



EirGenix Inc.

Sustainability Reports



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Preface

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- Letter from the Chairman**
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- ESG Performance**

Letter from the Chairman

In the face of increasingly severe global challenges such as climate change, population aging, and health crises, EirGenix remains steadfast in our core belief that “health is a fundamental human right.” We are steadily advancing high-quality biosimilars and CDMO services, striving to integrate business growth with sustainable development, and aspiring to become a leading force in the biotechnology industry.

We firmly believe that sustainable management is not only a corporate responsibility but also key to long-term competitiveness. Therefore, we continuously improve process efficiency, product quality, and R&D innovation while actively implementing green manufacturing and energy-saving and carbon-reduction strategies to minimize our operational impact on the environment. On the social front, we invest in employee training and workplace safety, foster a diverse and inclusive corporate culture, and build solid trust among all stakeholders through integrity-based governance and transparent communication.

In response to the restructuring of the global biopharmaceutical supply chain, we continue to strengthen our process technology platforms, deepen collaborations with international partners, and enhance Taiwan’s strategic position in the global biotech value chain. Through close ties with academic and research institutions, we actively engage in process digitization and intelligent R&D, laying a solid foundation for industrial upgrading and future transformation.

Looking ahead, EirGenix will continue to uphold the corporate spirit of “empathy, honor, responsibility, and global vision.” We will deepen the advantages of our core business, expand into international markets, and proactively address expectations in environmental, social, and governance dimensions with forward-looking actions. We will also strengthen our ESG initiatives, steadily progress toward our net-zero carbon emissions goal, and collaborate with supply chain partners and stakeholders to create long-term sustainable value.

We believe that only by embedding sustainability into our corporate DNA can we navigate changes and challenges with resilience. Together with all our colleagues, EirGenix is committed to advancing toward a healthier society and a sustainable future.



EirGenix, Inc.

Chairman

Dr. Lee-Cheng Liu

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About this Report

Disclosure Scope and Boundaries

The 2024 sustainability report is for the disclosure of the operating activities that took place in 2024. 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 subsidiaries in Germany and the United States. The reporting scope and boundaries are clearly defined and are consistent with the financial statements. All financial figures in this report are expressed in New Taiwan Dollars and are calculated based on internationally recognized statistical standards, with relevant data and information disclosed accordingly.

References

This report is prepared in accordance with the GRI Sustainability Reporting Standards (2021). It also adopts the sustainability indicators of the Sustainability Accounting Standards Board (SASB) and references the disclosure recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), while aligning with the United Nations Sustainable Development Goals (SDGs). For further details, please refer to the Appendix of this report.

Publication Frequency

This report discloses EirGenix's sustainability performance for the year 2024. It will continue to be published annually, and the full electronic version will be available on the EirGenix official website (Corporate Sustainability Section) for stakeholders to download.

Publication date: August 2025; Next expected publication date: August 2026.

Report Quality Assurance

The financial information presented in this report is based on publicly disclosed annual reports certified by certified public accountants. Environmental and social data are compiled by responsible internal departments and confirmed by department supervisors prior to disclosure. In addition to adhering to the materiality principle of the GRI Standards, we follow rigorous procedures to ensure the accuracy and quality of the disclosed information. External independent third-party verification will be introduced in the future to further enhance reliability.

Feedback

If you have any questions or suggestions regarding this report, please feel free to contact us.

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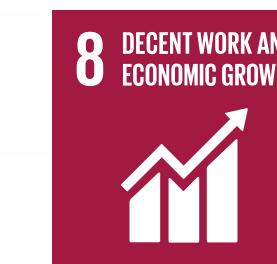
Email: IR@eirgenix.com

Company Website: <https://zh-tw.eirgenix.com/>



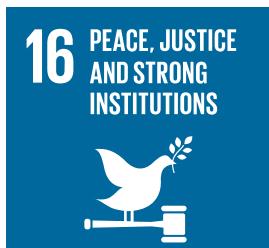
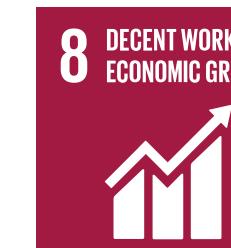
Environment

- Green procurement expenditure exceeded NT\$ 19.5 million in 2024, and it is anticipated to further expand to NT\$ 19.95 million in 2025.
- The green procurement initiatives resulted in annual electricity savings of 766,752 kWh, a reduction in energy consumption of 2,760.307 million joules, and a decrease of 378.717 metric tons of CO2e.
- In 2024, the Company invested approximately NT\$6.7 million in Shinhan Bank's green bond (Bond Name: P23SHB1, Code: F16202), which has been certified as a green bond by the Taipei Exchange.
- Water Resource Recycling and Reuse: Each year, it is expected to recycle 25–35% of the total reverse osmosis (RO) process wastewater for use in the cooling towers.
- 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.
- Obtained environmental management systems ISO14001: 2015.
- Obtained energy management systems ISO 50001:2018.



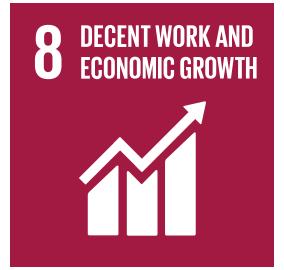


Social



- EirGenix takes Empathy as its core value and participates in charity and social activities every year.
- We are committed to creating a friendly and inclusive workplace that supports employees in balancing their professional and family lives. Since our establishment, we have offered flexible working hours, allowing staff to start between 7:30AM and 10:00AM and finish between 4:30PM and 7:00PM, with the freedom to organize an 8-hour workday. Moreover, employees with children under the age of three may apply for reduced working hours, providing greater flexibility for family care.
- We value gender equality in the workplace. In 2024, the ratio of new employee of women and men was 55% and 45%, with an average of 46% female employees and 42% female supervisors.
- Competitive Compensation System
 - A. We offer retention incentives by converting cash value into company shares, encouraging employees to stay and grow together with the company.
 - B. We continuously promote the Employee Stock Ownership Trust plan to help employees accumulate a third retirement fund.
 - C. We provide salaries above industry standards; in 2024, EirGenix employees' average salary was 1.29 times higher than the industry average.
 - D. We offer benefits above industry standards; in 2024, EirGenix employees' average benefits were 1.27 times higher than the industry average.
 - E. Entry-level employees receive salaries 1.38 times higher than the minimum wage.
- Obtains ISO45001:2018 Occupational Health and Safety.

Governance



- Top 6–20% among TPEx-listed companies in the 10th Corporate Governance Evaluation.
- The proportion of female directors on our Board is 30%, exceeding the average percentage of female directors among listed and OTC companies in 2024.”**
- 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



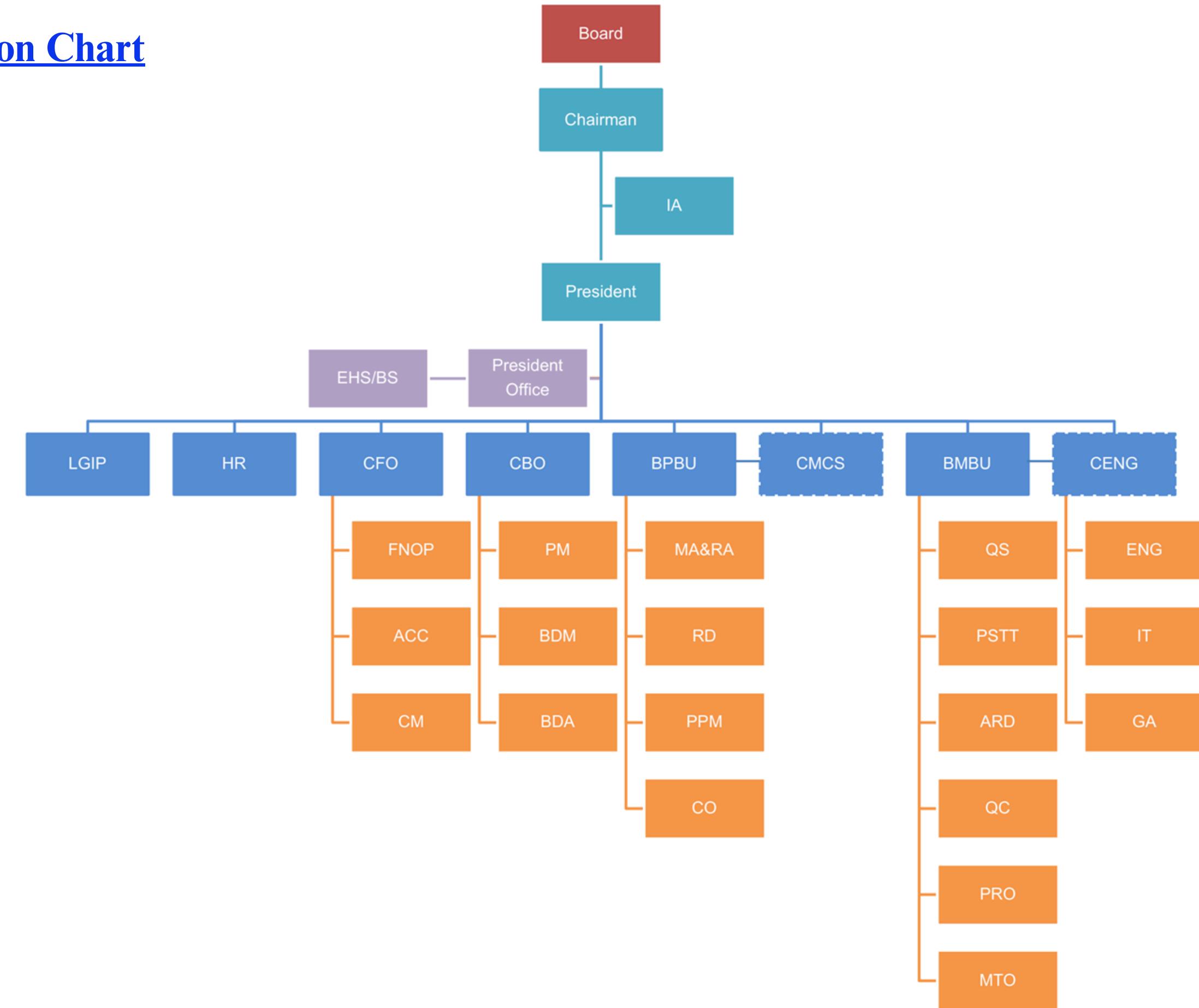
- Company Overview
- Organization Chart
- Business Performance
- Operational Goals and Strategies
- Participation in External Associations
- Awards
- Stakeholders Engagement
- Material Topics
- Sustainability Goals



Company Overview

| | |
|--------------------------------------|--|
| Company | EirGenix, Inc. |
| Headquarters, Branches and Plant | Taiwan: Headquarters Xizhi, Branches Zhubei Overseas: Subsidiaries in Germany and the United States |
| Stock Code | 6589TW |
| Date of Incorporation | December 21st, 2012. |
| Business Items | Product Development Biosimilars. Bio-pharmaceutical CDMO services. |
| The number of employees (2024/12/31) | 399 |
| Paid-in Capital (2024/12/31) | NT\$3,062,161(thousand) |
| Revenue (2024) | NT\$1,008,960 (thousand) |

Organization Chart



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."

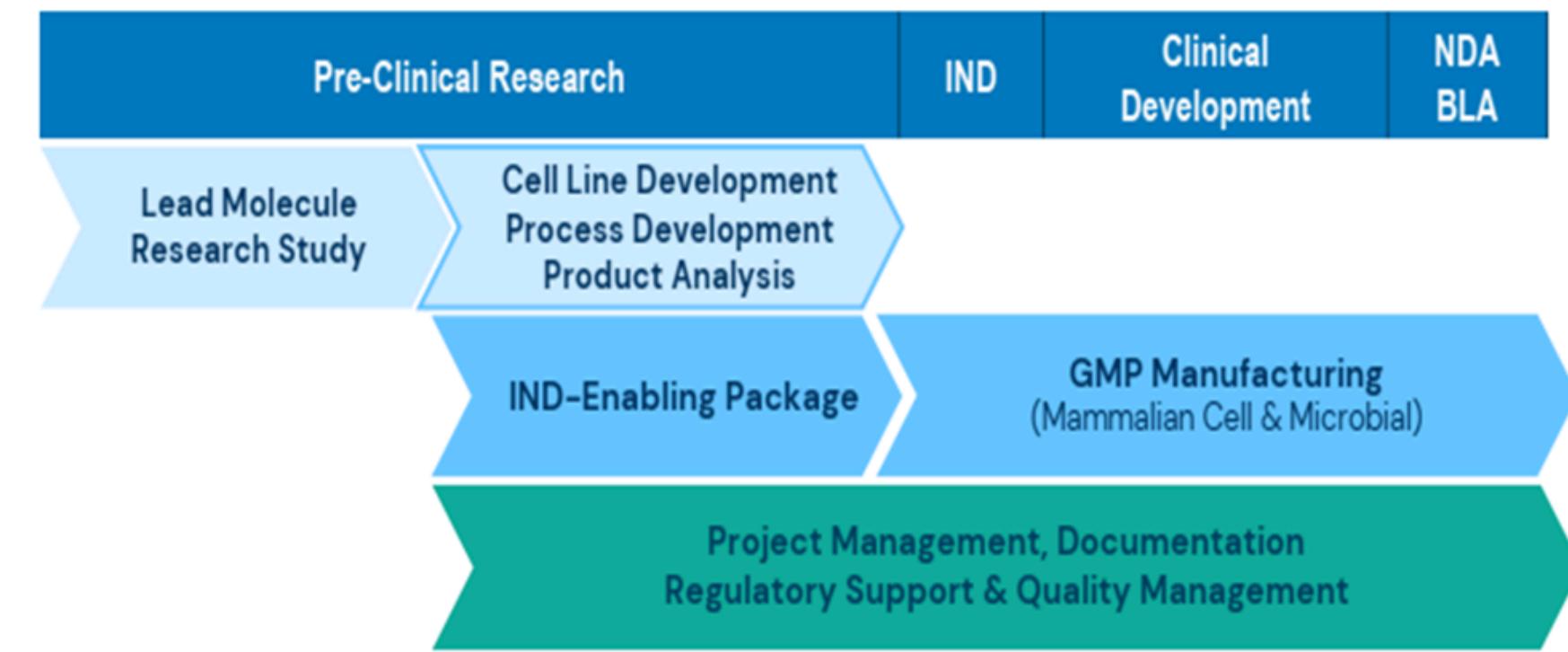
Business Performance

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

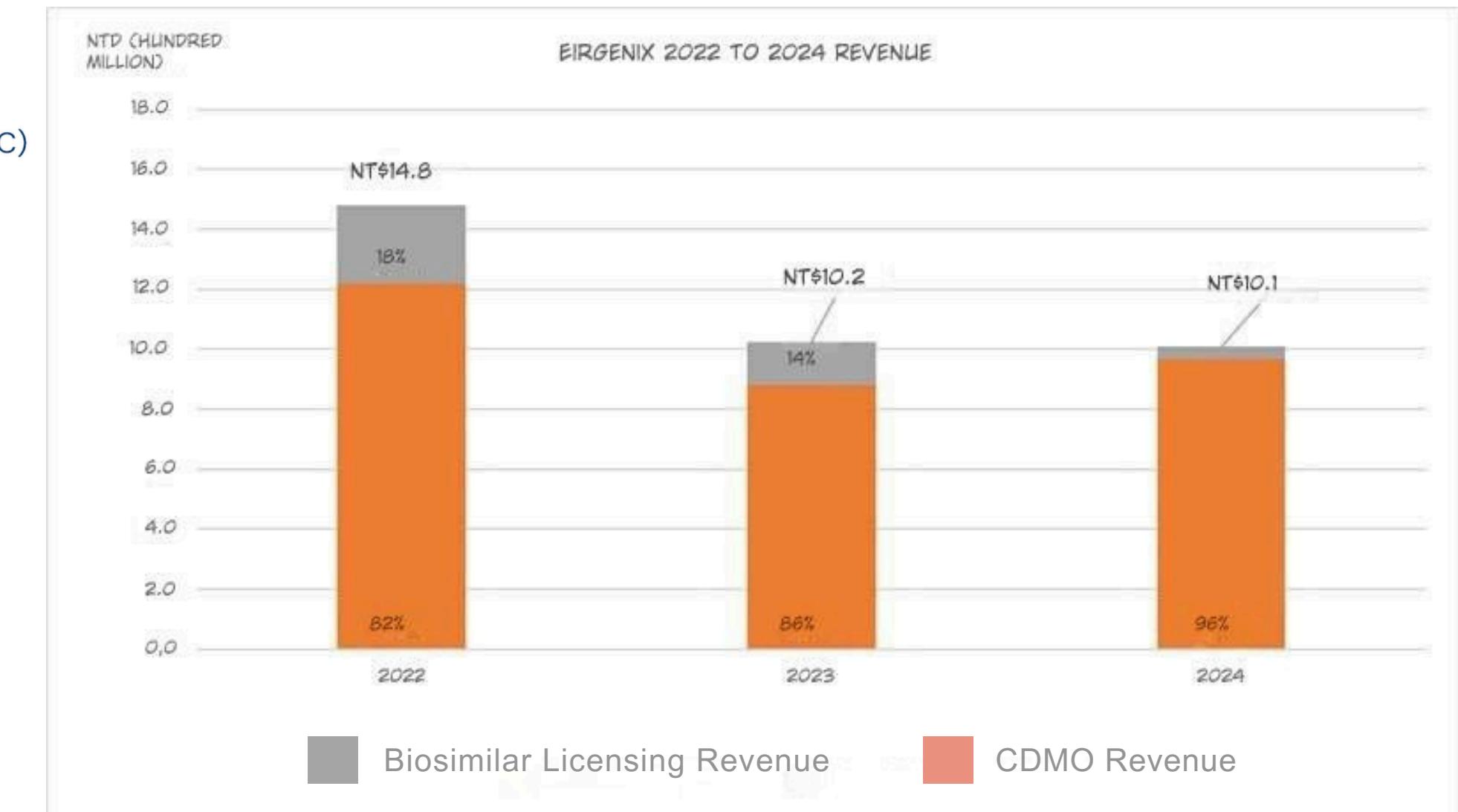
EirGenix's CDMO Revenue

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 |



Capacity Expansion

Zhubei



Xizhi



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 | | | | | Partner |
|--|--|------------|-------------------|--------------|---------|--------------|---------|---|--------------------------------------|
| | | | | Pre-Clinical | Phase I | Phase II/III | MAA/BLA | | |
| EG12014* (EIRGASUN®/HERWENDA®) Trastuzumab Biosimilar | Monoclonal Antibody | Cancer | HER2 | → | → | → | → | → | SANDOZ |
| EG1206A Pertuzumab Biosimilar | Monoclonal Antibody | Cancer | HER2 | → | → | → | → | → | Currently Confidential |
| EG13084 TRZ+PTZ (SC formulation) | Monoclonal Antibody | Cancer | HER2 | → | → | → | → | → | |
| EG12112 IO | Monoclonal Antibody | Cancer | PD-L1 | → | → | → | → | → | |
| EG12164 Hemato-oncology | Monoclonal Antibody | Cancer | CD38 | → | → | → | → | → | |
| Specialty Biologics | | | | | | | | | |
| EG74032 CRM197 Carrier Protein | Carrier Protein for Vaccine Conjugates | N/A | Infectious/cancer | B to B | → | → | → | → | |
| EG7412X Recombinant Human hyaluronidase PH20 | Enzyme | N/A | Not disclose | → | → | → | → | → | |
| Corporation | | | | | | | | | |
| EG12043 (TSY0110) Antibody Drug Conjugate | Antibody Drug Conjugate | Cancer | HER2 | → | → | → | → | → | FORMOSA PHARMACEUTICALS, INC. |

*EG12014 has received marketing approval from the European Commission (EC) and the Taiwan Food and Drug Administration (TFDA), and has also been approved by the Taiwan National Health Insurance Administration for inclusion in the reimbursement system.

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

- 2024-Jun, Sandoz AG, licensing partner of EirGenix, Inc., has re-submitted the biosimilar drug EG12014 (Trastuzumab Biosimilar) 150 mg powder BLA to the US FDA.
- 2024-Dec, Announcement of Sandoz (exclusive partner of EirGenix) receives complete response letter from US FDA, for EG12014 150 mg lyophilized powder.
- 2025-Jan, EirGenix, Inc., has officially submitted NDA for the biosimilar drug EIRGASUN of 420 mg lyophilized powder for intravenous administration to the TFDA.

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).
- The product is currently being promoted to medical institutions in Taiwan.

