials between the two factories will result in higher transportation costs. 4. Implement a system for allocating and grading cell repositories, along with a cargo transportation mechanism, to facilitate efficient transportation for research and testing. This will help reduce the reliance on outsourced transportation and minimize its frequency.

Climate-related Opportunities	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
③Improve energy efficiency	Short-term	In order to improve resource utilization efficiency, reduce operational costs, and enhance production resilience in the wastewater treatment process, measures such as increasing aeration or drainage in the wastewater plant are implemented.	1. Gradually replacing high-efficiency motors to enhance energy efficiency and effectiveness. 2. Estimate to phase out sand filters and activated carbon towers within two years.	Replacing equipment results in financial costs.

Product Services: Due to the growing demand in the green consumer market, governments worldwide are implementing carbon pricing mechanisms on businesses. This is aimed at reducing the financial risks associated with emissions. As a result, companies are gradually shifting towards a low-carbon economy.

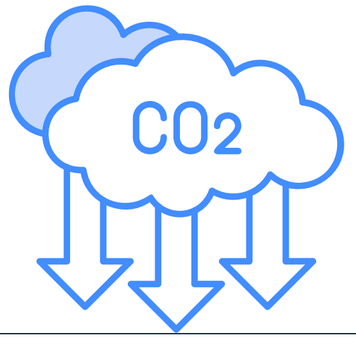
Climate-related Opportunities	Impact period	Description	Adaptation and response	Potential business, strategic, and financial impacts
④Promote of low carbon green production	Mid to long-term	To meet the 2050 net zero carbon emissions target, the R& D department has developed a new high-capacity manufacturing process platform capable of producing a larger quantity of products in a shorter time frame.	By implementing the following to increase production and reduce production time, we can not only meet customer demands by reducing the number of cultivation batches, but also minimize the use of disposable materials and the time spent in the factory. This will help us achieve energy conservation and carbon reduction. 1.To enhance cell culture techniques, consider implementing a high cell density culture process before the main cultivation. 2.Optimize purification technologies, such as continuous or online real-time analysis (PAT) automated operations, to improve product recovery rate.	1. The R&D department is developing a new cell culture process and continuous purification platform. It is expected to invest in 2 to 4 FET research and development costs annually. 2. By maintaining the same production capacity, it is possible to decrease the size of production equipment and the scale of the plant, leading to a significant reduction in electricity usage and carbon emissions. Consequently, this can greatly minimize the capital investment needed for constructing large factories. 3. This can attract CDMO customers to collaborate with EirGenix on process development and mass production.

Greenhouse gases emissions

Company A has conducted a greenhouse gas (GHG) inventory for the year 2022 within its operational boundary in accordance with the ISO14064-3:2019 standard. The inventory covers the Xizhi headquarters, Zhubei branch, and the German subsidiary. Of the total disclosed GHG emissions, 9,564.751 metric tons of CO2e (accounting for 82.5% of total emissions) were verified by an assurance body, with a reasonable assurance opinion provided. Additionally, the GHG inventory for total emissions in 2023 has also been completed, with the information as follows:Unit: tCO2e

Year	Category 1 Direct GHG emissions	Category 2 Energy indirect GHG emissions	Category 3~6 Other indirect GHG emissions	Total	Assurance Institutions	Assurance Opinion
2022	933.418	8,631.333	2,030.185	11,594.936	BSI	Reasonable Assurance
2023	1,093.3688	10,350.800	2,402.411	13,846.580	NA	NA
Total	2,026.7868	18,982.133	4,432.596	25,441.516	-	-

- Category1_Direct GHG emissions: There are 4 types of greenhouse gases produced directly by EirGenix: CO2、CH4、N2O and HFCs.
- Category2_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.
- Category3~6_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

Electricity Consumption (Headquarters Xizhi and Branches Zhubei)	
Year	**Amout (Unit: kWh)**
2022	17,373,645
2023	20,866,518

Electricity GHG Emissions Intensity

Year	Electricity Purchased Externally (kWh)	Total Energy Consumption (billion joules, GJ)	Total Greenhouse Gas Emissions (metric tons CO2e)	Revenue (in thousand)	Energy intensity	GHG emissions intensity	Annual Growth Rate of Energy Intensity (Percentage)
2022	17,434,713.1700	62,764.9674	8,631.3326	1,481,017	0.0423	0.0058	NA
2023	20,908,023.8571	75,268.8859	10,350.7997	1,022,653	0.0736	0.0101	74%

Note 1: The energy conversion coefficient is sourced from the Environmental Protection Administration's Announcement of Greenhouse Gas Emission Coefficient Management Table, version 6.0.4.
Note 2: The formula for calculating energy intensity: energy consumption divided by revenue (in thousand).
Note 3: The operational control method is used to aggregate greenhouse gas emissions.
Note 4: The global warming potential (GWP) of different greenhouse gases has been estimated using the sixth assessment report of the Intergovernmental Panel on Climate Change (IPCC).
Note 5: The carbon emission coefficient for electricity in 2022 was 0.495 kg CO2e/kWh. The carbon emission coefficient for electricity in 2023 has not been disclosed yet, so the calculation will be based on the 2022 coefficient of 0.495 kg CO2e/kWh.
Note 6: The formula for calculating carbon intensity: the total greenhouse gas emissions (in metric tons CO2e) divided by the revenue (in thousand).
Note 7: The base year for greenhouse gas emissions is 2022. We selected this year as the base year because it was the first year in which we conducted a voluntary inventory of greenhouse gas emissions. In 2022, the carbon emissions from greenhouse gases in scope 2 amounted to 8631.3326 metric tons CO2e.

Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

EirGenix is a professional pharmaceutical research and production company that has implemented a comprehensive environmental management system. In order to fulfill its corporate social responsibility and strive for environmental sustainability, EirGenix prioritizes “energy conservation and carbon reduction.” The Company is currently in an expansion phase, using 2022 as the base year. Once the expansion is completed, EirGenix will gradually reduce energy intensity and minimize resource and energy waste. To achieve this goal, the Company has established three key performance indicators for “Electricity sage,” “Water resources,” and “Waste,” and is actively promoting environmental sustainability initiatives. The Company introduced greenhouse gas inventory in 2023 to monitor the Company’s greenhouse gas emissions. The carbon neutral pathway of EirGenix is planned as follow:

	Period	Carbon Reduction Target	Strategies and Specific Action Plans
Carbon Neutral Pathway	Short-term (~2025)	Due to ongoing plant expansions, emissions will continue to decrease once the expansion is completed.	1. Obtain ISO 14001:2015 Environmental Management System Certification for Biotechnology Testing and Analysis 2. Implementation of ISO 14064-1 greenhouse gas inventory counseling and planning and verification 3. By 2025, the proportion of renewable energy will reach 1%. 4. Promote low-carbon manufacturing and consistently review the reduction of carbon emission intensity 5. EirGenix’s Zhubei A plant obtained the Green Building Certificate 6. Improve energy efficiency to attain an annual energy-saving performance of 1% 7. Actively engaged in a net-zero green lifestyle
	Mid-term (2025~2030)	Reduce greenhouse gas emission intensity by 10% compared to 2022 levels.	1. Obtain Certification for ISO 50001 Energy Management System 2. Gradually increase the utilization of renewable energy to reach 6% by the year 2030 3. EirGenix’s Zhubei new B plant obtained the Green Building Certificate 4. Continuously enhance energy management to attain an annual energy-saving efficiency of 1% 5. Implement low carbon supplier management 6. Evaluate waste management policies and eco-friendly packaging materials
	Long-term (2030~2050)	Strive to achieve carbon neutrality.	1. Gradually increase the utilization of renewable energy to reach 10% by the year 2050 2. Continued focus on carbon rights, carbon sink, and renewable energy 3. Implement a green supplier management system and measure sustainability indicators 4. Participate in climate advocacy organizations or alliances to collectively promote environmental sustainability

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:

1. Shorten the irrigation time of each area with the outdoor sprinkler irrigation system.
2. A total of 25~35% RO wastewater in the manufacturing process has been recycled.
3. 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 25% 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 (Headquarters Xizhi and Branches Zhubei)	
Year	Water Consumption (Unit: metric tons)
2022	73,684.83
2023	96,136.93

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 strives to use recyclable materials as much as possible. Except for consumables that come into contact with chemicals or require sterilization during manufacturing or experiments, which need to be collected separately and sent to qualified treatment facilities for incineration, all other waste is sorted (e.g., plastic bottles, paper, and aluminum cans) and sent to recycling plants for recycling and reuse to achieve environmental protection principles.