Market Potentials

According to the annual financial report of Roche in 2024, the global annual sales of Herceptin reach CHF 1.381 billion, of which the European and American markets account for 41%. 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 April 2025, 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 2025 Research and Markets report, global sales of Trastuzumab biosimilars have reached \$4.27 billion in 2024, the data of the Taiwan Health Insurance Administration shows that the second place cancer health insurance medical expenses in 2023 is breast cancer, with drug expenses of 9.107 billion (108~112 average growth rate of 6.72%). In 2024, the latest National Health Insurance listed price for HERCEPTIN frozen crystal injection form (440 mg) was NT\$29,895 per vial. In comparison, EirGenix's EIRGASUN® 150 mg was priced at NT\$11,323 per vial.”

| | | EG1206A | Pertuzumab Biosimilar |
|--------------------|--|---|-----------------------|
| Indication | | Early Breast Cancer (EBC), Metastatic breast Cancer (MBC) | |
| Current Status | | <ul style="list-style-type: none"> • Complete the application for Phase III clinical study in US, Taiwan, and Georgia. • Submitted the application for Phase III clinical study in Argentina, Mexico, Turkey, Kazakhstan, and Thailand. • Schedule to have a FPI for the Phase III clinical study in the 3Q of 2025. • 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 2024, the global annual sales of this product reach CHF 3.116 billion, with an annual growth rate of 1%, while the European and American markets account for 55% 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 | Positive outcomes have been obtained from the Scientific Advice Meeting with the European Medicines Agency (EMA) and the FDA's Biosimilar Product Development (BPD) Type 2 Meeting. The differing clinical trial requirements of the FDA and EMA will be integrated before submitting the IND. |
| 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 2024, the ADC products developed and marketed by the company with Trastuzumab as the main axis: Kadcyla's global annual sales reach CHF 1.998 billion, with an annual growth rate of 7%, while the European and US markets account for 67% of the revenue contribution. |

| | EG12112 | 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 2024 annual financial report, global annual sales reached 3.64 billion CHF, of which the European and US markets accounted for 72%. | |
| | EG12164 | 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 2024 annual financial report, global sales reached US\$11.67 billion, an increase of 20% from 2023. | |

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 2024, the global annual sales of this product reach CHF 1.74 billion, with an annual growth rate of 62%, while the European and US markets account for 75% 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

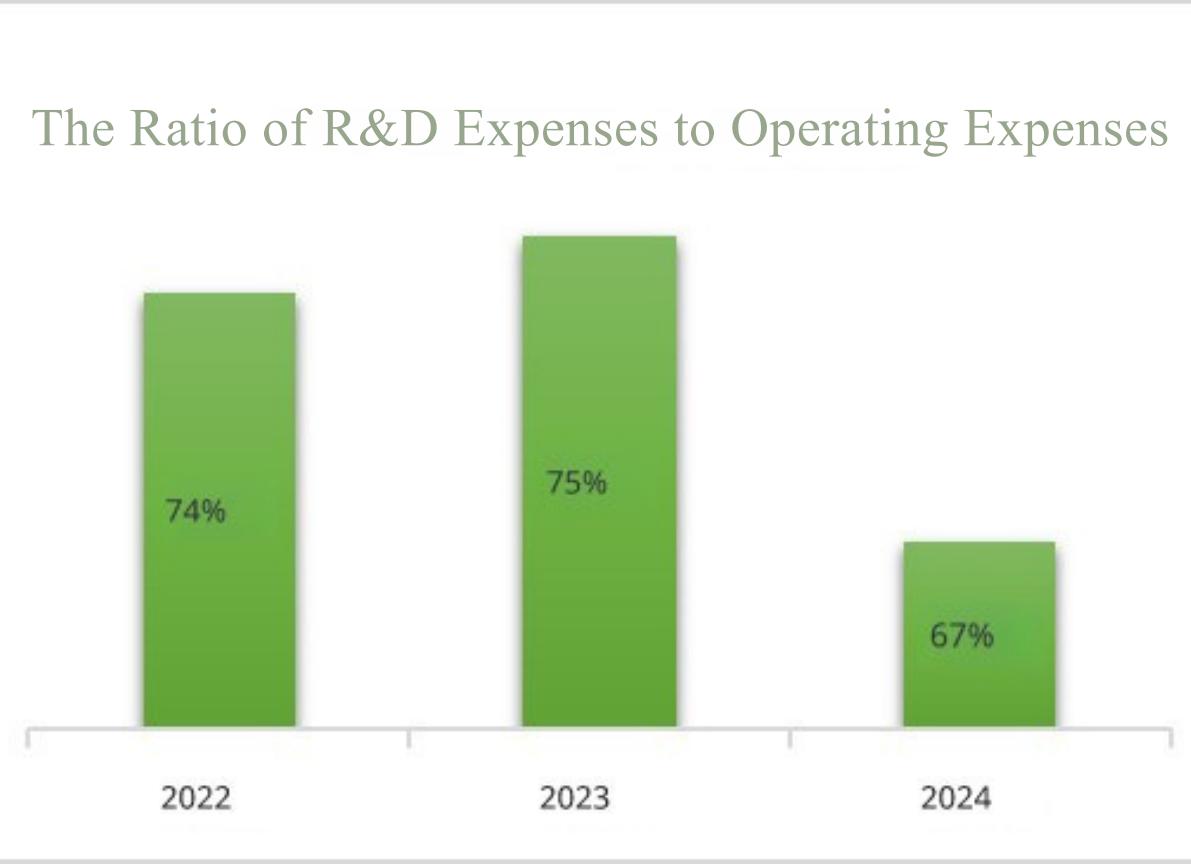
| | EG74032 | CRM197 Carrier Protein |
|--------------------|---|------------------------|
| Indication | EG74032 is modified from diphtheria toxin (Diphtheria toxin) and is no longer toxic after modification by amino acid. Therefore, it can be used as a carrier in manufacturing the conjugate vaccine 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 <i>Streptococcus pneumoniae</i> 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 <i>Haemophilus B</i> vaccine, typhoid vaccine or meningitis vaccine, showing its wide application. | |

R&D Expenses

Unit: NT\$ thousands; %

| Item | Year | 2022 | 2023 | 2024 |
|-----------------------|------|-----------|-----------|-----------|
| R&D Expenses (A) | | 800,144 | 952,290 | 785,882 |
| Operating Revenue (B) | | 1,087,271 | 1,268,718 | 1,172,786 |
| (A)/(B) | | 74 | 75 | 67 |

The Ratio of R&D Expenses to Operating Expenses



Financial Performance

Unit: NT\$ thousands

| Item | Year | 2020 Consolidated | 2021 Consolidated | 2022 Consolidated | 2023 Consolidated | 2024 Consolidated |
|-----------------------------------|------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net Operation Revenue | | 1,071,838 | 1,697,359 | 1,481,017 | 1,022,653 | 1,008,960 |
| Gross profit | | 750,667 | 1,093,054 | 756,452 | 236,741 | 218,985 |
| Income (Loss) from operations | | (986,004) | (58,311) | (330,819) | (1,031,977) | (953,801) |
| Non-operating income and expenses | | (55,319) | 17,146 | 216,504 | 118,327 | 257,296 |
| Income (Loss) before tax | | (1,041,323) | (41,165) | (114,315) | (913,650) | (696,505) |

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 Phase III clinical trial launched and commercial-scale process validation completed.
- Application for EG12043 (TSY0110) clinical trials (IND).
- EG12112 and EG12164 start the pre-clinical testing.
- 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.
- Developing biosimilars for the treatment of blood cancer is currently ongoing. According to the development schedule, one new product will be introduced to the market every 1~2 years starting in 2030. Hence, a three-stage expansion of the mammalian capacity by 150,000L is planned at Ciaotou Science Park, Kaohsiung. 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 Taiwanese biotech companies and biotechnology funds.
- 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 | Role |
|---|-------------|
| Taiwan Bio Industry Organization | Chairman |
| 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 | Member |
| Taiwan Research-based Biopharmaceutical Manufacturers Association | Member |
| Institute for Biotechnology and Medicine Industry | Member |
| New Taipei City Biotechnology Alliance | Member |
| Taiwan Bio Biosimilar Functional Committee | Chairperson |

2024
Taiwan Biopharma
Excellence Awards
(TBEA)



Asia-Pacific
Bioprocessing
Excellence Awards



ISO45001
Occupational
Health and
Safety



ISO14001
2015
Environmental
Management
System



ISO50001
Energy
Management
System



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.

Stakeholder identification is carried out through joint discussions with external experts, senior executives, and relevant departments, and by referencing issues of concern within the industry to analyze the impacts and influences on stakeholders.



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 12th, 2024 is as follows:

| Stakeholders | Subjects of concern | Communication channel | Communication and response |
|---------------------------|--|---|--|
| Government | <ul style="list-style-type: none"> Corporate Governance Ethics and Integrity Sustainable development strategy Regulatory compliance | <ul style="list-style-type: none"> Visit, phone call, official letter, and E-mail Policy and Regulations advocacy meeting Communication between industry and government agencies Regulatory audits | <ul style="list-style-type: none"> Multiple publicity meetings held by the competent authorities. Multiple government-industry-university meetings Multiple official correspondences Multiple occupational safety audits |
| Investors Shareholders | <ul style="list-style-type: none"> Operational performance Corporate Governance Company products and technologies Risk management Regulatory compliance | <ul style="list-style-type: none"> 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" | <ul style="list-style-type: none"> 3 "Public Investor Conferences" (as of October 2024) 6 meetings with institutional investors (as of October 2024) Daily IR mailbox and hotline reply 25 Multiple important news releases (as of October 2024) 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 | <ul style="list-style-type: none"> Product quality Customer relations Risk management Regulatory compliance | <ul style="list-style-type: none"> On-site visit and communication Customer audits Biotechnology exhibitions Online exhibitions | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> Employee benefits and salary Labor Relations Occupational Safety and Health Career Development and Education & Training Performance evaluation | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 13 classes, totaling 56 hours (as of October 2024). Monthly staff meeting Quarterly Town hall meeting |

| Stakeholders | Subjects of concern | Communication channel | Communication and response |
|------------------|---|---|--|
| Suppliers | <ul style="list-style-type: none"> Corporate governance Products and technologies Risk management Regulatory compliance | <ul style="list-style-type: none"> New supplier evaluation Supplier audits and visits Quotation or service inquiries (telephone or E-mail) | <ul style="list-style-type: none"> Annual supplier evaluation Daily communication with suppliers Multiple project tendering evaluations Request the suppliers to follow relevant laws and regulations and pursue sustainable development on the subjects of environmental protection, occupational safety and health, labor rights, etc. |
| Community Groups | <ul style="list-style-type: none"> Workplace Environment Health and Safety Regulatory compliance Business exchanges and cooperation in the industrial park | <ul style="list-style-type: none"> Official letter, Email, & telephone Education and Training seminars | <ul style="list-style-type: none"> 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

To better meet the needs of stakeholders and focus on the sustainability issues to which EirGenix, Inc. is actively committed, the Company assessed both the actual and potential operational impacts of identified sustainability topics. Based on the evaluation of significant impacts, the material topics for 2024 are determined as follows:

| •ECONOMIC | •ENVIRONMENTAL | •SOCIAL | •CORPORATE GOVERNANCE | •PRODUCT SERVICE |
|---|---|--|--|---|
| <ul style="list-style-type: none"> • Company operating performance and risk management • Anti-competitive practices | <ul style="list-style-type: none"> • Energy and greenhouse gas management • Water resource management • Waste management | <ul style="list-style-type: none"> • Focus on human rights • Labor relations • Occupational health and safety • Education and training • Community investment • and participation • Procurement and supply chain management | <ul style="list-style-type: none"> • Corporate governance • Ethical management • Protection of intellectual property rights • Legal compliance | <ul style="list-style-type: none"> • 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.

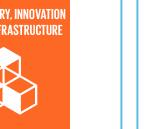
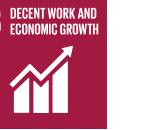
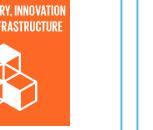
| Ranking | Aspect | Topic | Positive Impact Rank | Negative Impact Rank | Sum of Ranks |
|---------|----------------------|--|----------------------|----------------------|--------------|
| 1 | Product Service | Customer health and safety | 1 | 1 | 2 |
| 2 | Corporate Governance | Ethical management | 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

Following an observation of international developments, industry trends, and the overall economic and internal/external environment, EirGenix's material topics are determined as follows.

Response to SDGs

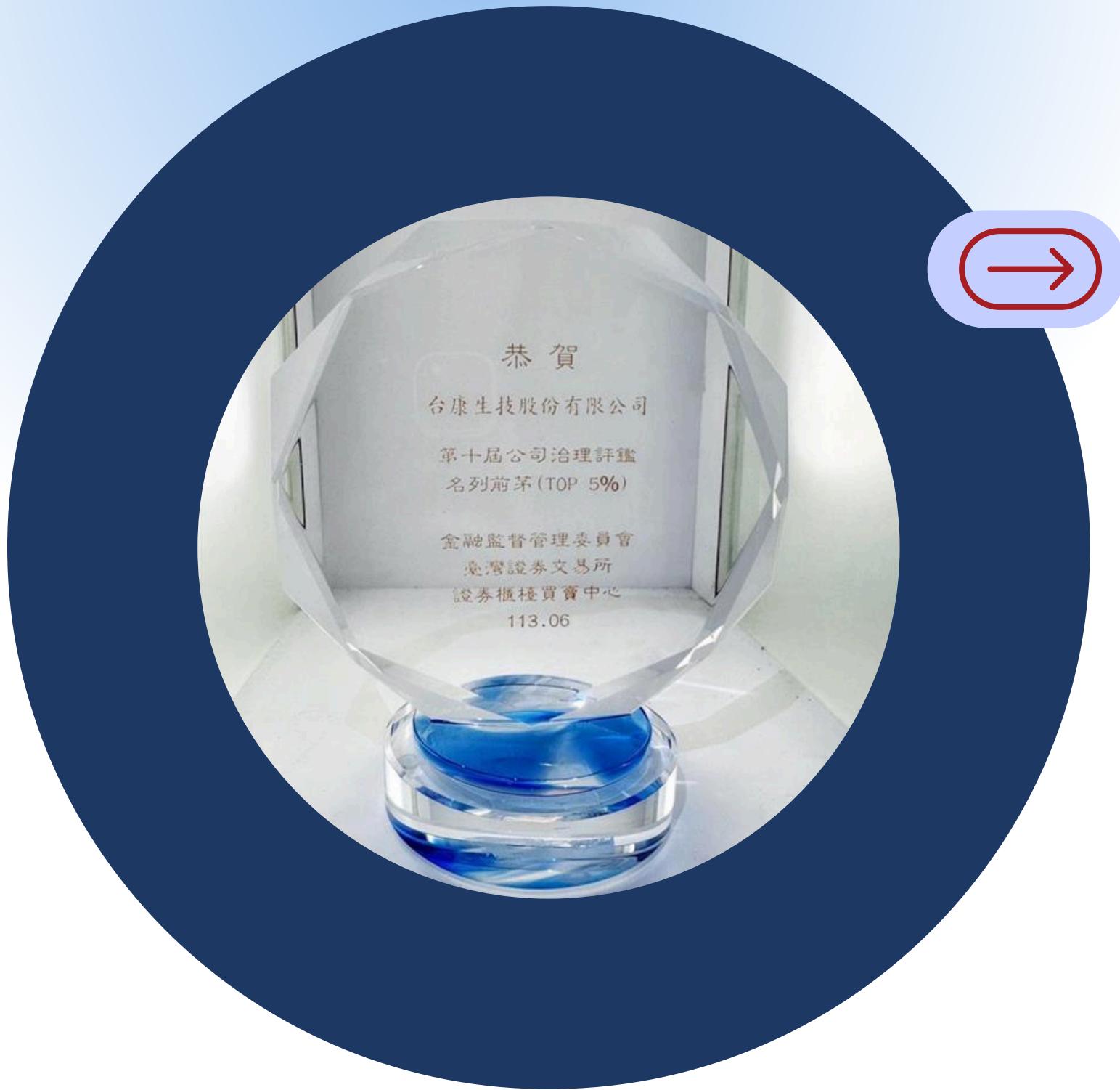
| Material Topic | Aspect | Positive Effect | Negative Impact | Addressing SDGs | Corresponding Report Chapter |
|--|----------------------|--|--|---|---------------------------------------|
| Customer health and safety | Product Service | Improvement of patients' health condition. | Influence on customers' 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 |

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

Keynotes

- 3 female Board of Directors members*
- Board of Directors attendance rate 96.25%
- Remuneration Committee attendance rate 87.5%
- Audit Committee attendance rate 95.83%



*According to statistics from the Taiwan Stock Exchange (TWSE), the average percentage of female directors in listed and OTC companies in 2024 was 17.98% and 18.65%, respectively.

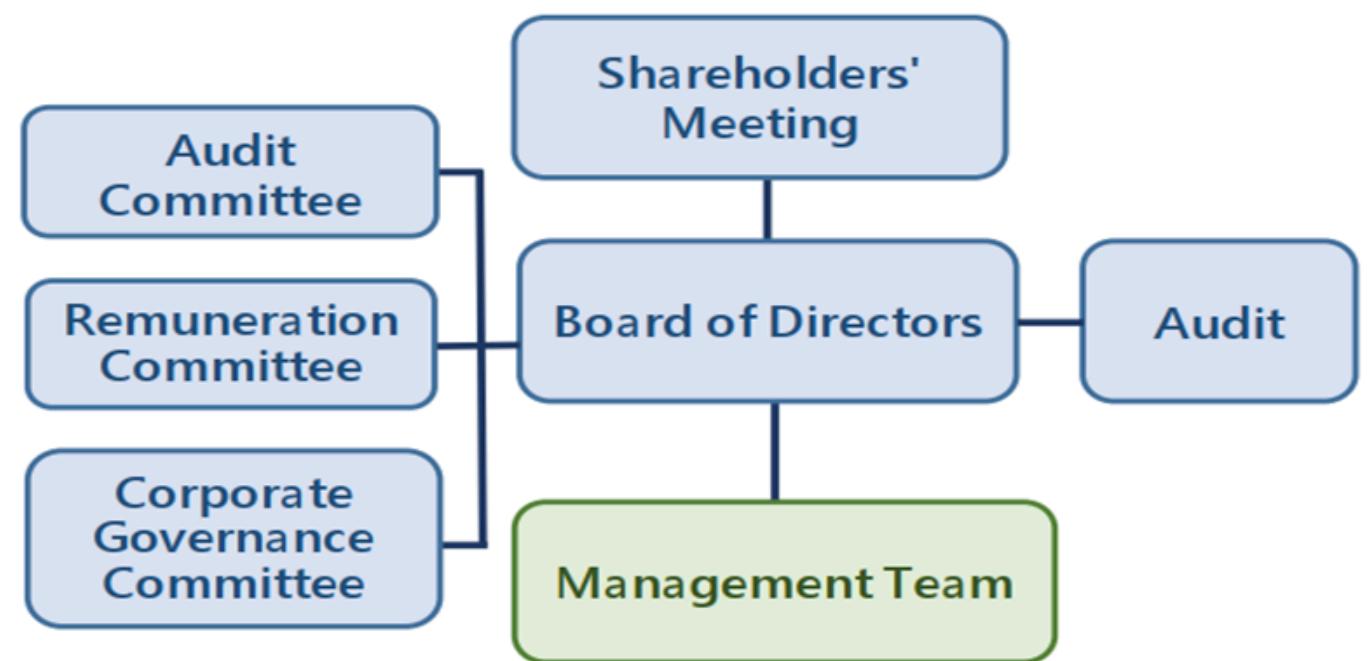


EirGenix values the importance of corporate governance, pursues steady growth and integrity corporate management, enhances the corporate governance structure continuously, improves information transparency, and establishes an effective internal control system to protect the rights and interests of stakeholders. 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 has consistently achieved outstanding results in the annual Corporate Governance Evaluations. 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 explicitly stipulated in EirGenix's "Articles of Incorporation" and "Elections of Board Directors." In accordance with the Company's operating model and development needs, specific management objectives for board diversification are established, encompassing essential competence criteria, professional backgrounds, and industry experience. This ensures that the Board possesses the requisite suitability, independence, and expertise for achieving sound corporate governance.

EirGenix adopts the candidate nomination system for its entire Board of Directors. Candidates are evaluated based on their education and professional experience, and then elected by the Shareholders' Meeting from the nomination list. The selection of EirGenix's board members emphasizes that a majority must possess an industry background, overall planning, and leadership capabilities.

The current 5th Board of Directors (elected on June 10, 2022) serves a three-year term and comprises 10 directors (including 4 independent directors). Four members possess professional expertise in the biotechnology industry. All directors are equipped with business and financial/accounting experience or overall planning and leadership capabilities. They possess the necessary professional knowledge and skills to perform their duties and actively participate in board meetings to communicate business decisions with the management team.

The Company arranges at least six hours of professional training courses annually for all directors, covering topics such as finance and accounting, risk management, corporate governance, legal affairs, internal control systems, and corporate social responsibility. The Board of Directors regularly reviews and evaluates the appointment, promotion, remuneration, job performance, and annual performance evaluation of the senior management, and oversees the operation of the Company's management.

At every Board meeting, the current progress of the Company's development is reported, and the execution direction for future goals is discussed. Meeting conclusions are accurately recorded and archived. The progress of execution is reported at the subsequent meeting to ensure the Company's operating history is properly preserved, serves as a reference for decision-making, and maintains continuity.

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. | | | |
| Director | Ku-Sung Weng | M | <60 | R.O.C. | | ✓ | ✓ | |
| | | | | | * Deputy Director, Consumer Goods and Chemical Industries Division, Industrial Development Bureau Ministry of Economic Affairs. | | | |
| | | | | | * Professor, National Taiwan University Department of Pharmacy | | | |

| Title | Name | Gender | Age | Nationality/ Place of Incorporation | Professional biotechnology background | Experience In business, finances, and accounting | Overall planning, leadership, and management capabilities | Possession of college lecturer qualifications or professional and national technical certification |
|-------------------------|---------------------|--------|-----|---|---|--|--|---|
| Director | Chun-Fu Lu | M | <60 | R.O.C | | ✓ | ✓ | |
| Director | Yu-Ting Chen | F | <40 | R.O.C | | ✓ * Managing Director, 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 | Ming-Shen Chen | M | >60 | R.O.C | | ✓ | ✓ | ✓ |

*Independent Director, Foresee Pharmaceuticals Co., Ltd.