To effectively manage industrial waste, EirGenix strictly implements waste sorting, collection, storage, management, and transportation. In accordance with the Waste Disposal Act, EirGenix commissions qualified transportation and treatment companies to handle the waste disposal, treatment, and recycling. They strive to use recyclable materials whenever possible. Consumables that come into contact with products requiring sterilization during manufacturing or experiments are collected separately, sterilized, and then sent to qualified treatment facilities for incineration, to achieve environmental protection principles. Currently, EirGenix has two dedicated Class A waste management personnel.

Total amount of outsourced waste treatment
(Headquarters Xizhi and Branches Zhubei) Unit: metric tons

Year	Hazardous waste	Non-hazardous waste	Total
2022	7.9286	75.4426	83.3712
2023	7.3638	49.0784	56.4422

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.

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.

Waste reduction targets

	Tine	Deduction goal	Strategy and plan
Waste reduction	Short-term Goals (~2025)	Analyze the waste situation and find possible recycling vendors.	1. Closely monitor updates to environmental regulations, assess company operational risks, and promptly respond to regulatory requirements. 2. Continuously disclose information on historical waste production and resource recovery volumes as required by regulations. 3. Proactively gather information on greenhouse gas inventory to prepare for future greenhouse gas management.
	Mid-to-Long-term Goals (2025~)	Improve waste classification, implement resource recycling, and reduce waste by 10% in 5 years.	1. Strengthen environmental management responsibilities within the plant, integrate sustainability concepts, and promote comprehensive sustainable management. 2. Assess the final destination of waste through Life Cycle Assessment (LCA) and Plan-Do-Check-Act (PDCA) management methods, prioritizing plans for recycling and reuse to reduce environmental impact. 3. Enhance the audit and evaluation of waste disposal contractors, using compliance with regulations and prioritization of recycling and reuse as criteria for future contractor selection. 4. Continuously maintain the ISO 14001:2015 Environmental Management System, utilizing environmental impact assessment methods to reduce environmental impacts.

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.

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Every year, EirGenix conducts an in-plant “Toxic Chemical Substances Disaster Contingency Drill” to provide training for departments that use chemicals. The content includes handling procedures for chemical disasters, an introduction to protective equipment, and procedures for putting on and taking off protective clothing. This ensures that if an accident occurs, frontline personnel can quickly contain it and prevent the disaster from escalating.

Product Development and Manufacturing

- **Product Clinical Trials and Development**
- **Customer Health and Safety**
- **Supply Chain Management**

Product Clinical Trials and Development

Biosimilars

Biological drugs, due to their complex structures, cannot be replicated 100% even by the original developers. Therefore, when developing large-molecule drugs based on marketed reference drugs, the developed products must closely match the molecular structure, physical, chemical, and biological characteristics of the original developer's biological drug (reference drug). Both the biosimilar and the reference drug should have no clinical differences in terms of safety, quality, and efficacy. Only after thorough inspection and approval by health authorities can a product be considered a biosimilar1.

Biosimilars' development investment and timeline are significantly higher than those for small-molecule generic drugs. The key difference lies in the reverse engineering of the front-end cell line and process to create a product that achieves high similarity to the original developer's drug in terms of molecular structure, physical properties, chemical composition, and biological characteristics. This process involves selecting cell lines and applying reverse engineering techniques, which pose a high level of difficulty in biosimilar drug development. After completing the process development, biosimilars still need to undergo two stages of clinical trials:

1. Phase 1: To assess the bioequivalence of pharmacokinetics within the human body and ensures the safety of participants.

Phase 3: To evaluate the equivalence of efficacy between the biosimilar and the original developer's biological drug. If reliable biomarkers are available, they can serve as primary endpoints in clinical testing. Notably, the development of biosimilars differs from that of innovative drugs. While innovative drug development involves substantial time and cost, especially during late-stage clinical trials where failure rates are significant, biosimilars have an almost negligible failure rate in Phase 3 clinical trials if the product achieves high similarity in molecular structure, physical properties, chemical composition, and biological characteristics, and demonstrates bioequivalence in clinical pharmacokinetics during Phase I clinical trial.

When conducting clinical trials, although the final goal is to achieve the desired efficacy, it is required to ensure the safety of participants. To achieve both purposes, it is essential to rigorously follow the procedures of conducting clinical trials. Ultimately, the clinical results, molecular structure, physical, chemical, and biological similarity are submitted to regulatory authorities for review and approval before the product can be marketed. Regarding clinical operations, EirGenix has a series of standard operating procedures for selecting contract research organizations (CROs) and managing clinical development. At each clinical development stage, there are audit mechanisms in place to verify that the clinical trial is being executed in accordance with the approved clinical trial protocol and local regulations. Overall, whether it's the safety assessment in the Phase I clinical trial or the efficacy evaluation in the Phase III clinical trial, adherence to the following guidelines is crucial:

First step: Planning of clinical trial	• Evaluate the risks during clinical trials based on the clinical trial services provided by the Contract Research Organization (CRO). • According to the level of risk, develop monitoring and audit plans for quality management systems quality assurance in clinical trials.
Second step: before conducting the clinical trial	• The trial protocol and related documents must undergo review and approval by health authorities and the Human Research Ethics Committee. • Provide relevant training to the clinical trial principal investigator. • Fully inform participants and allow them to have sufficient time to consider before signing the voluntary informed consent form to participate in the screening process. • Select suitable participants based on the inclusion and exclusion criteria outlined in the trial protocol
Third step: During the clinical trial	• The clinical operations department is responsible for monitoring the CRO's execution of the clinical trial. • The clinical quality assurance department audits the CRO's execution of the clinical trial according to relevant audit plans, ensuring that the CRO follows the approved trial protocol and meets service quality requirements.
Fourth step: After conducting the Trial	• Integrate clinical trial data on safety and efficacy. • Undergo review and on-site inspection by health authorities to evaluate and approve for market authorization

Product Quality and Management System

EirGenix inherited the cGMP pilot factory facilities and excellent technical personnel of Xizhi, Development Center of Biotechnology. Starting from the accumulated experience, with the synergy of the strong technical and management teams, EirGenix quickly established its footing and successively achieved several important milestones include: Zhubei factory officially joined operation in 2019; Xizhi factory passed Japan PMDA's GMP suitability survey in 2020, and passed TFDA factory inspection in 2021, and was upgraded from a pilot factory to a raw material factory that can be sold commercially; obtained the Establishment Inspection Report issued by the US FDA in 2023, and passed the US FDA drug premarket approval review and factory inspection; in 2023, it obtained the first self-developed and successfully produced biosimilar drug certificate in Taiwan, and in the same year, it obtained the EMA's license Marketing authorization. The goals that have been achieved one after another represent the recognition of EirGenix quality and technology by domestic and foreign regulatory authorities and customers. EirGenix hopes to be the world's top biopharmaceutical company that "take from society, use to society" as its mission, strengthen quality in the company culture, implement the company's deep integration of PICS/GMP standards, and continue to manufacture with the highest standards high-quality biopharmaceuticals, with the goal of enhancing human and social well-being and improving the quality of life of patients, contribute back to society.

Taiwan FDA
PIC/S GMP Certificate
Xizhi Facility

Taiwan FDA
PIC/S GMP Certificate
Zhubei Facility

Japan PMDA Approval
Certificate

US FDA Approval
Certificate

Product Pricing Strategy

EirGenix's first self-developed and successfully produced biosimilar drug: "EIRGASUN® vial 150 mg" was approved by the Food and Drug Administration of Taiwan's Ministry of Health and Welfare in May 2023 and EMA marketing authorization was obtained in the same year. The covered indications include the treatment of patients with early-stage HER2-positive breast cancer and metastatic breast cancer and gastric cancer, and further obtained Taiwan health insurance benefits on October.1 of the same year based on the current "National Health Insurance Drug Benefit Items and Payment Standards" of the National Health Insurance Department. Being launched on the market, EirGenix followed the "National Health Insurance Drug Price Adjustment Operation Methods" to standardize and report truthfully to ensure that pricing is in compliance with relevant laws and regulations. According to the "Biosimilar Drug Recommendations" of the authoritative "Taiwan Society of Regulatory Affairs for Medical Products", if Taiwan can refer to the methods of countries with successful international policies to promote the use of biosimilar drugs, encourage the use of more economical biosimilar drugs, and then through the positive market competition mechanism achieves the goal of saving drug costs. In addition to saving health insurance resources, it can also provide patients with multiple and effective drug treatment options. There are more and more new breast cancer and gastric cancer patients in Taiwan every year, and medical expenses are expected to increase accordingly. "EIRGASUN® vial 150 mg" is the first in the world to be launched in Taiwan, which can benefit patients in need of treatment in Taiwan and around the world. While reducing medical expenses, it can also benefit from the use of EIRGASUN® vial 150 mg has achieved the expected clinical efficacy and safety, achieving the goal of truly benefiting the Taiwanese. In the future, when this product is launched on the global market, we will also work with companies responsible for marketing cooperation to comply with the relevant laws and regulations of each region and country, measure market competitiveness and the greatest welfare for patients, and continuously improve and optimize our own cost structure. According to The "EirGenix Biotechnology Approval Authority Form" formulates pricing strategies so that the pricing of EirGenix's own products and distributed products can be effectively managed and consistent with the overall sales strategy of the business year, reasonable market responsiveness, compliance and sustainability, and Helps achieve annual total profit targets, improve market competitiveness and maintain customer satisfaction. The most important thing is to ensure that the efficacy and safety of drugs are maintained, so that more patients around the world can receive treatment that is in line with the latest international treatment guidelines and improve the quality of life.