*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 8 (A) meetings of the Board of Directors were held in 2024. The attendance of directors was as follows:

| Title | Name | Actual Attendance (B) | By Proxy | Attendance Rate (%) (B/A) |
|----------------------|---|-----------------------|----------|---------------------------|
| Chairman | Lee-Cheng Liu | 8 | 0 | 100 |
| | National Development Fund, Executive Yuan Representative : Hsiu-Hui Chen | 8 | 0 | 100 |
| | Formosa Laboratories, Inc. Representative : Cheng-Yu Cheng | 8 | 0 | 100 |
| Director | Yao-Hwa Glass Co., Ltd, Management Commission Representative : Ku-Sung Weng | 7 | 1 | 87.5 |
| | Foxconn Technology Co., Ltd. Representative: Chun-Fu Lu *Took office on 2023/1/10 | 7 | 1 | 87.5 |
| | Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen | 8 | 0 | 100 |
| Independent Director | Ming-Thaur Chang | 8 | 0 | 100 |
| | Po-Chih Chen | 7 | 1 | 87.5 |
| | Fu-Shiow Yin | 8 | 0 | 100 |
| | Ming-Shen Chen | 8 | 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 2024 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 2024. 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.

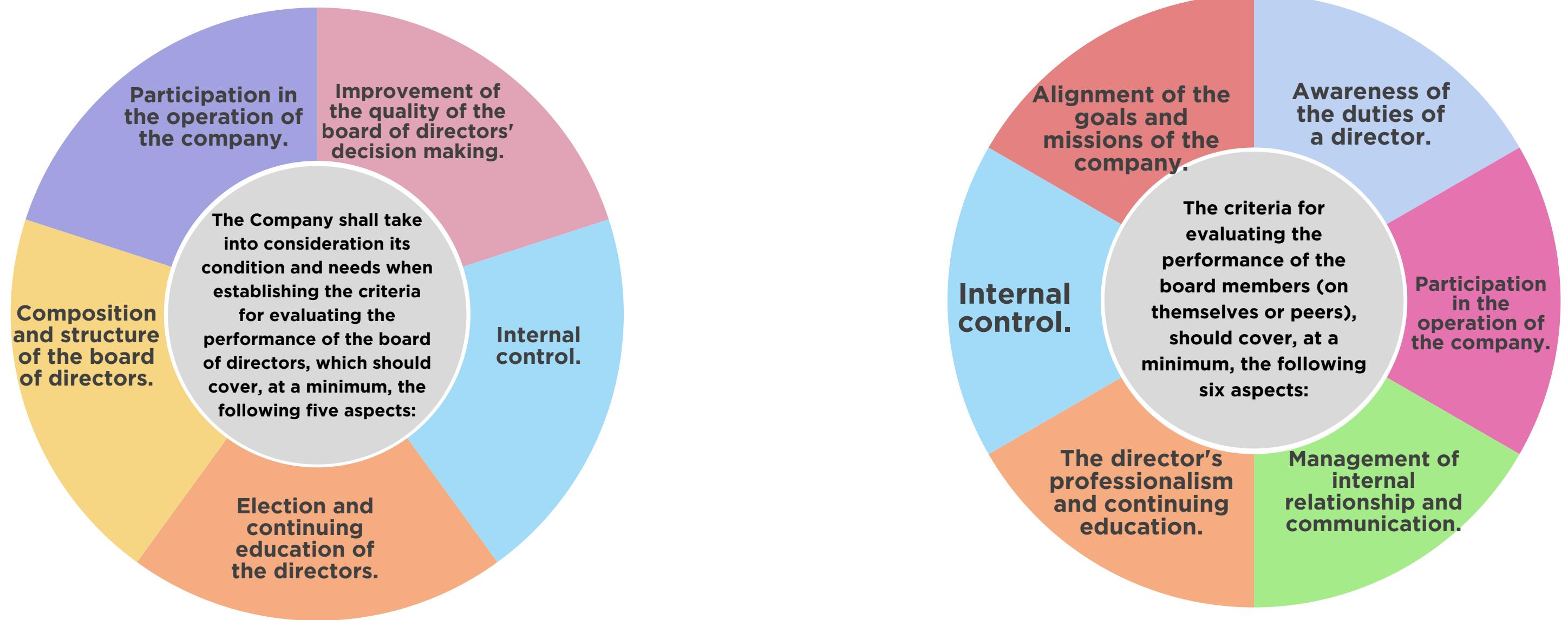
2024 Directors' Training Records

| Title | Name | Course Title | Hour |
|----------|----------------|--|------|
| Chairman | Lee-Cheng Liu | <ul style="list-style-type: none"> • Insider Shareholding Compliance Briefing for TPEx-Listed Companies. • Corporate Governance and Corporate Sustainability Workshop. | 6 |
| Director | Hsiu-Hui Chen | <ul style="list-style-type: none"> • Business Operations and Risk Management Strategies. • Corporate Governance and Corporate Sustainability Workshop. | 6 |
| | Cheng-Yu Cheng | <ul style="list-style-type: none"> • Geoeconomic Risks and Green Transition. • Next-Generation Data Centers: Development Trends in Silicon Photonics and AI Servers. | 6 |
| | Ku-Sung Weng | <ul style="list-style-type: none"> • Effective Internal Controls for Sustainability Reporting. • Legal Liabilities and Case Studies Related to Corporate Control Disputes. | 6 |

| Title | Name | Course Title | Hour |
|----------------------|------------------|---|------|
| Director | Chun-Fu Lu | <ul style="list-style-type: none"> • 2024 Taishin Net Zero Summit. • Asset Succession and Tax Planning Strategies. | 6 |
| | Yu-Ting Chen | <ul style="list-style-type: none"> • Corporate Governance: The Role and Accountability of Controlling Shareholders. • Corporate Governance and Corporate Sustainability Workshop. | 6 |
| Independent Director | Ming-Thaur Chang | <ul style="list-style-type: none"> • Analysis of International Climate Change Development Trends and Practical Case Studies. • TPEx Family: “AI Strategy and Governance”. | 6 |
| | Po-Chih Chen | <ul style="list-style-type: none"> • Trends and Common Issues in Supply Chain Restructuring for Taiwanese Businesses in Mainland China. • Geoeconomic Risks and Green Transition. | 6 |
| Independent Director | Fu-Shiow Yin | <ul style="list-style-type: none"> • Corporate Governance – Trends in the Development of Generative AI Industry. • How the Board Ensures Corporate Sustainability – Starting with Talent Discovery and Development. | 6 |
| | Ming-Shen Chen | <ul style="list-style-type: none"> • TPEx Family: “AI Strategy and Governance”. • Corporate Governance and Corporate Sustainability Workshop. | 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. For the detailed assessment report, please refer to the Company's website (Investor Relations section).

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 6 (A) meetings of the Audit Committee were held in 2024. The attendance of directors was as follows:

| Title | Name | Actual Attendance(B) | By Proxy | Attendance Rate (%) (B/A) |
|----------------------|------------------|----------------------|----------|------------------------------|
| Independent Director | Ming-Thaur Chang | 6 | 0 | 100 |
| | Po-Chih Chen | 5 | 1 | 83.33 |
| | Fu-Shiow Yin | 6 | 0 | 100 |
| | Ming-Shen Chen | 6 | 0 | 100 |

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

Corporate Governance Committee

EirGenix has established the Corporate Governance Committee on 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.

The Corporate Governance Committee shall perform the following functions

Corporate Governance Committee

- 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 2024, 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 | 3 | 1 | 75 |
| | 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 | ESG | Responsible for Promoting ESG-Related Performance Indicators | Proportion of Department Performance Indicators |
| President | E&S&G | President Promoting ESG in the company's annual goals. | 10% |
| CEO | S&G | Corporate governance, stakeholder-customer relationship management, customer relations. | 50% |
| CFO | G | Corporate governance, TCFD disclosure, stakeholder-conference and investor communication. | 50% |
| IA | G | Corporate governance - continuous process optimization and enhancement of corporate governance. | 60% |
| LGIP | G | Optimizing corporate governance documents and processes, maintaining the effectiveness of IP management, thorough legal and IP review. | 30% |
| ENG | E | Improving equipment efficiency, replacement, and digitization. | 40% |
| GA | E&S | GA Energy saving and carbon reduction, renewable energy trading, reducing per capita general use and printing (carbon emission), stakeholder-employee relations. | 55% |
| HR | S&G | HR Upholding human rights and DE&I, stakeholder-employee development and engagement, community involvement and cultural care. | 80% |
| IT | E | Digitization (paperless), information security, Knowledge management and AI implementation | 40% |
| PRO | E&S | Implementing sustainable procurement and supply management, evaluating suppliers on environmental and social aspects | 30% |
| EHSBS | E&S | EHS&BS Ensuring zero occupational injuries and minimal minor occupational injuries, safety audits for contractors, ISO45001 and ISO14001 certification | 70% |
| RD | S | RD Ensuring product quality and customer health safety in research and development | 80% |
| MA&RA | S | Drug Safety | 40% |

| ESG-Related Department Performance Indicators | | | |
|---|-----|--|---|
| Department | ESG | Responsible for Promoting ESG-Related Performance Indicators | Proportion of Department Performance Indicators |
| PSTT | S | 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 | S | SCM Enhancing supplier processes to meet GDP/GMP standards and transparency. | 15% |
| QS | S | QS ensuring product quality and safety, managing supplier and equipment quality, stakeholder-customer health safety. | 32.50% |
| ARD | S | ARD Training to improve team analytical method development capabilities, increasing per capita analytical efficiency. | 20% |
| QC | S | QC Adhering to GMP quality control procedures, implementing LIMS systems, ensuring testing accuracy and reliability. | 35% |
| BD & PM | G | 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.

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 2024, EirGenix did not incur any significant legal violations.

EirGenix integrates risk management principles into its business strategies to ensure effective risk control. The Board of Directors has approved the “Risk Management Policies and Procedures” as the Company’s highest guiding framework. With reference to the COSO standards and considering the characteristics of the biotech and healthcare industry as well as internal and external conditions, the Company categorizes risks into seven types and adopts corresponding mitigation measures to reduce their potential impact.



| Risk Aspect | Risk Description | Company Response |
|----------------------|--|---|
| Market business risk | <p>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).</p> | <ul style="list-style-type: none"> • 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-making. |
| Liquidity risk | <p>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.</p> | <ul style="list-style-type: none"> • 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 | <p>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.</p> | <ul style="list-style-type: none"> • 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 | <p>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).</p> | <ul style="list-style-type: none"> • Please refer to the occupational safety and health for the Company's response in details. |
| Law risk | <p>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.</p> | <ul style="list-style-type: none"> • 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 | <p>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.</p> | <ul style="list-style-type: none"> • Please refer to the protection of intellectual property rights for the Company's responsive measures. |

| Risk Aspect | Risk Description | Company Response |
|-------------|--|---|
| Others | <p>The development of new drugs is time-consuming, and it entails the risk of development failure that is time-consuming and costly.</p> | <ul style="list-style-type: none"> 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

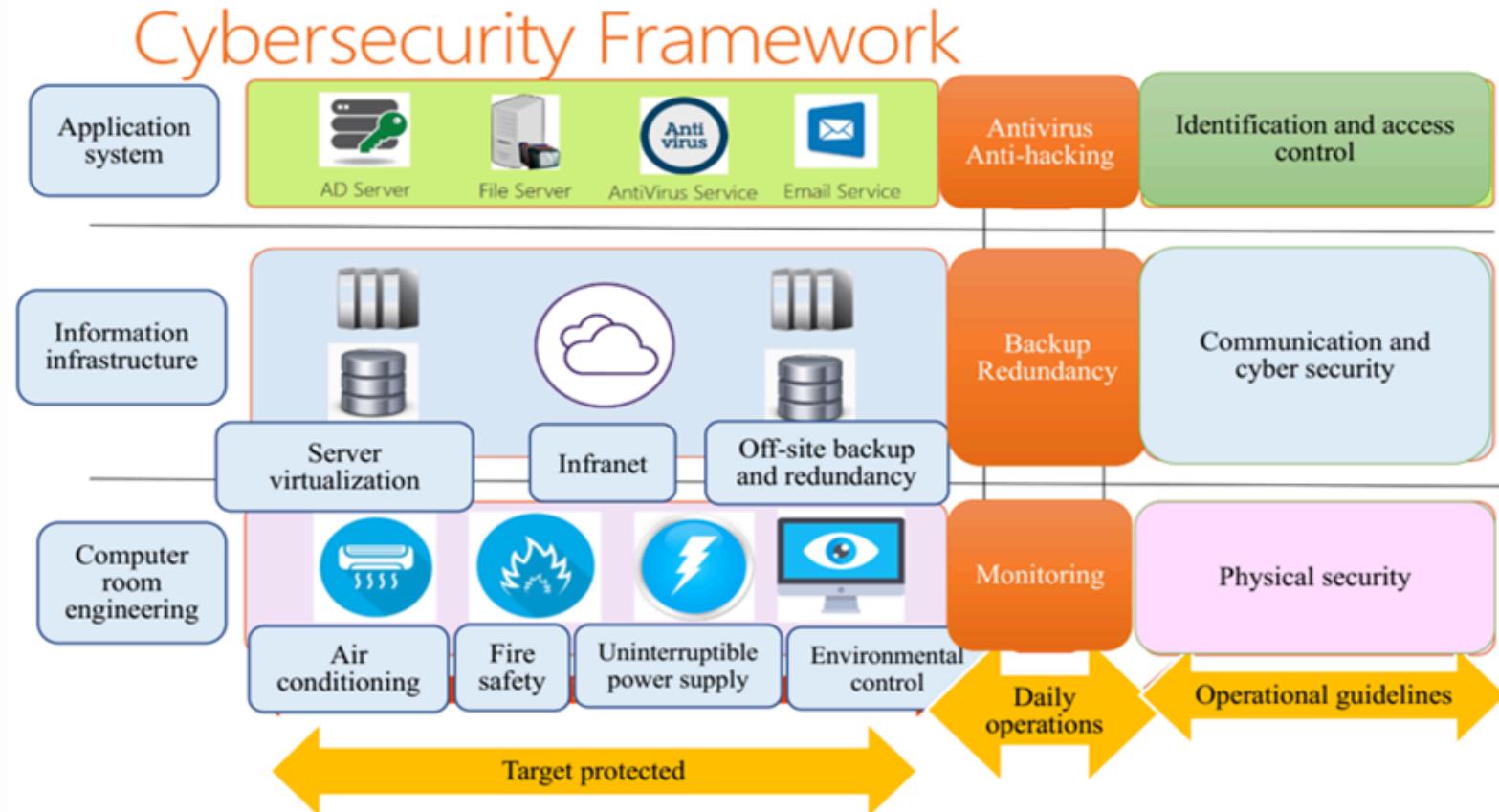
EirGenix has included information security in the annual audit project, regularly reviewed and evaluated security measures, and regularly changed various security settings while updating the system and working with professional vendors to ensure information and network security. Furthermore, to ensure 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 frequently shares information security updates with employees through various communication channels.

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:



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.

01

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.

02

When all employees of the Company use information-related systems, this information security management policy is used as the basis for management and compliance.

03

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.

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.

EirGenix 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 | <ul style="list-style-type: none">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 | <ul style="list-style-type: none">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 | <ul style="list-style-type: none">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 | <ul style="list-style-type: none"> 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, 2022, and 2024 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 |
|---|--|--|---|
| <p>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.</p> | <p>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.</p> | <p>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.</p> | <p>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.</p> |

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 improves 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

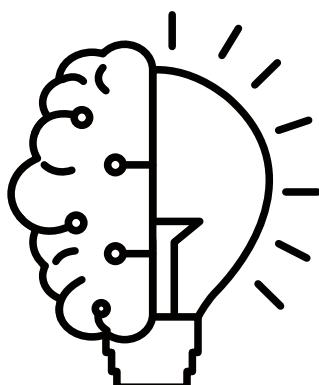
Establish and continuously optimize the intellectual property management system to achieve the following benefits through systematic intellectual property management:

- 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.

Patents and Trademarks

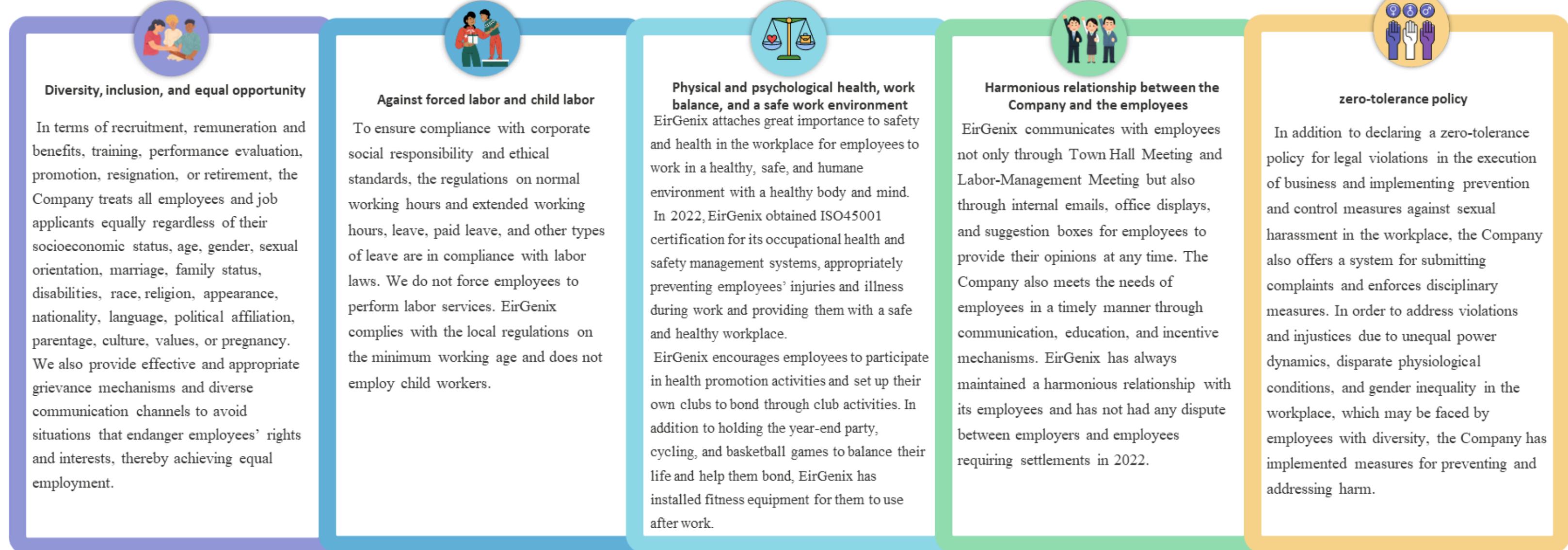
EirGenix places strong emphasis on patent protection and intellectual property management. As of the end of 2024, it has obtained two patents and 19 trademarks, with 12 patents pending.



Protection of Labor Interests

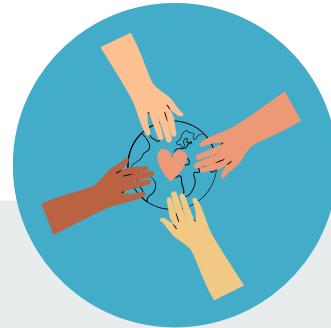
In order to fulfill corporate social responsibility and implement the protection of human rights and to offer employees with a fair and safe working environment, in accordance with the “Universal Declaration of Human Rights”, “International Bill of Human Rights”, the “Ten principles of the United Nations 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:



Concept of Talent Diversity

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



Diversity

Pay appropriate attention to the employees' diversity in aspects of socioeconomic status, age, gender, sexual orientation, marriage, family condition, physical ability, race, religion, appearance, nationality, language, political orientation, parentage, culture, values, pregnancy, etc.



Fairness:

Treat employees fairly. Never violate their human rights and labor rights due to diverse differences. Offer employment equity.



Inclusiveness:

Respect and provide appropriate care and care measures according to their diversity. Offer a working environment that is safe, comfortable, and fair.

The total number of the Company's employees in Taiwan for 2024 was 406. 219 of them are males, accounting for 54%, and 187 of them are females, accounting for 46%. The female managers account for 42% 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 1.48% of the total employees.

In 2023, 14 elderly persons were employed, accounting for 3.44% of the total employees.