Product Traceability Management

EirGenix has formulated internal "product shipment management operating procedures" in accordance with relevant laws and regulations. After the self-developed products are launched, EirGenix will ship the drug substance (Drug Substance), product (Drug Product), and final product (Finished Product) according to customer needs. Management operating procedures to ensure legal compliance of drug shipments. This standard operating procedure is applicable to the shipment management procedures of each shipment type after EirGenix's self-developed products are launched, including the shipment and marketing of experimental drugs. The shipment of drugs for sale as drug sample, and the general sales and shipment of commercially available drugs.

The procedures for shipment execution and document archiving are as follows: The supply chain department receives the approved shipment application and makes subsequent shipment arrangements and material issuance procedures based on the order information and application form information. When drugs are stored in EirGenix factory, shipments are carried out in accordance with relevant internal operating procedures. If the drugs are stored outside the factory, the supply chain department is responsible for notifying the entrusted warehousing and logistics company to execute the inventory shipment and record the flow of the drugs. Furthermore, based on the shipment requirements, submit a document copy application to the quality assurance department for this batch of shipments. A Certificate of Analysis (COA) or related quality statement will be provided to customers with the goods. The supply chain department must record each shipment in its own product shipment record sheet and provide this record sheet to responsible personnel every month to confirm the flow of medicines. The transaction records of drug supply for the current year are kept by the supply chain department, and the rest are archived to the document management center of the quality assurance department on an annual basis. The files are kept for at least five years.

Currently, EirGenix's medicines on the market are packaged with anti-counterfeiting labels, ensuring that EirGenix's medicines are subject to strict product traceability management, eliminating any possibility of counterfeit medicines circulating in the market, and ensuring patient medication safety. In addition, EirGenix has also formulated the "Standard Operating Procedures for Product Recycling". This standard operating procedure is designed to formulate when the quality of EirGenix's products has abnormal conditions, such as those that may be harmful to consumers or potentially harmful (such as counterfeit, banned drugs) or have safety concerns.

When there are doubts and poor quality products, the product recall and processing process from the market is applicable to products manufactured by EirGenix, including research drugs, OEM products, and other products. Ensure that in the event of quality-related concerns, immediate response measures can be taken to ensure the rights and health of customers and patients.

Guidance for Good Pharmacovigilance Practice

The purpose of the "Guidance for Good Pharmacovigilance Practice" formulated by EirGenix is to clearly define EirGenix's requirements for pharmacovigilance, covering drugs or active ingredients for which EirGenix is responsible for pharmacovigilance. In order to continuously obtain and keep up-to-date safety-related information about drugs under pharmacovigilance obligations, EirGenix, as a pharmaceutical company, is obliged to actively seek, collect and analyze information on the benefits and risks of these drugs. Pharmacovigilance monitoring is a systematic method for safety monitoring of adverse drug reactions related to drug products or active ingredients. This includes two ways to collect safety data: 1. voluntary reports (such as reports from medical professionals or consumers and literature reports), and 2. solicited reports (such as specific pharmacoepidemiology programs and registries). pharmacovigilance is a legal obligation of all drug marketing authorization holders/drug distributors and is strictly regulated by international and regional laws. Based on this principle, EirGenix has the responsibility to ensure that all pharmaceutical products comply with Guidance for Good Pharmacovigilance Practice and fulfill all pharmacovigilance obligations. Individual Case Safety Reports (ICSRs) related to EirGenix’s drugs, which include consumer notifications received by the company during the post-marketing/marketing process of the drug. A valid ICSR (Individual Case Safety Report) must contain at least the following: 1. A or multiple identifiable notifiers (primary source) 2. One or more identifiable single patients 3. One or more suspected drugs 4. One or more adverse drug reactions or special circumstances. Every employee of EirGenix is responsible for ensuring that all reports of adverse drug reactions and special situation reports are reported to the pharmacovigilance department in accordance with the schedule defined in the " Guidance for Good Pharmacovigilance Practice ", and to implement good pharmacovigilance in their respective work areas.