2024 Employee Structure (EirGenix and its German subsidiary)

| Properties of Employees & Nationality | Properties of Employees | Nationality | Male | | Female | | Total | |
|---------------------------------------|-------------------------|-------------|--------|-----|--------|-----|--------|------|
| | | | Number | % | Number | % | Number | % |
| | | | 211 | 52% | 172 | 42% | 383 | 94% |
| Full Time | Taiwanese | | 0 | 0% | 7 | 2% | 7 | 2% |
| Part Time | Taiwanese | | 8 | 2% | 8 | 2% | 16 | 4% |
| Full Time | Non-Taiwanese | | 0 | 0% | 0 | 0% | 0 | 0% |
| Part Time | Non-Taiwanese | | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | | | 219 | 54% | 187 | 46% | 406 | 100% |

| Job Category | Job Category | Male | | Female | | Total | |
|--------------------------|--------------------------|--------|-----|--------|-----|--------|------|
| | | Number | % | Number | % | Number | % |
| Management | Management | 19 | 5% | 35 | 9% | 54 | 14% |
| Marketing | Marketing | 13 | 3% | 9 | 2% | 22 | 5% |
| Research and development | Research and development | 46 | 11% | 61 | 15% | 107 | 26% |
| Engineering | Engineering | 141 | 35% | 82 | 20% | 223 | 55% |
| Total | Total | 219 | 54% | 187 | 46% | 406 | 100% |

| Category | Job Rank | Definition | Male | Female | Total | |
|----------------|-------------------|---|--------|--------|--------|------|
| | | | Number | Number | Number | % |
| Management | Executive manager | Executive Director, Vice President, Senior Vice President and President | 4 | 4 | 88 | 22% |
| | Senior manager | Associate Director, Director and Senior Director | 15 | 8 | | |
| | Middle manager | Deputy Manager, Manager and Senior manager | 26 | 22 | | |
| | Junior manager | Assistant Manager, Supervisor | 6 | 3 | | |
| Non-Management | General staff | Researcher, engineer, administrator, employee, etc. | 168 | 150 | 318 | 78% |
| | Total | | 219 | 187 | 406 | 100% |

Total Number and Percentage of New and Resigned Employees of EirGenix, Inc. and German Subsidiary in 2024.

| | Age Distribution | Male | | Female | | Total | |
|---------------|--------------------|--------|-----|--------|-----|--------|------|
| | | Number | % | Number | % | Number | % |
| New Employees | Under 30 years old | 17 | 19% | 22 | 24% | 39 | 43% |
| | 31 to 50 years old | 22 | 25% | 27 | 30% | 49 | 55% |
| | Over 51 years old | 1 | 1% | 1 | 1% | 2 | 2% |
| | Total | 40 | 45% | 50 | 55% | 90 | 100% |

Equity in Hiring

EirGenix has always upheld the principles of gender equality and racial diversity and inclusion. The company is committed to optimizing its systems for recruitment, selection, development, and retention of talent, ensuring that employees feel valued and respected. This approach strengthens employees' sense of identity and belonging within the company.

The gender ratio of new hires has been relatively balanced, and over the past three years, the company has steadily moved toward a healthier gender distribution. In 2024, the proportion of new male hires to female hires reached 45% and 55%, respectively.

Maintain Healthy Turnover Rate

| | Age Distribution | Male | | Female | | Total | |
|--------------------|--------------------|--------|-----|--------|-----|--------|------|
| | | Number | % | Number | % | Number | % |
| Resigned Employees | Under 30 years old | 9 | 11% | 9 | 11% | 18 | 22% |
| | 31 to 50 years old | 30 | 38% | 29 | 36% | 59 | 74% |
| | Over 51 years old | 0 | 0% | 3 | 4% | 3 | 4% |
| | Total | 39 | 49% | 41 | 51% | 80 | 100% |

EirGenix 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 recent 3 years, the average turnover rate is 15.8%, and is relevantly in a stable trend. We also emphasize building close teamwork and providing technical resources and support, which have significantly stabilized employee retention rates.

Employee Care- Equity, Diversity and Inclusiveness workplace



Build a Workfield with Equity, Diversity and Inclusiveness

Recognition for Workplace Equality Excellence:

In 2024, EirGenix was honored with the Excellence Award for Promoting Workplace Equality by the Hsinchu Science Park Bureau of the National Science and Technology Council.

This recognition reflects the company's strong commitment to its employees across five key areas:

- Employee Welfare and Support Measures
- Continuous Learning and Career Development
- A Diverse and Inclusive Work Culture
- Employee Health and Safety Protection
- Work-Life Balance

These pillars highlight how deeply EirGenix values and supports its workforce.



**Information : MOPS- Market Observation Post System-Employee Salary and Benefit Annual Report

**Information : Basic wage in the year of 2024 is 28,590/month

**Definition of Rank-and-File employee: Job Grade 3 in EirGenix

Competitive Employee Salary and Benefit

| 2024 | Ratio to Industry average employee salary | |
|-------------------------------|--|--|
| EirGenix Employee Salary | 1.29 | |
| EirGenix Employee Benefit | 1.27 | |
| 2024 | Male employee salary's Ratio to Minimum wage | Female employee salary's Ratio to Minimum wage |
| EirGenix Rank-and-File Salary | 1.37 | 1.39 |

- EirGenix has long invested in research and innovation, also had developed high standard GMP, GDP and GCP, all of these are fundamentally driven by outstanding talent force.
- Since its founding, EirGenix has implemented a diversified compensation strategy to help employees establish their careers, settle down with peace of mind, and maintain a healthy work-life balance.
- Based on regular salary assessments, the company's average annual salary per employee is 1.29 times higher than the industry average.
- In terms of benefits, the company's average annual employee benefits amount is 1.27 times higher than the industry average.
- In addition to regular salaries, the compensation package includes periodic offerings such as employee stock options, restricted stock units, cash equivalent stock compensation, and employee stock ownership trust contributions. These initiatives are designed to help employees invest in company shares, grow together with the company, and encourage long-term retention.

Talent Acquisition and Development

EirGenix is committed to hiring professional talent as the cornerstone for driving the company's product development, manufacturing, financial management, and engineering management. In response to business growth and performance expansion, the company experiences an annual talent growth rate of over 15%. Positioning itself as a law-abiding and employee-caring employer, the company boasts a high proportion—up to 78%—of highly educated professionals with master's and doctoral degrees.

Talent Acquisition

- Talent Acquisition:

Outstanding human resources are the cornerstone of EirGenix Biotechnology's sustainable development. Employees are regarded as the company's most valued assets. The company is committed to providing a comprehensive compensation and benefits system to attract, retain, and recruit top talent. It also rewards employees who deliver strong performance and long-term contributions, thereby enhancing the company's competitiveness.

- Talent Development and Training:

The company effectively provides training tailored to employees based on their functional roles and hierarchical levels. Depending on their employment status—whether they are new hires, current employees, or transitioning into management roles—contextualized training programs are offered to support their development.

Talent Retention

- Talent as a Strategic Driver:

Talent supports the company's short-, mid-, and long-term development and the achievement of strategic goals. By establishing competitive compensation levels, the company effectively attracts, recruits, retains, and motivates top talent.

- Retention and Development:

To retain talent, the company continuously offers performance-based, competitive compensation. Additionally, both internal and external diversified talent development methods are employed to enhance employees' sense of self-worth and strengthen their loyalty to the company.

- ELC EIRGer's Learning Center:

The company has established the ELC to provide structured learning and development programs based on a learning roadmap. These programs are tailored for new hires, current employees, and managers.

- Learning Opportunities:

Through both in-person and online courses, the company organizes various learning activities. Employees are encouraged not only to develop professional, managerial, and core competencies but also to enhance their global perspective and communication skills through English learning programs.

- E-Star Internship Program and Youth Camps:

The company has developed the E-Star Internship Program to offer opportunities for students aged 18 and above from colleges and universities. These programs connect students with real-world industry experience, support their internships, bridge the gap between academia and industry, build the company's employer brand, and fulfill its corporate social responsibility.

Employee Training and Development

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.

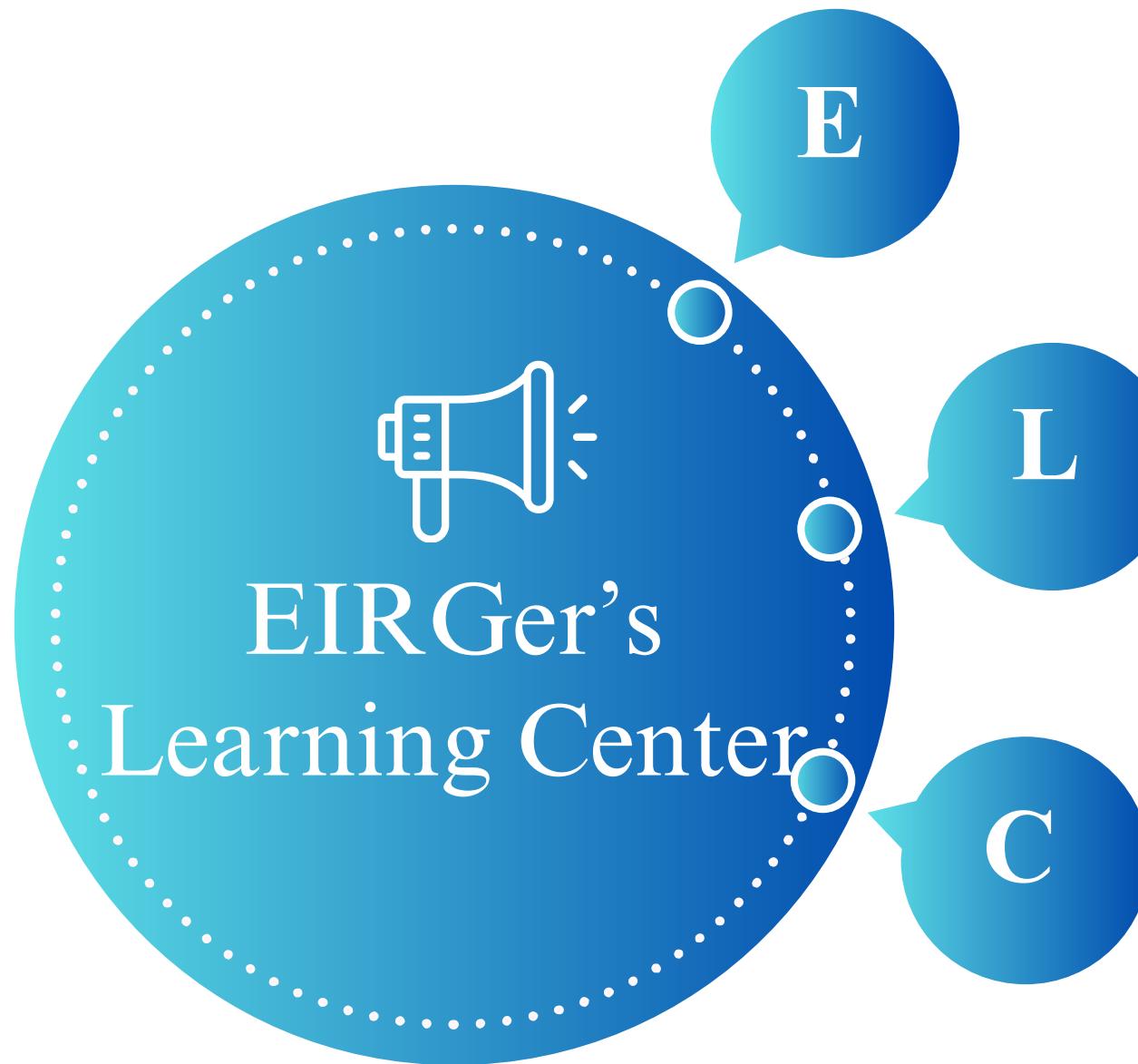
As the best CDMO partner of international pharmaceutical companies, EirGenix gives priority to complying with relevant international GMP regulations with its core business of developing biosimilars. The Company's personnel who perform GMP-related operations in accordance with the GMP guidelines must 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 2024

| Total training hours and total training budget | Total employees | Number of People | Total Training Hours | Total Training Budget (NTD: dollar) | Average training hours and average training budget | Total employees | Average Training Hours(hours/person) | Average Training Budget (NTD: dollar) |
|--|-----------------|------------------|----------------------|-------------------------------------|--|-----------------|--------------------------------------|---------------------------------------|
| | Male | 258 | 18,334 | \$ 1,317,904 | | Male | 71 | \$ 5,108 |
| | Female | 222 | 13,402 | \$ 1,071,960 | | Female | 60 | \$ 4,829 |
| | Total | 480 | 31,736 | \$ 2,389,864 | | Total | 66 | \$ 4,979 |
| | | | | | | | | |

| Average training hours and average training budget | Total employees | | Total Number of People | | Average Training Hours(hours/person) | Average Training Budget (NTD: dollar) | |
|--|-----------------|--------|------------------------|--|--------------------------------------|---------------------------------------|----------|
| | Male | Female | | | | | |
| Management | Male | | 55 | | 63 | | \$ 6,529 |
| | Female | | 39 | | 53 | | \$ 6,485 |
| | Total | | 94 | | 59 | | \$ 6,510 |
| Non-Management | Male | | 203 | | 73 | | \$ 4,723 |
| | Female | | 183 | | 62 | | \$ 4,476 |
| | Total | | 386 | | 68 | | \$ 4,606 |

EirGenix places great importance on talent development and is dedicated to nurturing industry professionals. The company ensures that training opportunities are provided equally, with no gender-based differences, in line with its principles of fairness and equality.

In 2024, the company invested NT\$2.38 million in employee training, totaling 31,736hours. On average, each employee received 66 hours of training, with an investment of NT\$4,979 per person.

A deeper gender-based analysis shows that in 2024:

Male employees received an average of 71 training hours, with an investment of NT\$ 5,108 per person.

Female employees received an average of 60 training hours, with an investment of NT\$ 4,829 per person.

Training and Development- Training Opinion and Feed Survey

2024 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 |

EirGenix keeps high standard on training operation and training system; within which, the feedbacks and opinions from employees in each training activity are deemed important factors for HR to continuously improve the training design and execution.

Not only in ELC training, also our new-comers' feedback are monitored as regular missions of HR.

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.

2024 Manager Training

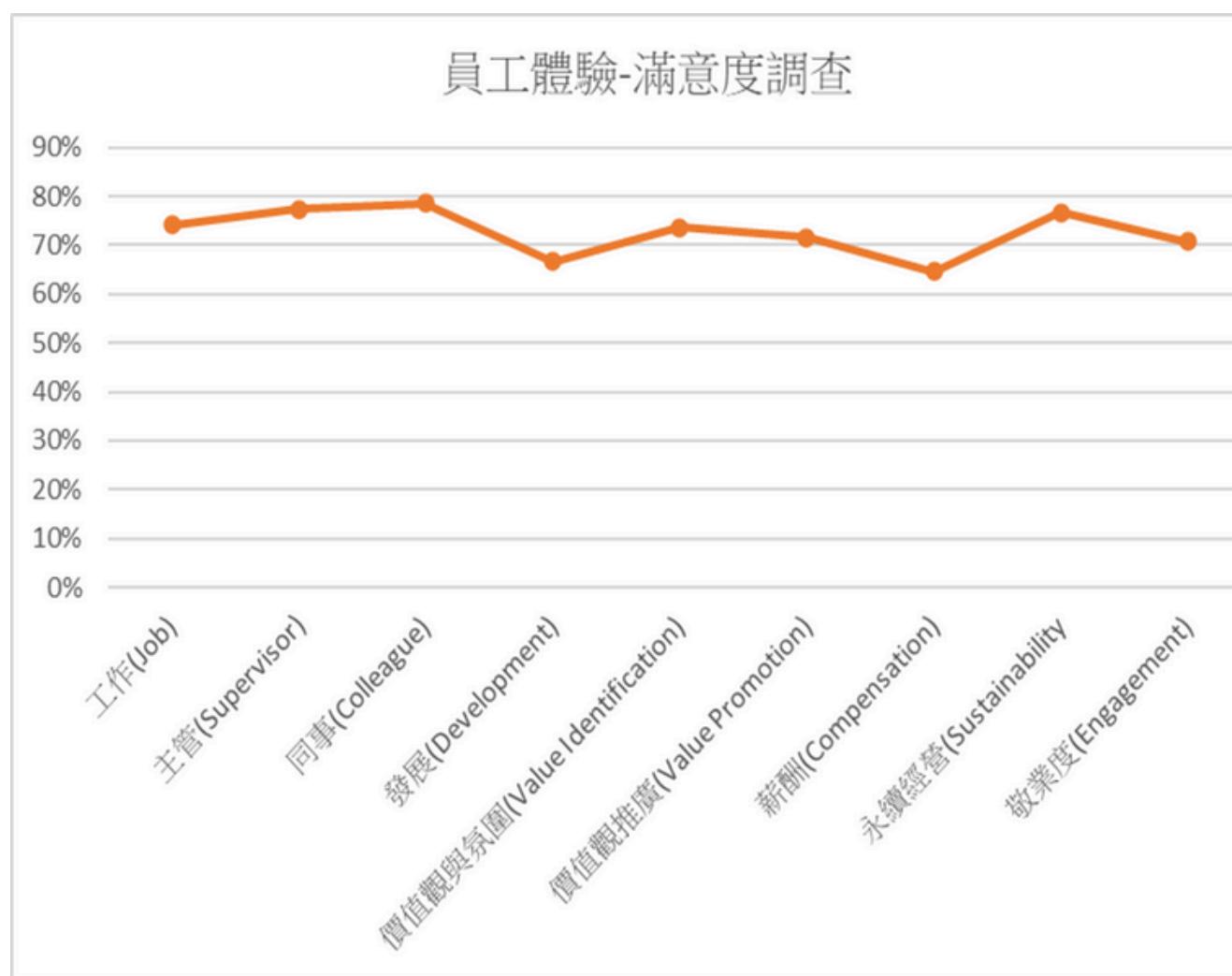


2023 Senior Manager Training & Strategic Meeting



Employee Care- Satisfaction Survey

| Item | All Employees in Taiwan |
|-----------------------|---|
| Survey Scope | Job and Environment, Career Development, Corporate value and Sustainability, etc. |
| Number of Respondents | 379 (Taiwan) |
| Survey Department | Human Resources Department |
| Coverage Rate | 97% |
| Survey Frequency | Once a year |



2024 Employee Satisfaction Survey Research Result

Overall Trends

- The satisfaction enhances generally: All dimensions showed an increased satisfaction on average in 2024 compared to 2023, indicating ongoing organizational efforts to enhance the employee experience.
- Difference between managerial and professional roles: Managers reported higher satisfaction than professionals.
- Seniority affects satisfaction: Employees with less than one year of service had the highest satisfaction, followed by those with 1-3 years, those serving more than five years, and finally those with 3-5 years.

Key Highlights

- Salary satisfaction showed increase; continual assessment and improvement of salary satisfaction are recommended
- Colleague and supervisor satisfaction had the largest increase, reflecting significant improvements in team atmosphere and management effectiveness.
- Engagement and sustainability both remained high, demonstrating steady organizational development.

Analysis by Role and Seniority

- Managerial satisfaction > Professional satisfaction
- Seniority satisfaction: Less than 1 year > 1-3 years > Over 5 years > 3-5 years

Action Plan

Continue to optimize compensation package structure and career development opportunities... for employees across different tenure levels and job grades, further enhancing overall employee satisfaction and organizational cohesion.



Promoting Work-Life and Well-Being Balance:

To support employees in achieving both physical and mental well-being, as well as balancing work and family life, EirGenix organizes the EIRGer Cup—an event that invites employees and their families to participate together. The company also hosts Family Day, where employees' children, known as "Little EIRGers," can join in the activities, fostering meaningful connections between employees, their families, and the company.

In 2024, these health and family-friendly events attracted over 1,000 participants, including employees and their family members.

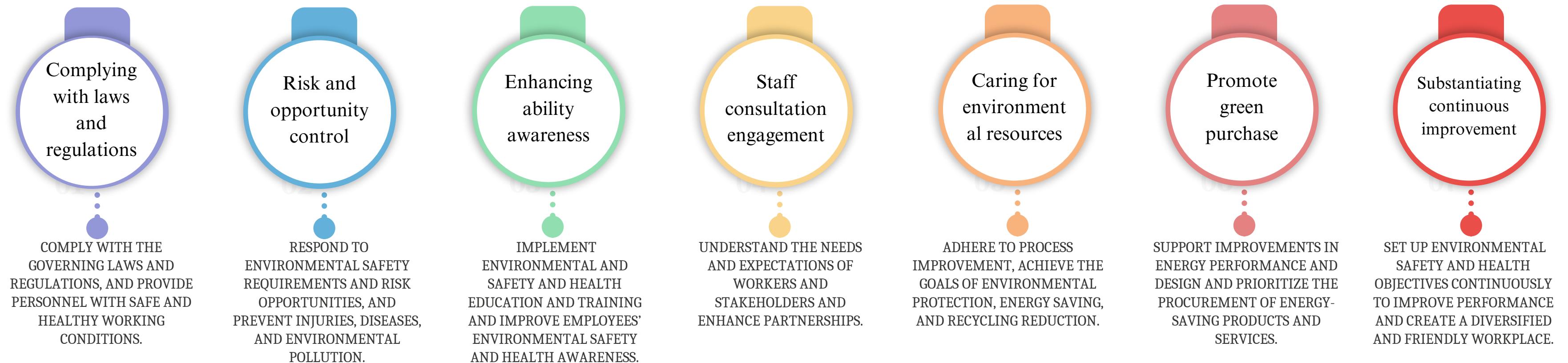


Employee Relationship- Open Communication

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.



In line with our respect for employees, related workers, and stakeholders, and our commitment to corporate social responsibility, we are dedicated to improving the work environment, reducing the probability of hazards, fostering a high-quality safety and health culture, and pursuing the sustainability of environmental resources. EirGenix has obtained ISO 45001 (Occupational Health and Safety Management System) certification and hereby commits to the following Environmental, Safety, Health, and Energy Policy:



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 at least once every two year; also, special health checkup will be arranged every year for those who perform special work in accordance with the Occupational Safety and Health Act.
- Arrange occupational safety and health and GMP related education and training program regularly; also, arrange staff health checkup and employee group insurance to ensure the safety and health of employees.



Working Environment

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

EirGenix employee occupational injury statistics in the past five years

| Year | Working hours | Recordable occupational injuries | TRIFR | Serious occupational injuries | Serious occupational injuries rate |
|------|---------------|----------------------------------|-------|-------------------------------|------------------------------------|
| 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% |
| 2024 | 710,219 | 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 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) $\times 1,000,000 \div$ 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.



Eirgenix Blood Donation Day Donate Blood, Share Love



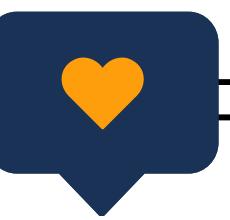
Upholding the principle of giving back to society, Eirgenix actively participates in various charitable and public welfare activities, demonstrating care for the community and promoting health and well-being through concrete actions.

In November 2024, Eirgenix organized the "Eirgenix Blood Donation Day" at our Zhubei site, encouraging employees to take part in the blood donation initiative. A total of 107 participants donated blood, contributing 139 bags overall.

Our company thoughtfully arranged a professional blood donation vehicle and ensured a comfortable, well-organized setup to support the event. As a token of appreciation, PX Mart gift vouchers were also provided to all participants. This reflected the company's enthusiasm for social good and its strong commitment to action. Eirgenix will continue to engage in diverse charitable initiatives and actively fulfill its corporate social responsibility.



Children Are Us Foundation Procurement of cookies for a charitable cause

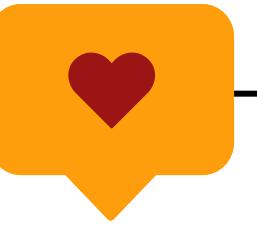


Eirgenix values corporate social responsibility and is committed to supporting local public welfare and employment opportunities for disadvantaged groups through concrete actions.

Each year, during our internal training programs, we purchase charity cookies from the Children Are Us Foundation to provide as refreshments for participants. This not only recognizes the hard work and dedication of the foundation's members, but also aims to promote stable employment and independent living by supporting sheltered workshop products. Eirgenix will continue to actively support social causes, striving to grow alongside the communities we serve.



Supporting Local Ethical Businesses and Sustainable Food Culture



EirGenix upholds corporate social responsibility by supporting local sustainability and ethical food industries through practical actions.

During the 2024 Family Day event, EirGenix selected snack boxes from Lohas Sprout Co., Ltd., known for promoting additive-free, minimally processed, and low-carbon food. Their products use local ingredients and recyclable packaging, aligning with waste-reduction principles.

This initiative not only provided healthy treats for participants but also reflected the company's commitment to environmental sustainability and local development. EirGenix will continue to promote sustainability through responsible procurement.



Reusing Laboratory Resources to Promote Campus Sustainability



EirGenix actively promotes resource reuse as part of its sustainability efforts and supports the sharing of educational resources.

In early 2024, a batch of usable volumetric bottles was retired due to GMP regulations. After assessing their condition, the company donated them to the Department of Pharmacy at National Taiwan University for teaching and research purposes.

This initiative helped reduce waste, extend equipment lifespan, and improve resource efficiency. A letter of appreciation was later received from the university, affirming EirGenix's commitment to education and sustainable practices.

EirGenix will continue to support resource regeneration and industry-academia collaboration to drive shared growth and environmental responsibility.



Supporting Science Education Donating Laboratory Equipment to Universities



EirGenix upholds its commitment to education and social contribution by promoting sustainable knowledge sharing through resource redistribution.

In 2024, the company donated laboratory equipment to National Taiwan University and National Tsing Hua University, aiming to support teaching and research in science and engineering fields. The donated items, sourced from retired yet well-maintained equipment within R&D and technical units, were carefully prepared and delivered to the schools.

This initiative extended the lifecycle of valuable resources while strengthening collaboration between industry and academia. EirGenix will continue to contribute to education and research through meaningful donations, reinforcing its role in driving positive social impact.

2024 Industry-Academia Collaboration

| Program | Approach & Participants | Objective |
|--|--|---|
| EirGenix Life Science Dream Factory – Industry–PhD Collaboration Program | Collaborated with National Tsing Hua University to cultivate 2 Ph.D. candidates with practical capabilities. | To bridge the gap between academia and industry, foster connections, and cultivate high-level technical talents for the industry. |
| Campus Career Sharing & Company Visits | <ul style="list-style-type: none"> National Taiwan University Department of Chemical Engineering; National Yang Ming Chiao Tung University Department of Biomedical Engineering China Medical University Department of Biological Science and Technology National Tsing Hua University College of Life Sciences and medicine Hong Kong Polytechnic University Department of Applied Biology and Chemical Technology National Chung Hsing University Department of Food Science and and Biotechnology Natural Resources (Bachelor's and Master's programs) National Chung Hsing University College of Life Sciences (Bachelor's and Master's programs) | <p>Our outstanding colleagues visited campuses or hosted students at our company to share industry practices and professional expertise. This assists students in gaining early insights into the industry and paves the way for their professional careers.</p> <p>Student Resume Consultation</p> <p>Final-year undergraduate, first/second-year Master's, and Ph.D. students from National Taiwan University.</p> <p>To assist graduating students in preparing themselves effectively to enter society and utilize their strengths.</p> |
| Student Resume Consultation | Final-year undergraduate, first/second-year Master's, and Ph.D. students from National Taiwan University. | To assist graduating students in preparing themselves effectively to enter society and utilize their strengths. |

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.

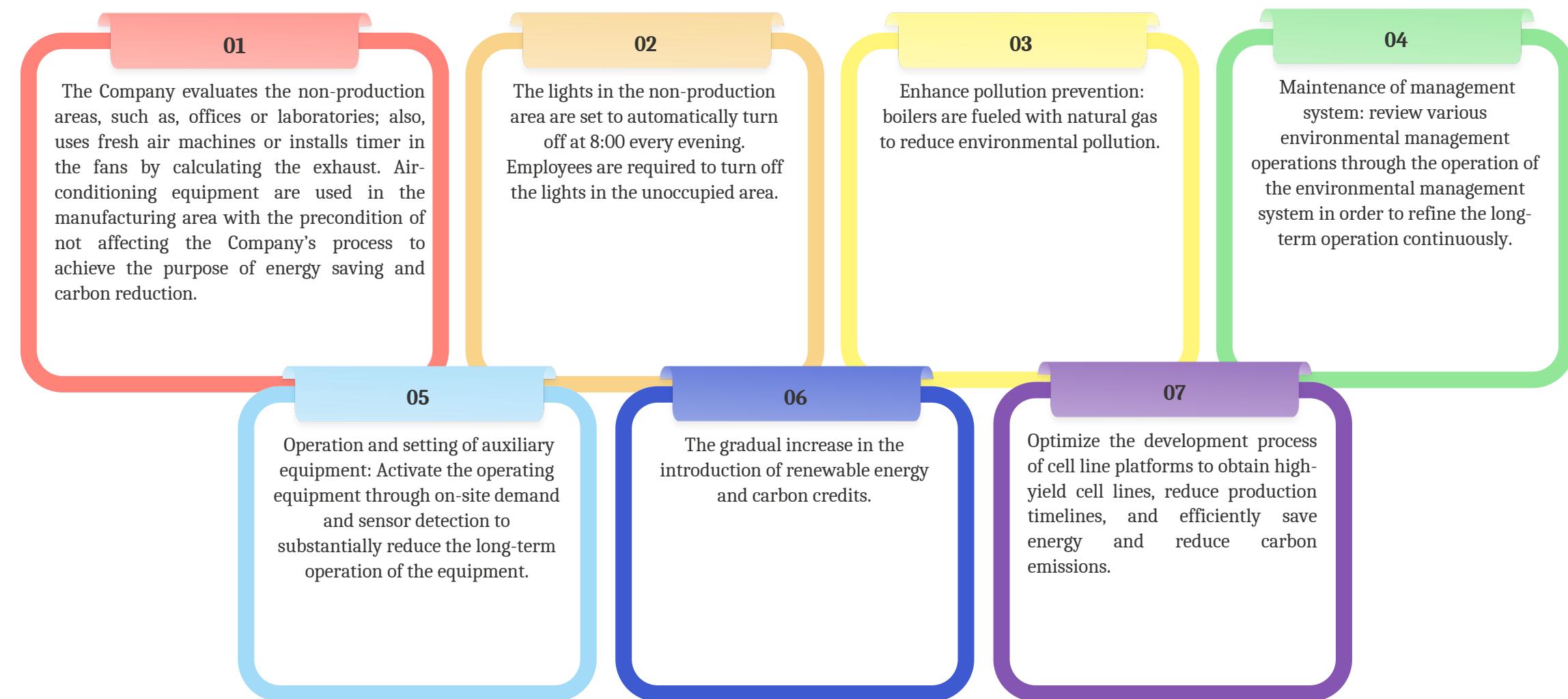
EirGenix Zhubei Plant was officially in operation in 2019 with the repair and maintenance service performed regularly on various environmental protection and control equipment so as to ensure the normal operation of various environmental protection and prevention equipment and systems. A new plant shall 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.



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.

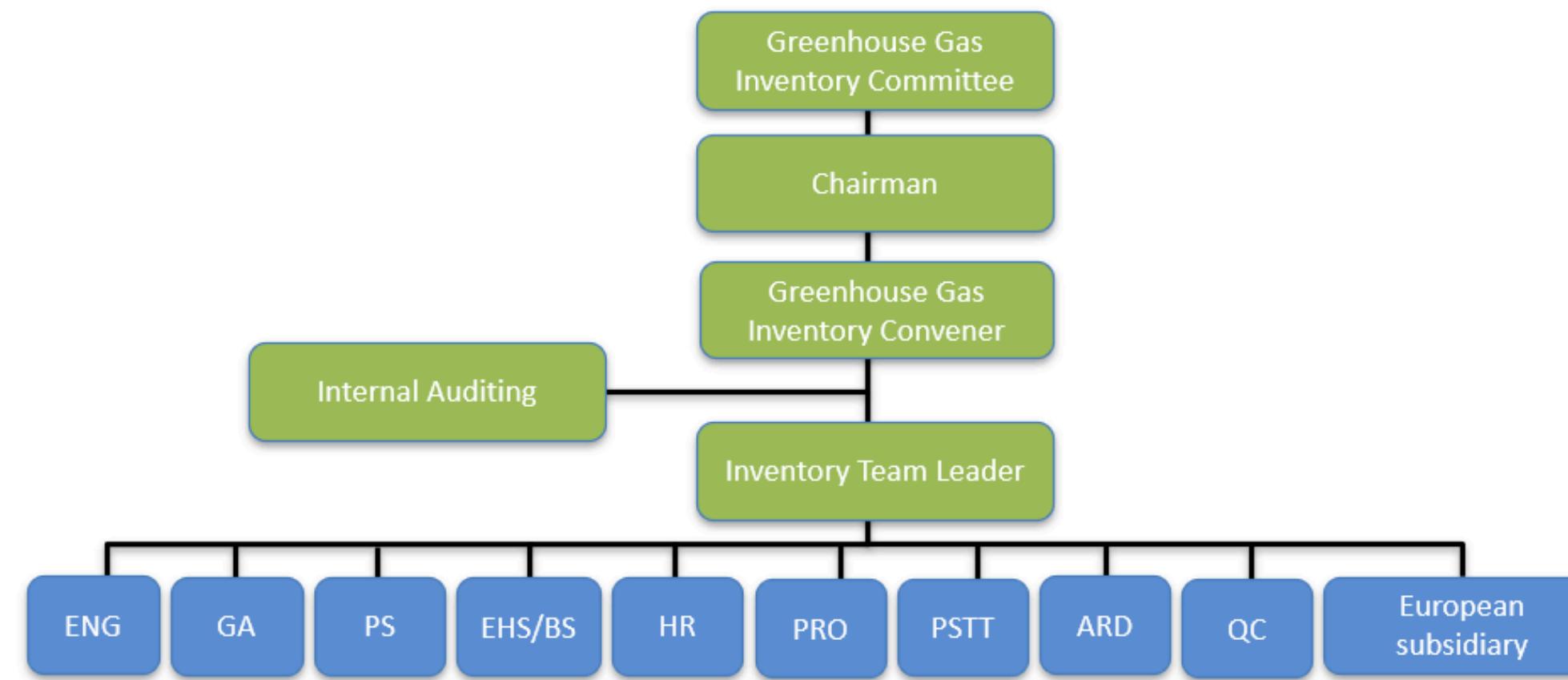
EirGenix regularly evaluates the potential risks and opportunities of climate change to enterprises now and in the future; also, adopts countermeasures for climate-related issues and strives to minimize the impact of the Company’s business operations on the environment. In terms of energy saving and 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.



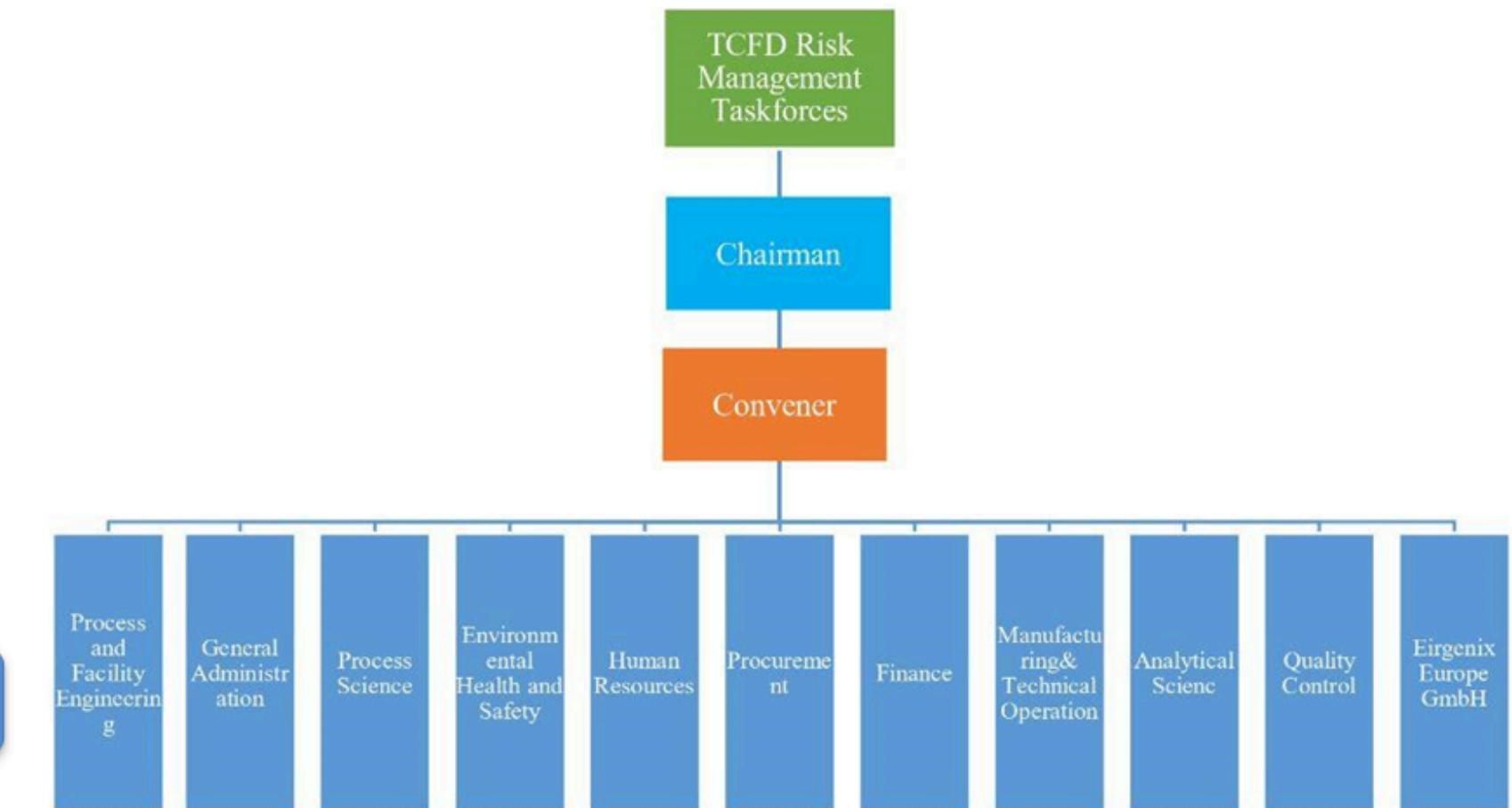
Committee and Organization Related to Climate

01

Greenhouse Gas Inventory Committee



Structure of TCFD



Core Elements of TCFD

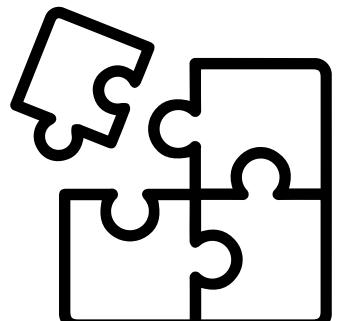
01 Govern

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

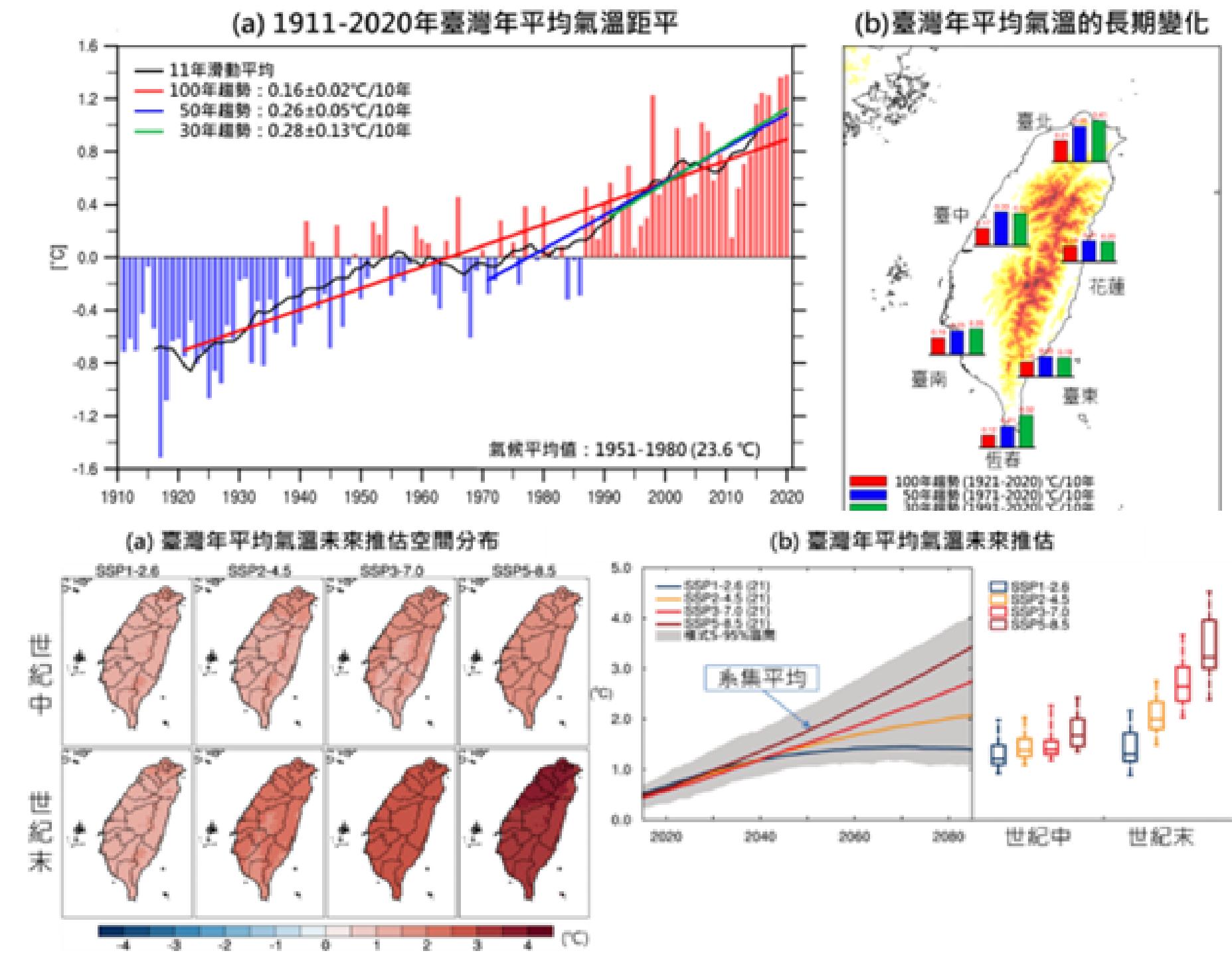
EirGenix adheres to the TCFD framework in order to identify risks and opportunities that affect its business, strategy, and financial planning. The relevant departments define and list these risks and opportunities. EirGenix considers the climate scenarios RCP 2.6, RCP 4.5, and RCP 8.5 as defined by 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 °C 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°C and 3.4°C, respectively. Under the ideal mitigation scenario (SSP1-2.6), the temperature may increase by 1.3°C and 1.4°C.

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.



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.