Risk Management Program

The purpose of executing the "Risk Management Program" of EirGenix's "EIRGASUN® vial 150 mg" is to ensure that medical personnel use EirGenix's trastuzumab biosimilar in the treatment of early breast cancer and metastatic breast cancer, before patients with metastatic gastric cancer, they must truly understand the characteristics of this product and important known risks and important potential risks, including cardiac dysfunction, medication-related reactions, oligohydramnios, dosing errors, etc., in order to achieve the goal of minimizing risks.

"EIRGASUN® vial 150 mg" is independently developed, produced and marketed in Taiwan by EirGenix, and has been licensed to Sandoz for global marketing except Taiwan and China, European and American product name is HERWENDA. EirGenix will collect, compile, analyze and report standard operating procedures for safety information for all indications after global launch, and ensure the collection and detection of known adverse events and new safety signals for this product. This product is under the RMP framework of the European Union, considering the domestic medical attributes, and adopting the "Risk Communication Plan for Medical Personnel" (providing drug instructions as the main method, supplemented by patient instructions for use, explaining possible risks, with special attention to cardiac dysfunction, Medication-related reactions, oligohydramnios, dosing errors, etc.) Implement domestic risk management of this product and provide an adverse event reporting window to facilitate real-time safety monitoring and trend analysis of corresponding information to minimize the risks of using this product. This risk management plan conducts regular execution effectiveness evaluations on each implementation content. The effectiveness evaluation report will include:

1. Domestic usage/sales volume statistics of EIRGASUN® vial 150 mg
2. Health education records of purchasing medical institutions for EIRGASUN® vial 150 mg
3. Education and training records of relevant marketing and business representatives of EIRGASUN® vial 150 mg on the content of the risk management plan
4. On-duty/annual adverse drug reaction notification education and training records for relevant personnel
5. Global (including Taiwan) regular benefit-risk assessment report (PBRER/PSUR), including adverse event assessment and trend analysis

The effectiveness evaluation report of this project shall be submitted to the relevant competent authorities at least two years and five years after the launch of this product.

Code of Ethics for Pharmaceutical Marketing

EirGenix's mission is: "To provide customers with high-quality and cost-effective entrusted development and production services, and to develop commercialized high-quality and cost-effective biologics products to enhance human and social well-being and improve life's quality." As a vision, and serveing customers from all over the world, EiGenix adopts the highest standards in pharmaceutical marketing ethics and complies with the legal requirements of various regions and countries to ensure the goodwill and rights of EirGenix and its partners.

Based on EirGenix's business model and mission to patient health, the information conveyed to healthcare professionals through advertising and marketing when promoting drugs must be accurate and supported by clear evidence to assist healthcare professionals in their decision-making. Provide patients with the most appropriate diagnosis and medical services. Under this premise, EirGenix clearly abides by laws and regulations related to drugs and medical treatments when marketing, selling or distributing products. Taking the Taiwanese market where EirGenix is currently on the market as an example, current marketing and promotion activities are mainly based on the marketing guidelines of the original developer, with the medical care and well-being of patients as the first priority, and must meet the highest quality and safety requirements of regulatory authorities. When interacting with relevant units or individuals, EirGenix's commercial team ensures that its behavior is ethical, appropriate and professional, and that no materials or services are provided or supplied during the interaction that will directly or indirectly cause improper influence. In addition, EirGenix also provides product information that is correct, balanced and scientifically evidenced, and its marketing activities are also ethical, correct and balanced and ensure patient privacy.