IPCC scientists use Representative Concentration Pathways (RCPs) to present future climate scenarios corresponding to different levels of warming. These include the worst-case scenario of highest emissions and most severe warming (RCP8.5); two medium-emission scenarios with moderate warming (RCP6.0 and RCP4.5); and a low-emission scenario with strongly suppressed warming, aligned with the Paris Agreement goal of limiting temperature increase to below 2°C (RCP2.6).

| 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 | 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 2.1°C | Increase ranging from -5.3 to 12% | Increase ranging from 0.7 to 2.4°C | Increase ranging from - 4.7 to 13.6% | Increase ranging from 1 to 3.1°C | Increase ranging from - 7.7 to 13% |
| Germany | Increase ranging from 0.7 to 2.5°C | Increase ranging from 0.6 to 8.5% | Increase ranging from 1.1 to 2.8°C | Increase ranging from - 0.2 to 9% | Increase ranging from 1.4 to 3.6°C | Increase ranging from - 2.5 to 9.5% |
| Potential Climate Impacts | <ul style="list-style-type: none"> The average annual temperature is projected to increase by over 2.1°C, 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. | | <ul style="list-style-type: none"> The average annual temperature is projected to increase by 2.4°C and 2.8°C, 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. | | <ul style="list-style-type: none"> There is a possibility that the average annual temperature increase may exceed 3.1°C, 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

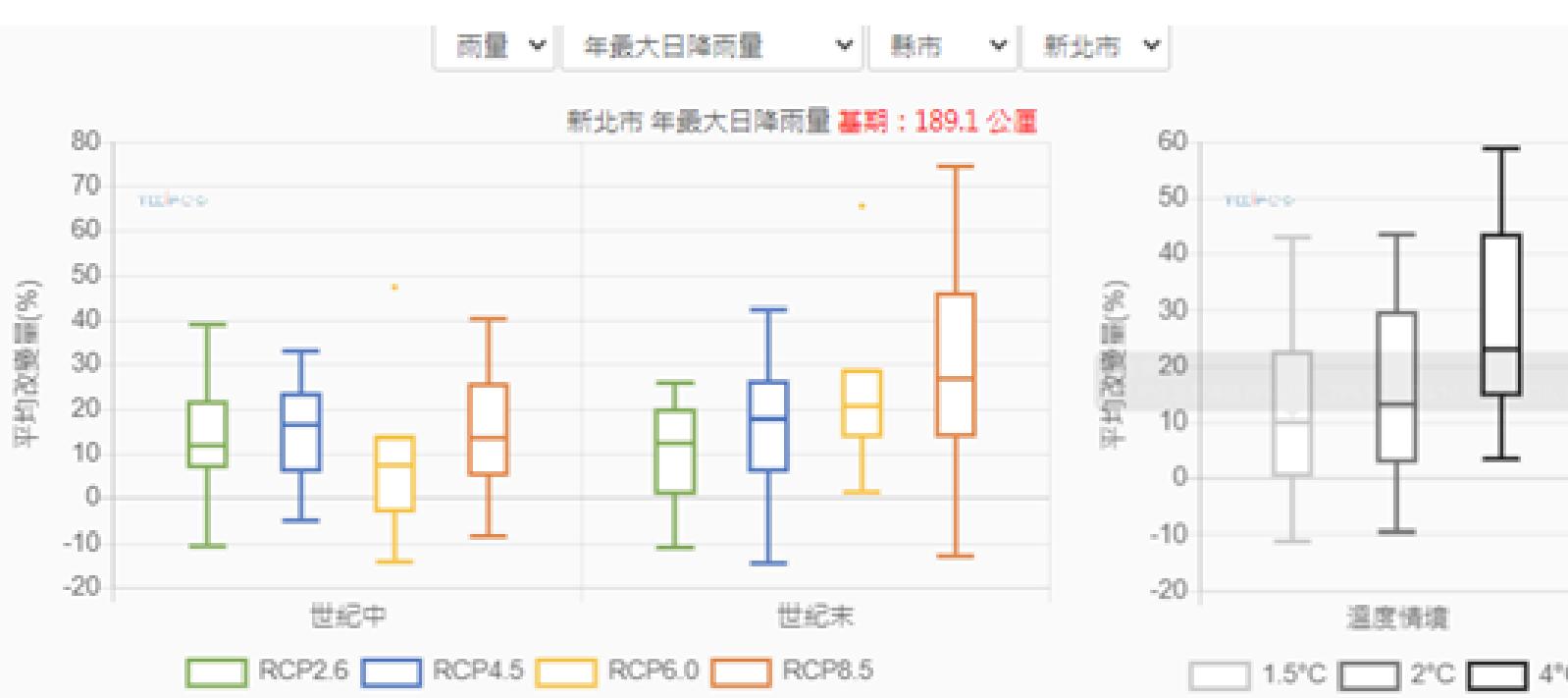
01 Based on the climate scenarios selected by EirGenix, and using the RCP2.6 to RCP8.5 scenarios, the temperature increase is projected to be between 2.1°C and 3.1°C, in alignment with the disclosure requirements of the Financial Supervisory Commission's TCFD framework.

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

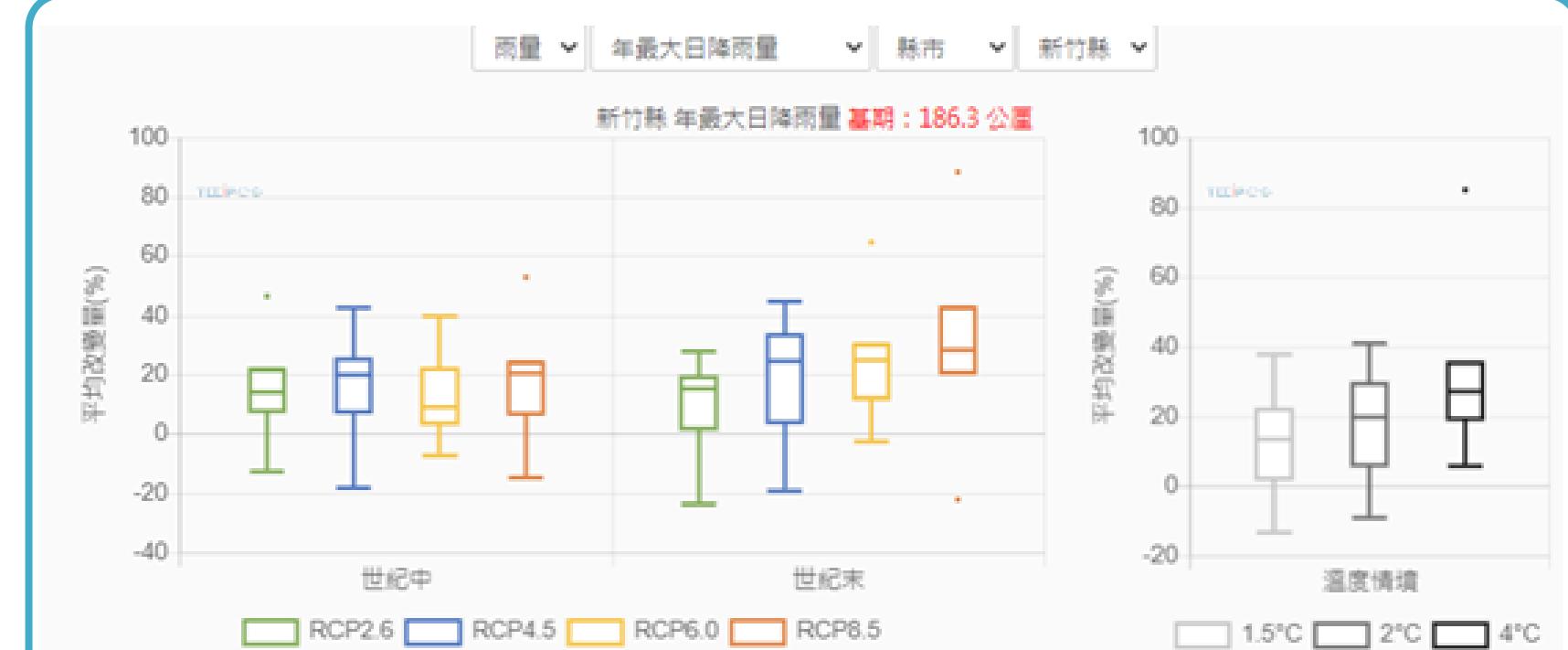
02 The geographical boundary for this climate scenario includes locations in Taiwan, encompassing the Xizhi headquarters and the Zhubei branch.

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

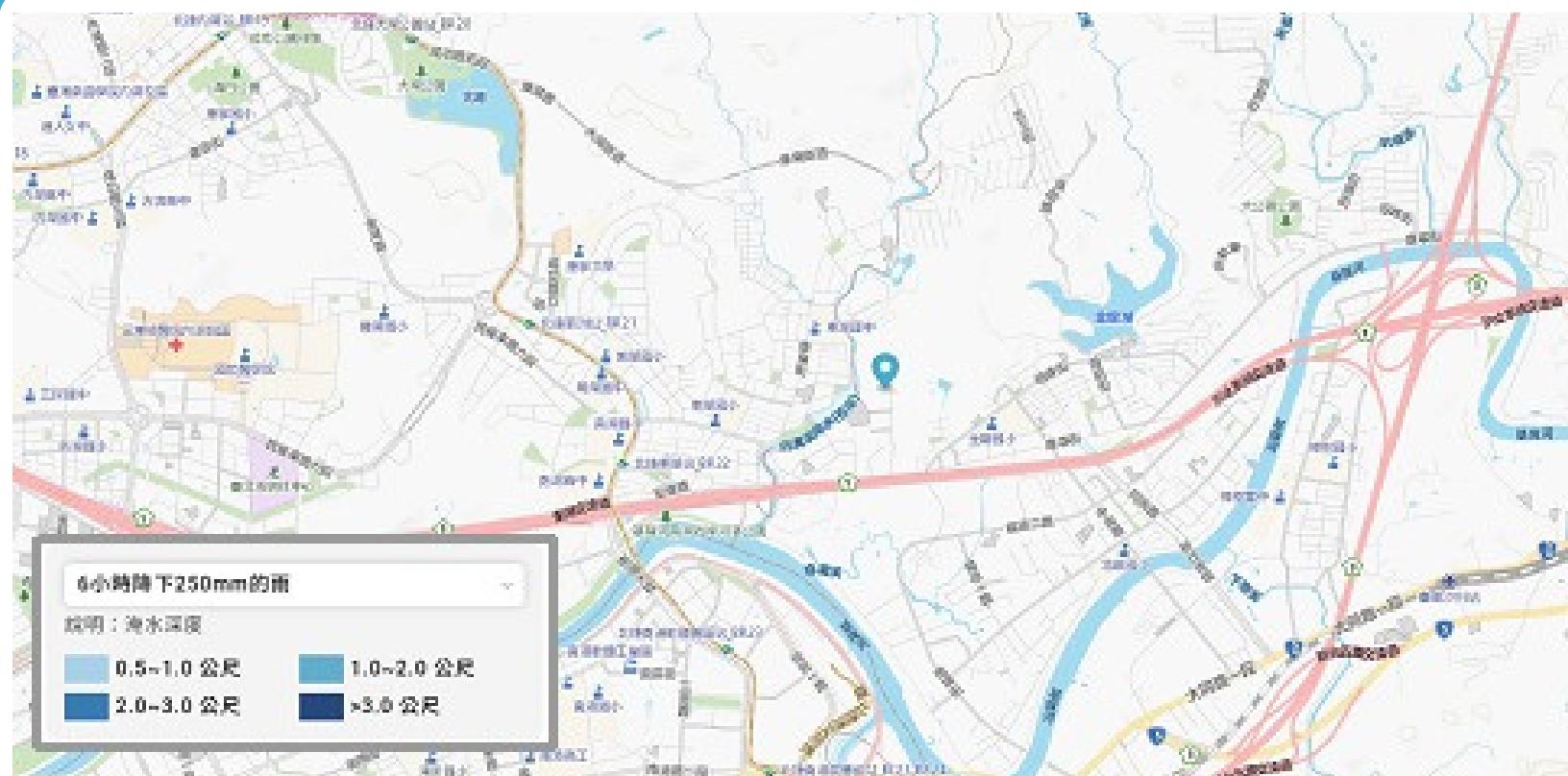
Estimated Maximum Daily Rainfall for EirGenix (Headquarters Xizhi) in a Year



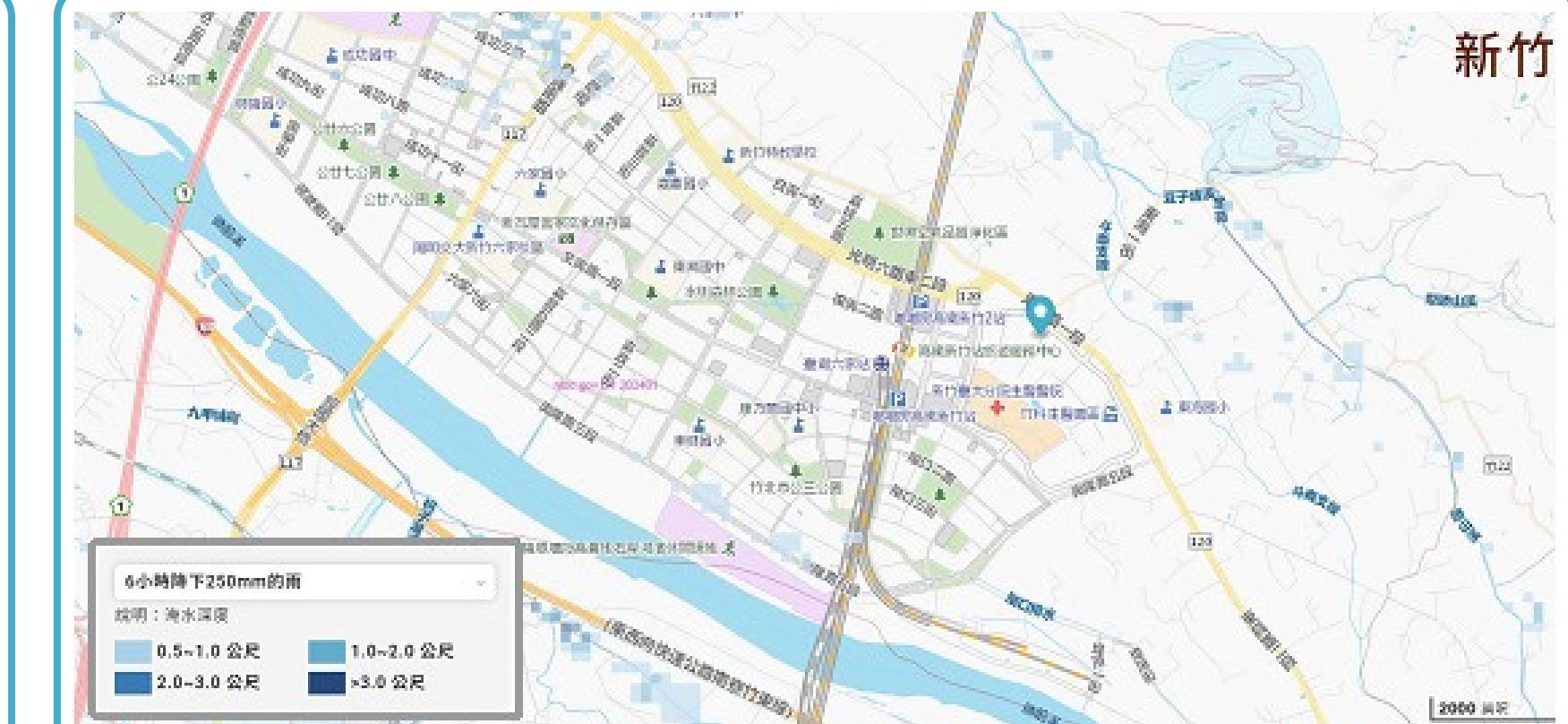
Estimated Maximum Daily Rainfall for EirGenix (Branches Zhubei) in a Year



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



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

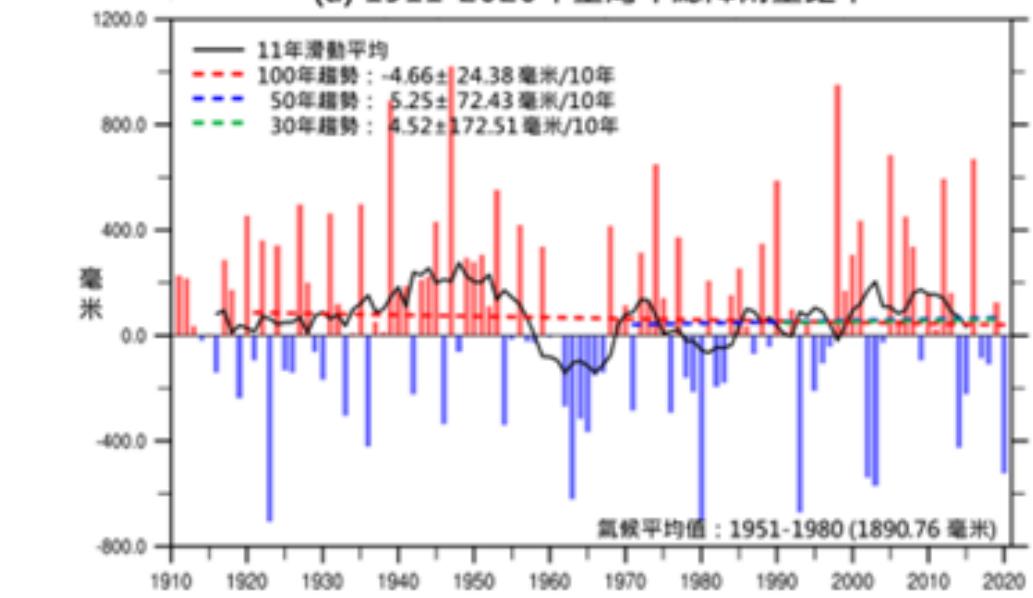


Drought Scenario

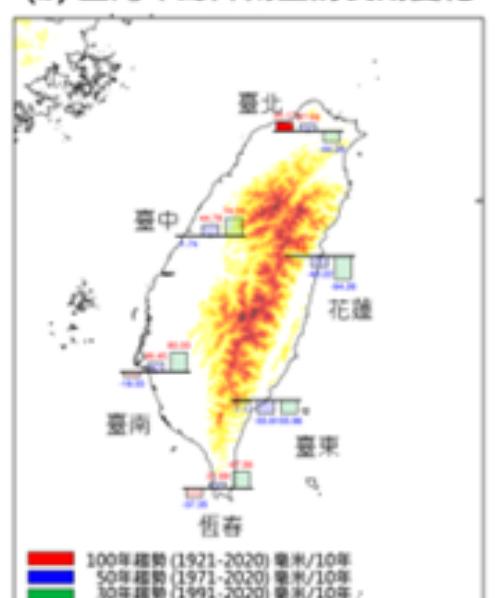
The annual total rainfall trend in Taiwan has remained relatively stable over the past 110 years. However, in the period of 1961 to 2020, there has been a noticeable rise in the frequency of dry years compared to the period before 1960.

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.

(a) 1911-2020年臺灣年總降雨量距平



(b) 臺灣年總降雨量的長期變化



Usage Data of EirGenix (Taiwan Plant)

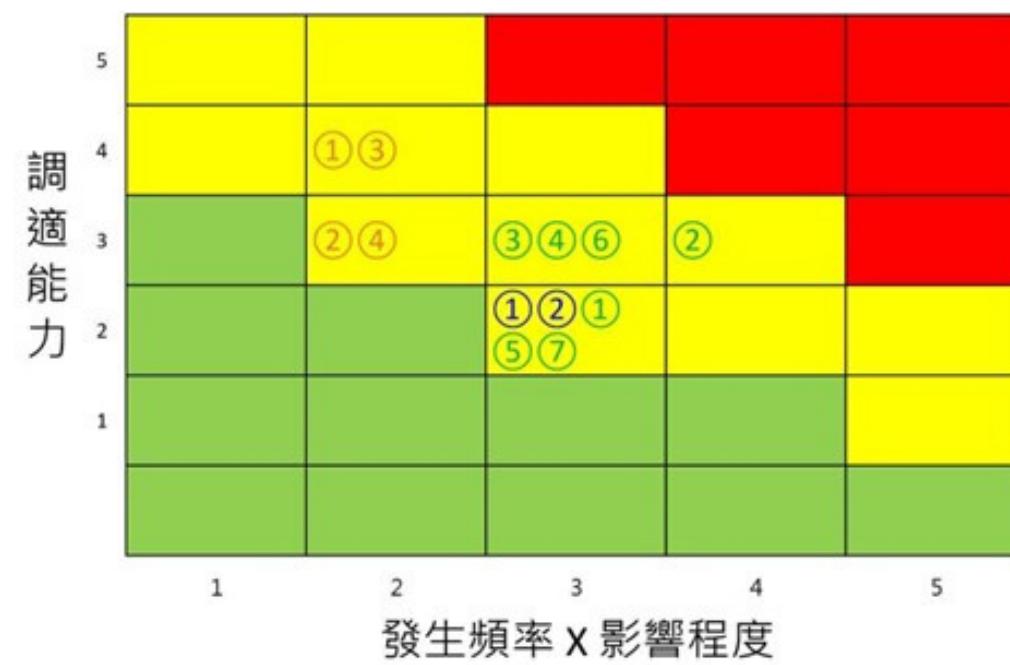
| Region | Initial Water Storage (tons) | Initial Daily Water Usage (tons) | Initial Water Supply Days | Water Supply Days After Adjusted | Explanation of Measures to Combat Drought in the Plant |
|-------------------------|------------------------------|----------------------------------|---------------------------|----------------------------------|--|
| Branches Zhubei (Plant) | 230 | 110 | 2 | 3 | <ul style="list-style-type: none"> 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.

氣候變遷風險與機會矩陣



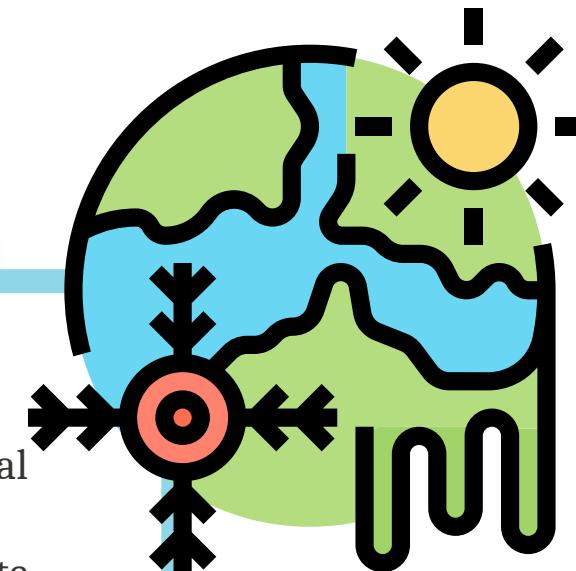
Note 1: The numbers above represent climate risk scores and are intended for sorting purposes only. The red section represents the significant risks identified by us, the yellow section represents minor risks, and the green section represents risks with a lesser impact.

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.

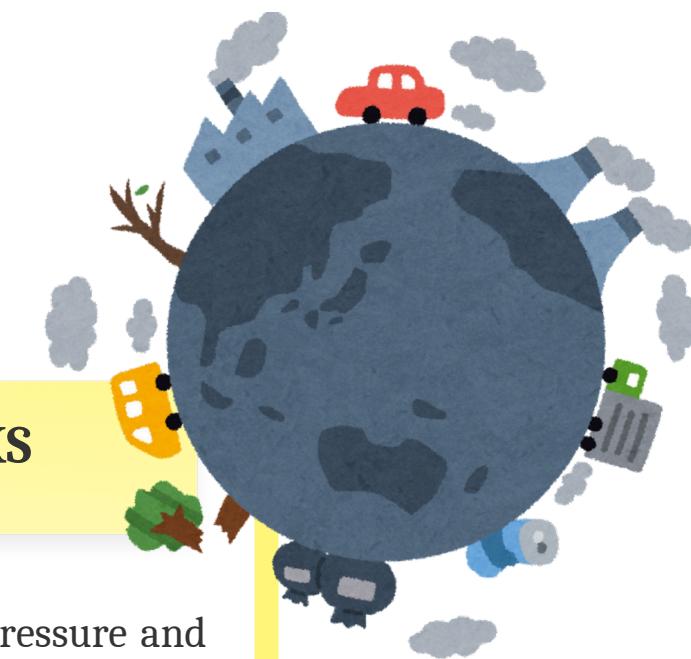
TRANSITION RISKS

- ① Increased operating costs due to carbon pricing
- ② Low-Carbon operations requested from national policies and international society
- ③ Risks of supply chain disruption caused by climate change
- ④ Reduce the development and recycling of single-use consumables
- ⑤ Increase of the cost of technological transformation due to the growing trend of developing low-carbon technology
- ⑥ Increase 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

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



OPPORTUNITIES

- ① Improve production resilience
- ② Optimize the allocation of resources between factories and the transportation of green energy
- ③ Improve energy efficiency
- ④ Promote 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 department, incorporating climate change risks into this process. 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.

Climate-related Risks and Financial Impacts

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. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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 | <ol style="list-style-type: none"> 1. The Financial Supervisory Commission mandates annual disclosure and assurance. 2. Future facilities expansion demands more clean rooms, electricity, and carbon emissions. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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 |
|--|---------------|---|--|--|
| ④ Reduce the development and recycling of single-use consumables | Long-term | <p>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.</p> | <ol style="list-style-type: none"> 1. The widespread use of disposable consumables in the production of biologics is a response to the “flexibility in contract manufacturing processes.” However, incineration 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. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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 2-3% as a result of the rise in carbon emissions. |

| Climate-related risk | Impact period | Description | Adaptation and response | Potential business, strategic, and financial impacts |
|---|---------------|---|---|---|
| ⑦ Tarnish industry's reputation due to a decline in production capacity | Mid-term | <p>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.</p> | <ol style="list-style-type: none"> 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. | <p>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.</p> |

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 |
|---|---------------|---|--|--|
| ⑤ Increase of the cost of technological transformation due to the growing trend of developing low-carbon technology | Short-term | <p>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.</p> | <ol style="list-style-type: none"> 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. | <p>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: In 2024, the company invested in high-efficiency equipment, achieving significant reductions in energy consumption and carbon emissions:</p> <ul style="list-style-type: none"> (1) High-Efficiency Chillers (Grade 1) <ul style="list-style-type: none"> • Investment: NT\$12,972 thousand • Upgrade From: Grade 3 efficiency • Annual Savings: <ul style="list-style-type: none"> ◦ Electricity: 538,902 kWh ◦ Energy Consumption: 1,940,047 MJ ◦ Carbon Emissions: 266.217 tCO2e (2) High-Efficiency Air Compressors (Grade 1) <ul style="list-style-type: none"> • Investment: NT\$3,974 thousand • Upgrade From: Grade 2 efficiency • Annual Savings: <ul style="list-style-type: none"> ◦ Electricity: 131,400 kWh ◦ Energy Consumption: 473,040 MJ ◦ Carbon Emissions: 64.9 tCO2e (3) Energy-Saving LED Lighting <ul style="list-style-type: none"> • Investment: NT\$2,376 thousand • Replaced: T5 fluorescent lamps • Annual Savings: <ul style="list-style-type: none"> ◦ Electricity: 96,450 kWh ◦ Energy Consumption: 347,220 MJ ◦ Carbon Emissions: 47.6 tCO2e <p>2. The cost of investing in process improvement to reduce waste and pollutant emissions will increase.</p> <p>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.</p> |

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. | <ol style="list-style-type: none"> 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. Regular maintenance and servicing of the power system is essential. | <ol style="list-style-type: none"> These factors can lead to batch production failures, higher costs for restoring production after power outages, and the possibility of delayed deliveries. 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\$20,462,793. |
| 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. | <ol style="list-style-type: none"> The park already has a three-day inventory available for use and support across the entire area. To handle short-term water shutdowns, it is necessary to adjust the stability of intermediate product storage in the production process. Increase investments in water storage equipment and proactively visit emergency water supply companies to establish contracts for emergency water supply. Collaborating with companies nearby who need water supply to jointly invest in a recycled water company to meet potential needs as required. | <ol style="list-style-type: none"> Increase in the production schedule and costs. 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. 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. 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 |
|---|---------------|---|--|---|
| ① Improve 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. | <ol style="list-style-type: none"> 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%. 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. |
| ② Optimize the allocation of resources between factories and the transportation of green energy | Short-term | Reducing Emissions in Transportation | <ol style="list-style-type: none"> 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. 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. 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. | <ol style="list-style-type: none"> The annual cost of transportation is approximately NT\$2,376,000, with an average daily ridership of 15 people, resulting in a reduction of 97.67 tons of CO₂e per year. The plan is to use green energy vehicles to replace carbon emission vehicles to carry out the transfer and transportation of materials between the two factories to reduce operating carbon costs. 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 |
|-------------------------------|---------------|---|--|--|
| ③ Improve 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. | <ol style="list-style-type: none"> Gradually replacing high-efficiency motors to enhance energy efficiency and effectiveness. 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 |
|--|------------------|---|---|---|
| ④ Promote of low carbon green production | Mid to long-term | <p>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.</p> | <p>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.</p> <ol style="list-style-type: none"> To enhance cell culture techniques, consider implementing a high cell density culture process before the main cultivation. Optimize purification technologies, such as continuous or online real-time analysis (PAT) automated operations, to improve product recovery rate. | <ol style="list-style-type: none"> 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. 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. This can attract CDMO customers to collaborate with EirGenix on process development and mass production. |

EirGenix Inc. has conducted an inventory of all greenhouse gas emissions generated within its operational boundaries for the year 2024, in accordance with the ISO 14064-3:2019 standard. The inventory scope encompasses the Xizhi headquarters, Zhubei branch, and the German subsidiary. Of the total disclosed greenhouse gas emissions, 12,070.7629 metric tons of CO₂e (representing 81.8% of the total) have been verified by an independent assurance provider with a reasonable assurance opinion. The details are as follows:

| (Unit: metric tons CO ₂ e) | | (Unit: metric tons CO ₂ e) | | (Unit: metric tons CO ₂ e) | |
|--|----------------------|---|-----------------|---|-----------------|
| Item | 2024 | Item | 2024 | Item | 2024 |
| Category 1 Direct GHG emissions | 1,324.7642 | Category 3 Upstream Transportation & Distribution (Indirect GHG Emissions) | 93.3796 | Category 4 Indirect GHG Emissions from Use of Products | 2,586.0117 |
| Category 2 Energy indirect GHG emissions | 10,745.9987 | 3.1 Transportation & Distribution (Upstream - Purchased Materials) | 0.6146 | 4.1 Purchased Goods | 2,529.4852 |
| Category 3~6 Other indirect GHG emissions | 2,679.3913 | 3.2 Transportation & Distribution (Downstream - Products) | 31.2322 | 4.2 Capital Goods | Not Significant |
| Total | 14,750.1542 | 3.3 Employee Commuting | Not Significant | 4.3 Waste Generated in Operations | 56.5265 |
| Assurance Institutions | BSI | 3.4 Transportation of Customers & Visitors | Not Significant | 4.4 Use of Leased Assets | Not Significant |
| Assurance Opinion | Reasonable Assurance | 3.5 Business Travel | 61.5328 | 4.5 Purchased Services | Not Significant |

Category 5 (Indirect GHG Emissions from Use of Products) and Category 6 (Other Indirect Emissions): Not Significant.

- 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 (Headquarters Xizhi and Branches Zhubei)

| Year | Amout (Unit: kWh) |
|------|-------------------|
| 2023 | 20,866,518 |
| 2024 | 22,670,903 |

Electricity GHG Emissions Intensity

| Year | Electricity Purchased Externally (kWh) | Total Energy Consumption (billion joules, GJ) | Total Greenhouse Gas Emissions (metric tons CO ₂ e) | Revenue (in thousand) | Energy intensity | GHG emissions intensity | Annual Growth Rate of Energy Intensity (Percentage) |
|------|--|---|--|-----------------------|------------------|-------------------------|---|
| 2023 | 20,908,023.8571 | 75,268.8859 | 10,350.7997 | 1,022,653 | 0.0736 | 0.0101 | 74% |
| 2024 | 22,670,903.2738 | 81,615.2518 | 10,745.9987 | 1,008,960 | 0.0809 | 0.0107 | 10% |

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 electricity emission factors used for calculations are 0.494 kg CO₂e/kWh for 2023 and 0.474 kg CO₂e/kWh for 2024.

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:

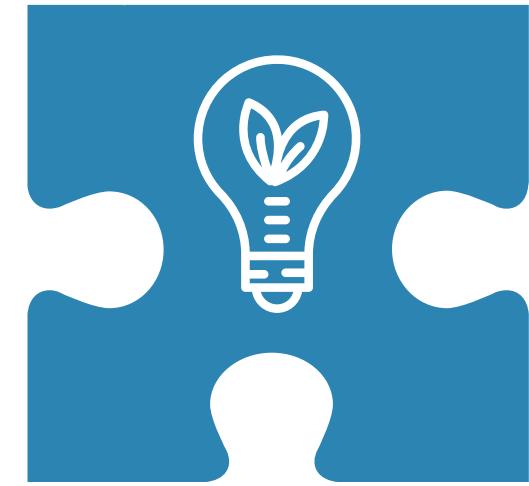
| Carbon Neutral Pathway | Period | Carbon Reduction Target | Strategies and Specific Action Plans |
|------------------------|-----------------------|---|---|
| | Short-term (~2025) | Due to ongoing plant expansions, emissions will continue to decrease once the expansion is completed. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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 |

Energy Management

Our company is committed to promoting energy management and carbon reduction by adopting high-efficiency equipment and energy-saving designs. We continuously optimize energy performance across operations and production processes while expanding the use of renewable energy to enhance overall energy efficiency and support sustainable development goals.



Electricity Reduction Targets and Results



Energy



Energy Efficiency and Renewable Energy Promotion Strategies

The company has set a target to reduce total annual electricity consumption by 1% each year. In 2024, we conducted energy performance evaluations on major energy-consuming equipment. By implementing variable frequency energy-saving controls on the chiller systems, we successfully saved 253,247 kWh, with total annual electricity consumption recorded at 13,898,100 kWh, thus achieving our 1% energy reduction goal. Moving forward, we will continue to implement annual 1% energy-saving initiatives to further reduce overall energy consumption and stabilize operating costs.

To improve energy performance and strengthen the adoption of energy-saving and renewable technologies, the company is actively implementing the following measures:

- Installation of Solar Power Systems:
Utilizing rooftop space at our facilities to install solar photovoltaic systems for on-site power generation.
- Steam System Optimization:
Adjusting boiler operating parameters to enhance steam generation efficiency.
- Chiller System Load Management:
Dynamically adjusting chiller loads based on production and environmental conditions, and optimizing operations based on on-site temperature and humidity.
- Lighting System Upgrade:
Replacing existing lighting with high-efficiency LED fixtures to reduce electricity consumption for lighting.

Energy Management Plan

ISO 50001:2018 Energy Management System



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) |
| 2023 | 96,136.93 |
| 2024 | 98,800.09 |

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 | Waste Intensity (metric tons per million in revenue) | Year-over-Year Reduction in Waste Intensity (%) |
|------|-----------------|---------------------|---------|--|---|
| 2023 | 7.3638 | 49.0784 | 56.4422 | 0.0552 | 1.96% |
| 2024 | 6.1530 | 47.2490 | 53.4020 | 0.0529 | 4.16% |



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

| | Time | Deduction goal | Strategy and plan |
|-----------------|--------------------------------|--|--|
| Waste reduction | Short-term Goals (~2025) | <ul style="list-style-type: none"> Analyze the waste situation and find possible recycling vendors. As the company is currently in a phase of capacity expansion, the total waste output is relatively high, and the waste intensity metric remains volatile. Therefore, the target is to maintain a waste intensity level below 0.06. | <ol style="list-style-type: none"> 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~) | <ul style="list-style-type: none"> Improve waste classification, implement resource recycling, and reduce waste by 10% in 5 years. Our ongoing goal is to maintain waste intensity below 0.05 in the long term. | <ol style="list-style-type: none"> 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. |

Chemical Substances Management Policy

In terms of chemical management, EirGenix adopts the Chemical Classification and Control (CCB) system in accordance with regulations to systematically classify and assess the risks of various chemicals based on their hazardous properties, usage amounts, and exposure frequency. Additionally, to control workers' exposure risks, we refer to Taiwan's Permissible Exposure Limits (PEL) standards and conduct quantitative assessments on high-risk chemicals to ensure that exposure concentrations remain below legal thresholds. Specific hazardous and organic chemicals are also subject to regular environmental monitoring. Furthermore, personal protective equipment and safety training are provided in key risk areas.

For the management of toxic and regulated chemical substances, EirGenix strictly follows the Toxic and Concerned Chemical Substances Control Act. Each unit handling such materials has an assigned chemical management officer responsible for maintaining detailed usage records. All storage and operational zones are clearly labeled and securely locked to prevent unauthorized access.

Since 2016, EirGenix has served as the Deputy Head of the New Taipei City Small-Quantity Chemical Emergency Response Alliance, reflecting our commitment to industry collaboration and safety leadership. All personnel involved in handling toxic and regulated chemicals receive regular, specialized training and possess strong competence in chemical emergency response. Currently, our team includes one Class-A Toxic Chemical Substance Responsible Person and four certified emergency responders (covering both General Awareness and Operational levels).

Annually, EirGenix conducts a full-scale, on-site "Toxic Chemical Disaster Emergency Response Drill." These exercises train all chemical-handling departments in critical procedures, including incident response protocols, PPE selection and use, and correct donning/doffing of protective suits. This ensures frontline staff are prepared to quickly contain any incident and prevent escalation, reinforcing a culture of safety and operational resilience.

Product Development and Manufacturing



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

Product Clinical Trials and Development

Biosimilars

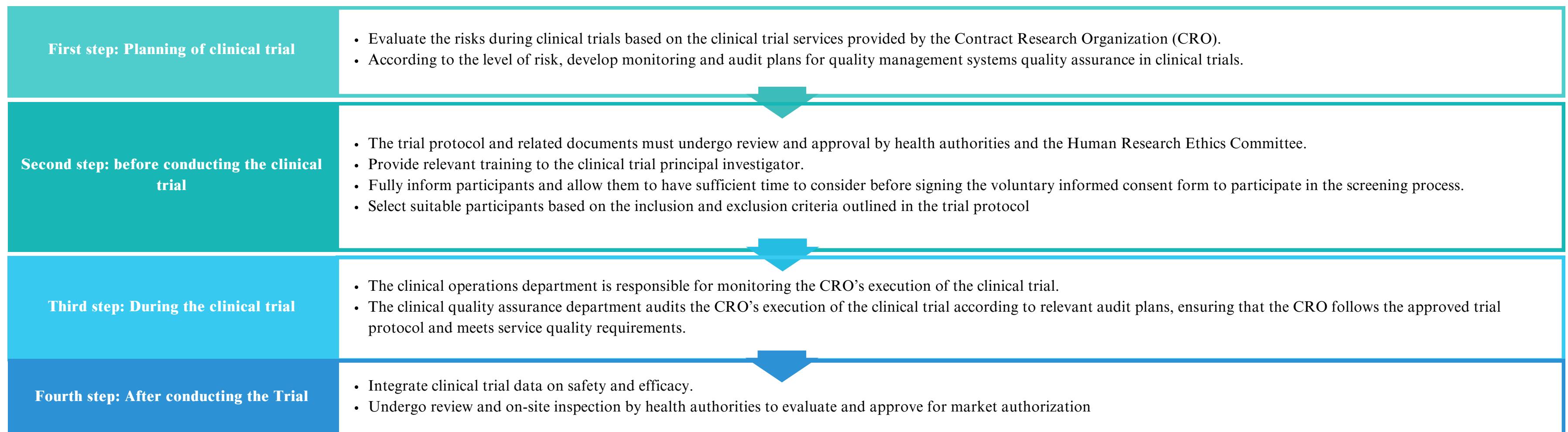
Biological drugs, due to their complex structures, cannot be replicated 100% even by the original developers. Therefore, when developing large-molecule drugs based on marketed reference drugs, the developed products must closely match the molecular structure, physical, chemical, and biological characteristics 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:



Customer Health and Safety

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 Zhubei plant 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. In 2023, EirGenix 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.



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 by brand name, HERWENDA® vial 150 mg, 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. As long this product 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.



Individual Case Safety Reports (ICSRs) related to EirGenix Inc. products include reports received by the company from consumers during the post-marketing phase. A valid ICSR must contain at least the following elements:

1. One or more identifiable reporters (primary source)
2. One or more identifiable individual patients
3. One or more suspected medicinal products
4. One or more adverse drug reactions or special situations.

Every employee of EirGenix Inc. is responsible for ensuring that all adverse drug reaction reports and special situation reports are submitted to the Drug Safety Surveillance Department according to the timelines defined in the "Good Pharmacovigilance Practice" and for implementing Good Pharmacovigilance Practices within their respective work areas.

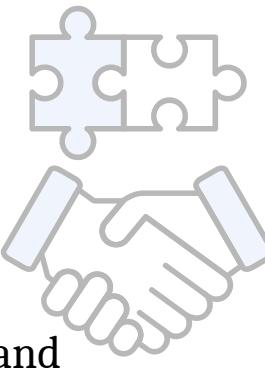
Risk Management Program

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:



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 serving customers from all over the world, EirGenix 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

EirGenix, Inc. follows international guidelines to align with the global trend of sustainable supply chain management. The company rigorously ensures the quality of raw materials, equipment, and construction projects supplied by vendors. For new suppliers, proactive risk management is implemented, while existing vendors are required to comply with the "GENERAL TERMS AND CONDITIONS AND CODE OF CONDUCT." Furthermore, contract terms also mandate adherence to sustainability development clauses.

Through supplier selection and regular/non-regular evaluations, EirGenix, Inc. collaborates closely with suppliers to realize the vision of sustainable value chain management and achieve comprehensive supply chain optimization.



New Supplier Review and Evaluation

Partnering vendors undergo risk assessment based on their basic information and qualification review (questionnaire survey). This includes verification of legal registration, business licenses, financial status, quality, and safety certifications.

Supplier Code of Conduct

EirGenix, Inc. has established a " GENERAL TERMS AND CONDITIONS AND CODE OF CONDUCT " that all suppliers must sign. As of December 2024, 238 suppliers have completed the signing process. The agreement includes compliance with labor, human rights, environmental, safety, health, and social laws and regulations. Suppliers must also practice ethical business conduct and provide declarations to uphold corporate sustainability goals.



Environmental Policies

Suppliers enforce waste management, energy management, greenhouse gas emissions control, water resource management, overall environmental assessments, and compliance with regulations. This includes optimizing energy use, promoting net-zero carbon policies, conducting greenhouse gas inventory checks, and prioritizing suppliers with proven energy-saving initiatives. The company also focuses on proper waste disposal, resource reuse, and minimizing environmental pollution risks to achieve sustainable risk management.