Clinical trials or scientific research sponsored or supported by EirGenix should be for the purpose of pursuing new knowledge, with a view to improving the interests of patients, promoting the advancement of medical technology, and ensuring the transparency of sponsored human clinical trials. Ensure that all relevant personnel receive appropriate education and training. EirGenix will also continue to formulate relevant standards and conduct regular internal training to ensure that the concepts of pharmaceutical marketing ethical standards can be implemented in all marketing activities.

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

Supplier audit

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

Eensure 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

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).

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.

Supplier evaluation	• Current supplier evaluation: A total of 256 written supplier evaluations was completed in 2023; also, 12 on-site audits were performed. A total of 132 suppliers of raw materials and consumables, and 56 outsourced inspection laboratories and outsourced manufacturing plants; also, 68 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.

Development of suppliers	Accreditation	Supplier training	Continuous evaluation
1. Review of basic information and qualification of suppliers 2. Sign manufacturer's "General Terms and Code of Conduct" of Eirgenix	• Creation of qualified supplier files "Approved/Qualified Supplier List". • Continuous update Irregular updates of file information and corrections to changes.	1. Supplier training 2. Advocate	• Annual Supplier Evaluation Plan • On-site audit

Supplier Management Process

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 2023, a total of 62 contractors have submitted commitment letter.(A total of 102 construction cases were executed, comprising 38 cases in Xizhi and 64 cases in Zhubei.) 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 199 signed contracts were implemented in 2023.

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.

Appendix

- Independent Limited Assurance Report
- GRI Standards Content Index
- SASB Content Index

Independent Limited Assurance Report

Summary of Subject Matter Assured

No.	Subject Matter Assured	Applicable Criteria	Page
1	In 2023, a total of 62 contractors have submitted commitment letter.(A total of 102 construction cases were executed, comprising 38 cases in Xizhi and 64 cases in Zhubei.)	According to the contractor's construction safety and environmental health management operations of EirGenix, the total number of contractors required to sign the safety, health, and environmental protection commitment letter in 2023.	105
2	A total of 256 written supplier evaluations was completed in 2023; also, 12 on-site audits were performed.	- EirGenix completed the number of written supplier evaluations following "supplier evaluation and management procedures" in 2023. - EirGenix completed the number of on-site audits based on "supplier audit operating procedures" in 2023.	104
3	The total Water Consumption of headquarters in Xizhi and branches in Zhubei is 96,136.93 metric 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 2023.	93
4	The total Electricity Consumption of headquarters in Xizhi and branches in Zhubei is 20,866,518 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 2023.	91
5	The total amount of outsourced waste treatment of headquarters in Xizhi and branches in Zhubei is 56.4422 metric tons in 2023.	The total amount of outsourced waste treatment of headquarters in Xizhi and branches in Zhubei is based on the statistics in 2023 on industrial waste declaration and management information system.	95

Independent Limited Assurance Report

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Independent Limited Assurance Report

PWCM23000617

To EirGenix Inc.

We have been engaged by EirGenix Inc. (the "Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2023 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" on page 108 of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Disclosure Scope and Boundaries" on page 2 of the Sustainability Report.

The respective applicable criteria referred to above are the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, the latest edition of the GRI Sustainability Reporting Standards (GRI Standards) 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 (hereinafter referred to as the "Applicable Criteria").

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective Applicable Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

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Inherent Limitations

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

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement 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. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks

Independent Limited Assurance Report

of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of 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 substantive testing on a selective basis, including inquiries, observation, inspection, and reperformance to obtain evidence for limited assurance.

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. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective Applicable Criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls. Furthermore, our assurance does not extend to information disclosed in the Sustainability Report for the period ended December 31, 2022 or prior periods.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the Applicable Criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the Applicable Criteria have been subsequently modified.

Chao, Tung-Chieh

CHAO, YUNG-CHIEH

For and on behalf of PricewaterhouseCoopers, Taiwan
31 December 2024

GRI Standards Content Index

General disclosure

Eirgenix has reported the content for the period from January 1, 2022 to December 31, 2022, in accordance with the GRI guidelines.