Human Rights Policies

The company upholds labor safety, occupational health, grievance mechanisms, and employee welfare policies, ensuring compliance with relevant laws. This includes prohibiting child labor, safeguarding fundamental labor rights (such as freedom of association, fair work conditions, compliance with occupational safety regulations, and maintaining a secure work environment with accessible grievance channels).

Existing Supplier Management Measures

Management Measures

- **Compliance Management:** Ensuring that suppliers adhere to rigorous selection threshold management mechanisms is essential. To safeguard cGMP production quality and strengthen the sustainability of the supply chain, the company implements strict supplier audits and selection criteria for raw material vendors. These measures ensure stable supply sources, mitigate the risk of shortages, and drive continuous improvement, including the execution of supply agreements or quality contracts. For exclusive suppliers, the company fosters long-term partnerships to maintain stable supply channels and inventory management. Supplier risk assessments also include evaluations of environmental and social impacts, financial conditions, occupational safety, environmental protection, and regulatory compliance. The company employs a stringent supplier selection, evaluation, and approval process to maintain high standards in procurement and supply chain operations.
- **Performance Management:** Partnering vendors undergo strict regular or ad-hoc assessments, annual evaluations, and on-site audits. Vendors with poor performance are immediately advised for improvement or suspended.

Execution Results

- In 2024, a total of 212 GMP supplier assessment cases were submitted, of which 199 written evaluations were completed (as of the end of March 2025, the completion rate is 94%). These include 104 assessments for raw materials and consumable suppliers, 9 applications for contracted testing laboratories and outsourced manufacturing facilities (=7+2), and 86 evaluations for general contracted services and equipment suppliers. Additionally, 10 on-site audits were conducted (originally planned for 15).
- Annual supplier review frequency varies based on their category: contract manufacturers, laboratories, logistics providers, and pharmaceutical suppliers undergo assessments every two years, while high-performance suppliers are reassessed every five years.
- For contractors entering the factory premises, strict review policies are enforced to reduce environmental risks, with 109 cases processed in 2024.
- On-site audits include direct inspections of manufacturing facilities to ensure compliance.
- Annual Transaction Supplier Evaluation

For the 2024 transaction year, supplier evaluations were conducted based on the 80/20 principle, assessing five key dimensions: Quality (Q), Cost (C), Delivery (D), Service (S), and Sustainability (S). Additionally, the evaluation referenced platform-based ratings on Environmental Protection (E) and Social Responsibility (S) to identify potential ESG-related negative impacts. Ultimately, 64 suppliers were included in the annual overall assessment, with evaluation results and corresponding response measures outlined accordingly.

| | |
|--------------------|---|
| Evaluation Results | A (100 ~ 81 points): Excellent; accounting for 55%; prioritized for procurement. |
| | B (80 ~ 65 points): Qualified; accounting for 19%; continued collaboration. |
| | - C (< 65 points): Not qualified; accounting for 0%; required improvement within a specified timeframe. |

Supplier Risk Classification and Tiering

EirGenix, Inc. conducts annual supplier evaluations through both written audits and on-site inspections to ensure that suppliers—including raw material vendors, manufacturers, general service providers, contract laboratories, contract manufacturers, logistics providers, and equipment suppliers—comply with regulatory standards and meet the company's requirements for quality, delivery, and Good Manufacturing Practice (GMP) compliance.

The Quality Assurance Department has established standard operating procedures, including the Supplier Evaluation and Management Process and Supplier Audit Procedures, to rigorously monitor and approve suppliers of raw materials, consumables, and equipment. Additionally, EirGenix requires suppliers to sign a Quality Agreement or Quality Supply Contract to ensure mutual compliance with product quality standards.

Supplier management and assessments are conducted based on GMP supplier classification, distinguishing between new suppliers and existing suppliers within various categories:

- Raw material suppliers
- General service providers
- Contract laboratories (for analysis and testing)
- Contract manufacturers
- Logistics providers
- Equipment suppliers

Following the GMP Supplier Evaluation and Management Process, suppliers undergo written audits and on-site assessments before being classified into three tiers:

- Recognized
- Qualified
- Non-Qualified

This classification ensures that all purchased raw materials and services adhere to cGMP standards or meet EirGenix's internal requirements. Suppliers are further graded based on their evaluation results:

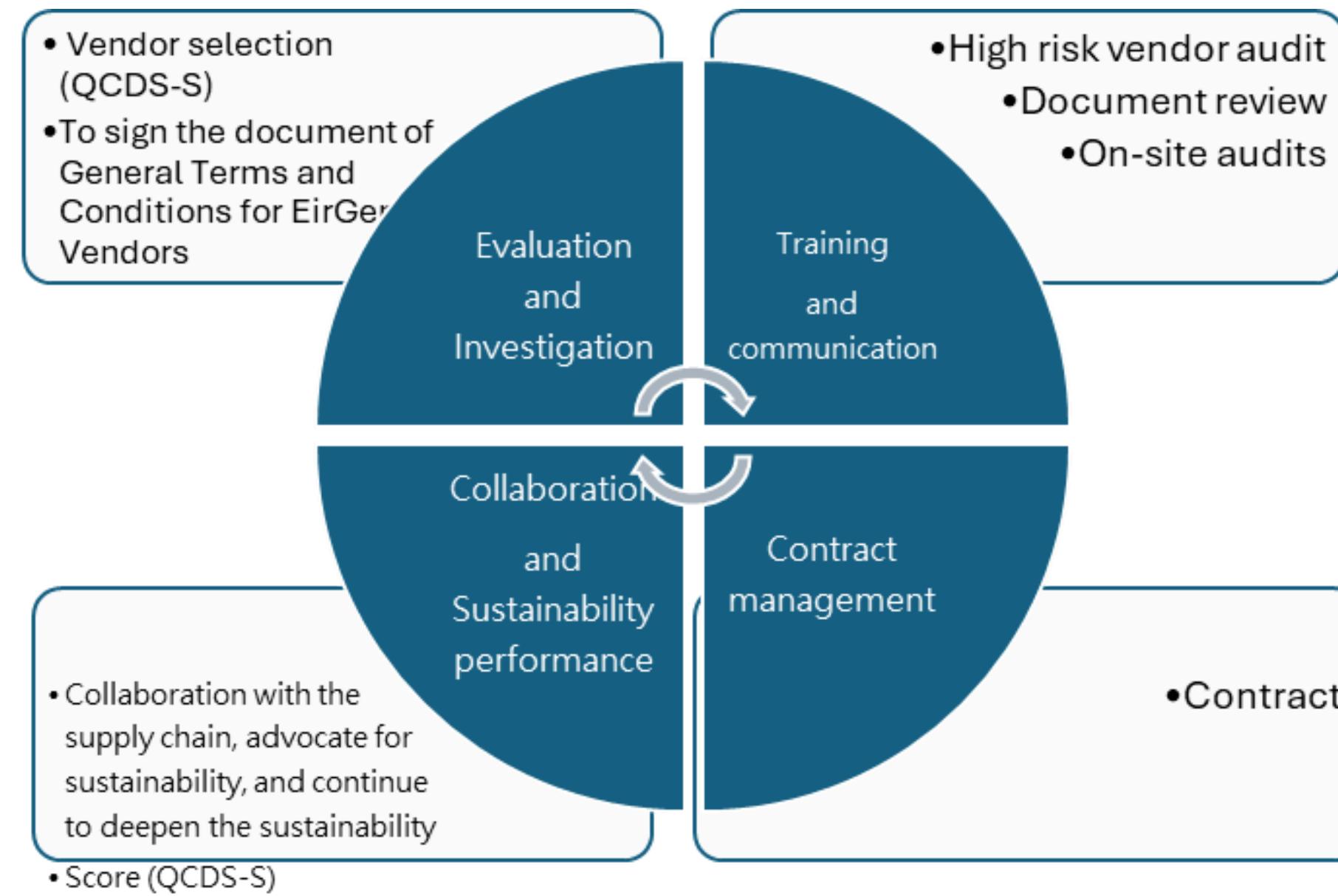
- A (100–81 points): Excellent – Listed as recognized or qualified suppliers for key raw materials and consumables.
- B (80–65 points): Acceptable – Considered for continued collaboration.
- C (<65 points): Not Qualified – Requires improvement within a specified timeframe.

Only suppliers rated A or B are formally recorded in the Approved Supplier List for key raw materials and critical consumables. Recognized suppliers may be upgraded to Qualified Supplier status following further written audits or on-site inspections.

| Development of suppliers | Accreditation | Supplier training | Continuous evaluation |
|---|---|---|--|
| <ol style="list-style-type: none"> 1. Review of basic information and qualification of suppliers 2. Sign manufacturer's "General Terms and Code of Conduct" of Eirgenix | <ul style="list-style-type: none"> • Creation of qualified supplier files "Approved/Qualified Supplier List". • Continuous update Irregular updates of file information and corrections to changes. | <ol style="list-style-type: none"> 1. Supplier training 2. Advocate | <ul style="list-style-type: none"> • Annual Supplier Evaluation Plan • On-site audit |

Sustainable Procurement Strategy & Assessment

EirGenix, Inc. continues to integrate sustainability into procurement strategies. ESG criteria are embedded within procurement decision-making, and large-scale supplier selection processes incorporate environmental and social evaluation indicators. Vendors are encouraged to adopt sustainable business practices while ensuring compliance with environmental, social, and governance standards. The long-term goal is to foster a sustainable value chain and make positive contributions to corporate responsibility. Following the sustainable procurement policy, the company plans to adopt the ISO 20400 Sustainable Procurement Guidelines in 2025 to establish a more robust and comprehensive procurement process.



Appendix



GRI Standards Content Index



1

SASB Content Index

GRI Standards Content Index

Eirgenix has reported the content for the period from January 1, 2024 to December 31, 2024, in accordance with the GRI guidelines.

| GRI | Expose project | Corresponding chapters | Page |
|---|--|--|----------|
| GRI 1 : Foundation 2021 | | | |
| GRI 2 : General disclosure 2021 | | | |
| 1. Organization and reporting practices | | | |
| 2-1 | Organizational details | About EirGenix > Company Overview | 6 |
| 2-2 | Entities included in the organization's sustainability reporting | About this Report | 2 |
| 2-3 | Reporting period, frequency and contact information | About this Report | 2 |
| 2-4 | Restatements of information | About this Report | 2 |
| 2-5 | External assurance | About this Report | 2 |
| 2. Activities and Workers | | | |
| 2-6 | Activities, value chain and other business relationships | About EirGenix > Business Performance Product Development and Manufacturing > Supply Chain Management | 8 104 |
| 2-7 | Employees | Social Inclusion > Talent Cultivation | 54 |
| 2-8 | Workers who are not employees | Social Inclusion > Talent Cultivation | 54 |

| GRI | Expose project | Corresponding chapters | Page |
|---------------|---|--|----------|
| 3. Governance | | | |
| 2-9 | Governance structure and composition | Corporate Governance > Governance Practice | 32 |
| 2-10 | Nomination and selection of the highest governance body | Corporate Governance > Governance Practice | 32 |
| 2-11 | Chairman of the highest governance body | Corporate Governance > Governance Practice | 32 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | Corporate Governance > Governance Practice Corporate Governance > Risk Management | 32 46 |
| 2-13 | Delegation of responsibility for managing impacts | Corporate Governance > Governance Practice Corporate Governance > Risk Management | 32 46 |
| 2-14 | Role of the highest governance body in sustainability reporting | About EirGenix > Sustainability Goals | 31 |
| 2-15 | Conflicts of interest | Corporate Governance > Governance Practice | 32 |
| 2-16 | Communication of critical concerns | Corporate Governance > Governance Practice | 32 |
| 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 |
| 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 > Employee Relationship & Care | 54 |

| GRI | Expose project | Corresponding chapters | Page |
|---------------------------------------|--|--|----------|
| 4. Strategies, Policies and Practices | | | |
| 2-22 | Statement on sustainable development strategy | About EirGenix > Sustainability Goals | 31 |
| 2-23 | Policy commitments | About EirGenix > Sustainability Goals | 31 |
| 2-24 | Embedding policy commitments | About EirGenix > Sustainability Goals | 31 |
| 2-25 | Processes to remediate negative impacts | Corporate Governance > Integrity Management | 45 |
| 2-26 | Mechanisms for seeking advice and raising concerns | Corporate Governance > Integrity Management | 45 |
| 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 > Employee Relationship & Care | 54 |
| GRI 3: Material Topics 2021 | | | |
| 3-1 | Process to determine material topics | About EirGenix > Stakeholders Engagement About EirGenix > Material Topics | 23 27 |
| 3-2 | List of material topics | About EirGenix > Material Topics | 27 |
| 3-3 | Management of material topics | About EirGenix > Material Topics | 27 |

| GRI | Expose project | Chapter | Page |
|---|---|---|------|
| Material Topics | | | |
| Corporate Governance | | | |
| 1. Integrity Management | | | |
| 3-3 | Management of material topics | Corporate Governance > Integrity Management | 45 |
| 205-2 | Communication and training on anti-corruption policies and procedures | Corporate Governance > Integrity Management | 45 |
| 2. Legal Compliance | | | |
| 3-3 | Management of material topics | Corporate Governance > Integrity Management | 45 |
| Self-defined topic | Legal compliance | Corporate Governance > Integrity Management | 45 |
| 3. Protection of Intellectual Property Rights | | | |
| 3-3 | Management of material topics | Corporate Governance > Integrity Management | 51 |
| Self-defined topic | Legal compliance | Corporate Governance > Integrity Management | 51 |
| 4. Corporate Governance | | | |
| 3-3 | Management of material topics | Corporate Governance > Governance Practice | 32 |
| 2-9 | Governance structure and composition | Corporate Governance > Governance Practice | 32 |
| 2-10 | Nomination and selection of the highest governance body | Corporate Governance > Governance Practice | 32 |
| 2-11 | Chairman of the highest governance body | Corporate Governance > Governance Practice | 32 |

| GRI | Expose project | Chapter | Page |
|--|---|--|----------|
| 2-12 | Role of the highest governance body in overseeing the management of impacts | Corporate Governance > Governance Practice Corporate Governance > Risk Management | 32 46 |
| 2-14 | Role of the highest governance body in sustainability reporting | About EirGenix > Sustainability Goals | 31 |
| 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 |
| Product and Service | | | |
| 5. Customer Health and Safety | | | |
| 3-3 | Management of material topics | Product Development and Manufacturing > Customer Health and Safety | 100 |
| 416-1 | Assessment of the health and safety impacts of product and service categories | Product Development and Manufacturing > Customer Health and Safety | 100 |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | Product Development and Manufacturing > Customer Health and Safety | 100 |
| 6. Product Clinical Trials and Development | | | |
| 3-3 | Management of material topics | Product Development and Manufacturing > Product Clinical Trials and Development | 99 |
| Self-defined topic | Product clinical trials and development | Product Development and Manufacturing > Product Clinical Trials and Development | 99 |
| Environment | | | |
| 7. Energy and greenhouse gas management | | | |
| 3-3 | Management of material topics | Sustainable Development | 72 |
| GRI 302: Energy | | | |

| GRI | Expose project | Chapter | Page |
|------------------------------|---|--|-------|
| 302-1 | Energy consumption within the organization | Sustainable Development | 72 |
| 302-3 | Energy intensity | Sustainable Development | 72 |
| 302-4 | Reduce energy consumption | Sustainable Development | 72 |
| GRI 305: Emission | | | |
| 305-1 | Direct (Scope 1) GHG emissions | Sustainable Development > GHG Management | 74 |
| 305-2 | Energy indirect (Scope 2) GHG emissions | Sustainable Development > GHG Management | 74 |
| 305-3 | Other indirect (Scope 3) GHG emissions | Sustainable Development > GHG Management | 74 |
| 305-4 | GHG emissions intensity | Sustainable Development > GHG Management | 74 |
| General Topic | | | |
| GRI 303: Water and Effluents | | | |
| 303-1 | Interactions with water as a shared resource | Sustainable Development > Water Resource Management | 95 |
| 303-3 | Water withdrawal | Sustainable Development > Water Resource Management | 95 |
| GRI 306: Waste | | | |
| 306-2 | Management of significant waste-related impacts | Sustainable Development > Waste and Toxic Chemical Substances Management | 97-98 |
| 306-3 | Waste generated | Sustainable Development > Waste and Toxic Chemical Substances Management | 97 |
| 306-4 | Waste diverted from disposal | Sustainable Development > Waste and Toxic Chemical Substances Management | 97 |

| GRI | Expose project | Chapter | Page |
|---|--|---|------|
| GRI 401: Employment | | | |
| 401-1 | New employee hires and employee turnover | Social Inclusion > Employee Relationship & Care | 57 |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Social Inclusion > Employee Relationship & Care | 58 |
| GRI 402: Labor/Management Relations | | | |
| 402-1 | Minimum notice periods regarding operational changes | Social Inclusion > Employee Relationship & Care | 54 |
| GRI 403: Occupational Health and Safety | | | |
| 403-1 | Occupational health and safety management system | Social Inclusion>Occupational Health and Safety | 66 |
| 403-3 | Occupational health services | Social Inclusion>Occupational Health and Safety | 67 |
| 403-5 | Worker training on occupational health and safety | Social Inclusion>Occupational Health and Safety | 67 |
| 403-6 | Promotion of worker health | Social Inclusion>Occupational Health and Safety | 67 |
| GRI 404 : Training and Education | | | |
| 404-1 | Average hours of training per year per employee | Social Inclusion > Employee Relationship & Care | 62 |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | Social Inclusion > Employee Relationship & Care | 60 |
| GRI 405 : Diversity and Equal Opportunity | | | |
| 405-1 | Diversity of governance bodies and employees | Social Inclusion > Employee Relationship & Care | 56 |
| 405-2 | Ratio of basic salary and remuneration of women to men | Social Inclusion > Employee Relationship & Care | 58 |

| GRI | Expose project | Chapter | Page |
|--------------------------------------|--|--|-----------|
| GRI 408 : Child Labor | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | Social Inclusion > Employee Relationship & Care Product Development and Manufacturing>Supply Chain Management | 54 105 |
| GRI 414 : Supplier Social Assessment | | | |
| 414-1 | New suppliers that were screened using social criteria | Product Development and Manufacturing>Supply Chain Management | 105 |
| GRI 418 : Customer Privacy | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Corporate Governance>Information and Communication Security | 50 |

Sustainability Accounting Standards Board (SASB) Content Index

Biotechnology & Pharmaceuticals

| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|---------------------------------------|---|-------------------------|---|---|---------|
| Safety of Clinical Trial Participants | | | | | |
| HC-BP-210a.1 | Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials | Discussion and Analysis | EirGenix has made it necessary to have the clinical trials reviewed by a third-party ethics committee to ensure the rights and safety of the test subjects. | About EirGenix > Business Performance Product Development and Manufacturing > Product Clinical Trials and Development | 8 99 |
| 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) | - | - |

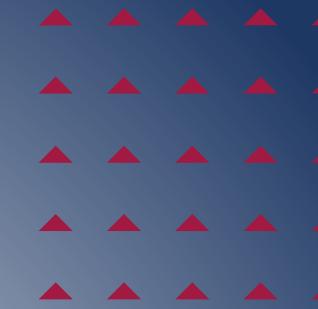
| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|---------------------|--|-------------------------|--|----------|------|
| Access to Medicines | | | | | |
| HC-BP-240a.1 | Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index | Discussion and Analysis | <p>EirGenix's "Medicines Accessibility Strategy" aims to ensure that all internally developed products meet the needs of global healthcare systems in terms of affordability, availability, and equity. We strive to understand the perspectives driving medical progress and work closely with healthcare systems to achieve these goals.</p> <p>EirGenix's vision and mission are guided by the conviction that "our goal is to enable all patients in need to access medicines and healthcare support, overcoming barriers of geography and economic conditions." To realize this objective, EirGenix integrates and implements accessibility principles across the entire value chain—from R&D to marketing and pricing strategies—aligned with the framework of the Access to Medicine Index.</p> | - | - |
| HC-BP-240a.2 | List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (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) | - | - |

| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|--------------|---|-------------------------|---|----------|------|
| 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 | 0 (EirGenix did not sell the drugs in the US during the reporting 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) | - | - |

| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|-------------------|--|-------------------------|---|--|------|
| 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 Operating Procedures" to ensure that the flow of drug shipments is legal and compliant. | Product Development and Manufacturing > Customer Health and Safety | 100 |
| 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 | 100 |
| 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) | - | - |

| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|---|--|-------------------------|--|---|------|
| 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 > Employee Relationship & Care | 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 > Employee Relationship & Care | 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 | 104 |

| Code | Accounting Metric | Category | Disclosure | Chapters | Page |
|-----------------|---|-------------------------|--|--|------|
| 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 | 100 |
| HC-BP-000.A | Number of patients treated | Quantitative | <ul style="list-style-type: none"> Throughout 2024, EIRGASUN® vial 150 mg has fully complied with the regulations of the Taiwan Food and Drug Administration (TFDA). A total of 18 Risk Management Plan (RMP) training sessions were conducted across multiple medical centers, regional hospitals, and local hospitals in Taiwan, ensuring that the growing number of patients receiving EirGenix products continue to have their medication rights and safety protected. EirGenix's first commercially launched product, EG12014 (Trastuzumab Biosimilar), has successfully completed a global clinical trial involving 807 participants, including 28 patients from Taiwan. | - | - |
| 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 |



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