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2-3	Reporting period, frequency and contact information	About this Report	2
2-4	Restatements of information	About this Report	2
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2-6	Activities, value chain and other business relationships	About EirGenix > Business Performance Product Development and Manufacturing > Supply Chain Management	8 102
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2-8	Workers who are not employees	Social Inclusion > Talent Cultivation	54

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2-10	Nomination and selection of the highest governance body	Corporate Governance > Governance Practice	32
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2-19	Remuneration policies	Corporate Governance > Governance Practice	32
2-20	Process to determine remuneration	Corporate Governance > Governance Practice	32
2-21	Annual total compensation ratio	Social Inclusion > Talent Cultivation	54

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2-27	Compliance with laws and regulations	Corporate Governance > Integrity Management	45
2-28	Membership associations	About EirGenix > Participation in External Associations	21
2-29	Approach to stakeholder engagement	About EirGenix > Stakeholders Engagement	23
2-30	Collective bargaining agreements	Social Inclusion > Talent Cultivation	54

Material Topics

GRI	Disclosure Title	Chapter	Page
GRI 3: Material Topics 2021			
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3-2	List of material topics	About EirGenix > Material Topics	27
Corporate Governance			
1. Integrity Management			
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205-2	Communication and training on anti-corruption policies and procedures	Corporate Governance > Integrity Management	45
2. Legal Compliance			
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Self-defined topic	Protection of intellectual property rights	Corporate Governance > Protection of Intellectual Property Rights	51

4. Corporate Governance			
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2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance > Governance Practice Corporate Governance > Risk Management	32 46
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2-17	Collective knowledge of the highest governance body	Corporate Governance > Governance Practice	32
2-18	Evaluation of the performance of the highest governance body	Corporate Governance > Governance Practice	32
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5. Customer Health and Safety			
3-3	Management of material topics	Product Development and Manufacturing > Customer Health and Safety	98
416-1	Assessment of the health and safety impacts of product and service categories	Product Development and Manufacturing > Customer Health and Safety	98
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product Development and Manufacturing > Customer Health and Safety	98
6. Product Clinical Trials and Development			
3-3	Management of material topics	Product Development and Manufacturing > Product Clinical Trials and Development	97
Self-defined topic	Product clinical trials and development	Product Development and Manufacturing > Product Clinical Trials and Development	97

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3-3	Management of material topics	Sustainable Development	71
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Sustainable Development	71
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GRI 305: Emission 2016			
305-1	Direct (Scope 1) GHG emissions	Sustainable Development > GHG Management	73
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Development > GHG Management	73
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Development > GHG Management	73
305-4	GHG emissions intensity	Sustainable Development > GHG Management	73

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	8 97
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	0 (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	0 (No such incident occurred to the Company during the reporting year)	-	-

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 obtained TFDA sales approval for our proprietary drug by the end of the reporting year; therefore, there have been no sales yet.	-	-
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 did not have such drugs during the reporting year.	-	-
Access to Medicines					
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	0 (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	0 (EirGenix did not sell the drugs in the US 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	EirGenix obtained TFDA sales approval for our proprietary drug by the end of the reporting year; therefore, there is no information about comparing with pervious year.	-	-
Drug Safety					
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's products are not listed on the FDA MedWatch Safety Alerts List	-	-
HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	0 (No such incident occurred to the Company during the reporting year)	-	-
HC-BP-250a.3	Number of recalls issued; total units recalled	Quantitative	0 (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	0 (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	0 (No such incident occurred to the Company during the reporting year)	-	-

Counterfeit 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 has formulated internal "Product Shipment Management Pperating Procedures" to ensure that the flow of drug shipments is legal and compliant.	Product Development and Manufacturing > Customer Health and Safety	98
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 has formulated internal "Standard Operating Procedures for Product Recycling" to ensure that the client and patient's health and right	Product Development and Manufacturing > Customer Health and Safety	98
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	0 (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	0 (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	45

Employee Recruitment, Development & 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	54
HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	Quantitative	EirGenix discloses relevant data according to the indicators.	Social Inclusion > Talent Cultivation	54
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	102
Business Ethics					
HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	0 (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	The current marketing and promotion activities are primarily based on the marketing guidelines of the original developer, and all relevant personnel have received appropriate training.	Product Development and Manufacturing > Customer Health and Safety	98
HC-BP-000.A	Number of patients treated	Quantitative	EirGenix obtained TFDA sales approval for its proprietary drug by the end of the reporting year; therefore, it has not yet been used in patients.	-	-
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	8

Clients’ Success and People’s Health Are Our Priorities

We thank you for your continued support in our efforts to contribute to the SDGs.