ScinoPharm Taiwan, Ltd.

2025 Sustainability Report

FOR EVERY LIFE.
WITH EVERY TRUST.

Contents

About This Report

Editorial Outline

Founded in 1997, ScinoPharm Taiwan, Ltd. (TWSE:1789) is a biotechnology and pharmaceutical company headquartered in the Southern Taiwan Science Park. As a pharmaceutical manufacturer compliant with U.S. FDA and international CGMP standards, the Company focuses on proprietary active pharmaceutical ingredients (APIs), drug products, and contract development and manufacturing services (CDMO).

ScinoPharm provides comprehensive API development and manufacturing services to major global generic pharmaceutical companies, while also offering contract development and manufacturing services for new drug developers and innovator pharmaceutical companies. In addition, leveraging its extensive expertise in injectable drug products, ScinoPharm offers vertically integrated, one-stop solutions spanning from API development and manufacturing to injectable drug product production.

Committed to developing special high-end APIs and formulations with a strategy oriented toward a high-value-added product market to accelerate the expansion of its influence, ScinoPharm hopes to enhance its industrial value and long-term competitiveness. This report discloses ScinoPharm's goals in sustainable development and operations as well as positions and responses in face of key issues while addressing issues that are of concern to internal and external stakeholders. The Company established operating procedures for the preparation and assurance of Sustainability Reports, and incorporated those procedures into its internal control system at the end of 2024.

Reporting Scope

The reporting scope includes ScinoPharm's specific approaches to and performance in environmental sustainability, social prosperity, and corporate governance (ESG) between January 1 and December 31 of 2025.

Boundary and Material Aspects

This report includes material topics that concern ScinoPharm and its stakeholders and disclosure of relevant management guidelines, and describes its considerations, impacts, and performance in environmental, social, and economic aspects during the development process. Relevant information disclosed in this report pertains mainly to ScinoPharm Taiwan. Information relevant to SciAnda (Changshu) Pharmaceuticals, Ltd., SciAnda Shanghai Biochemical Technology, Ltd., SPT International, Ltd., and ScinoPharm Singapore Pte Ltd. is not included in this report. Topics material to the Company were identified by Sustainable Development Committee, representatives, and external experts by assessing the actual or potential negative/positive impact of a topic on the economy, environment, and people (including their human rights). The material topics for this year's report were identified after calculating the sum of the scores and subsequently served as the guideline for the disclosure of issues in the report. There were no significant changes in the size, structure, or ownership of the Company during the reporting period. Restatements of information, if any, or disclosure of boundaries, if different, will be provided in text. Please refer to the 2025 Annual Report for details of the organizational structure of ScinoPharm and its subsidiaries.

Compilation Guideline

This sustainability report is prepared in alignment with the Universal Standards, Sector Standards, and Topic Standards issued by the Global Reporting Initiative (GRI). The report discloses material topics identified by the company concerning and its impacts on the economy, environment, and people (including their human rights), its topic-specific disclosures for each material topic, and the reporting requirements for those disclosures. The Sustainability Accounting Standards Board (SASB) Standards and index for sector-specific disclosure are also adopted as the basis for preparing this report. A table of all the relevant chapters and sections is included in the appendix of this report for quick retrieval and search.

ScinoPharm prepares and files the Sustainability Report in accordance with requirements set forth in the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. This report therefore must also comply with the relevant provisions of the said Rules.

The statistical data disclosed in this report are the results of calculations and surveys independently conducted by ScinoPharm. The financial data (in NTD) were based on financial statements certified by PricewaterhouseCoopers (PwC) Taiwan. Limited assurance on the partial information of this report was conducted by PwC Taiwan in accordance with the Taiwan Standards on Assurance Engagements (TWSAE) 3000 "Assurance Engagement of Examinations or Audits of Non-historical Financial Information" issued by the Accounting Research and Development Foundation. The assurance report can be found in the appendix of this report.

Date of Publication

ScinoPharm publishes a Sustainability Report on an annual basis. The electronic version of the report can be downloaded from the ScinoPharm's website. The last issue of the report was published in August 2025;The current issue is published in August 2026.

ScinoPharm Taiwan, Ltd. (TWSE:1789)

Industry category : Biotechnology and Medicine
Contact : Department of Corporate Communications
Address : No. 1, Nan-Ke 8th Road, Shan-Hua District, Tainan 741014, Taiwan
Tel : +886-6-5052888
Fax : +886-6-5052898
Email : info@scinopharm.com
Company Website : www.scinopharm.com

Message from Management

Chairman

Chih-Hsien Lo 羅智先

Founded on the belief that sustainable development is not only a key indicator of corporate excellence but also a fundamental driver of long-term competitiveness and value creation, ScinoPharm Taiwan, Ltd. is committed to integrating sustainability into its business strategies and decision-making processes. Guided by its brand spirit, “For every life. With every trust.”, ScinoPharm Taiwan actively addresses its responsibilities and challenges across environmental, social, and governance (ESG) dimensions while contributing to the sustainable advancement of both industry and society through concrete actions.

In terms of corporate governance, ScinoPharm Taiwan achieved a major milestone in 2025 by obtaining U.S. FDA approval for Glatiramer Acetate Injection, a treatment for Multiple Sclerosis (MS), becoming the first company in Taiwan to accomplish this achievement. This milestone not only demonstrates the Company’s world-class research and development capabilities, but also highlights its ability to compete alongside leading global pharmaceutical companies in the multi-billion-dollar pharmaceutical market, further reinforcing the international recognition of Taiwan’s pharmaceutical industry.

As of December 2025, ScinoPharm Taiwan had successfully completed a cumulative total of 690 official CGMP inspections and customer quality audits worldwide, with 100% compliance with the requirements of global health authorities and current international CGMP standards. In addition, the Company successfully obtained Level A certification under the Taiwan Intellectual Property Management System (TIPS), administered by the Industrial Development Administration of the Ministry of Economic Affairs, demonstrating the integrity and effectiveness of its intellectual property management framework.

Amid global supply chain restructuring and increasing geopolitical uncertainties, ScinoPharm Taiwan continues to strengthen its three core business segments — proprietary active pharmaceutical ingredients (APIs), drug products, and contract development and manufacturing services (CDMO). Through deepening international collaborations and reinforcing its local operational footprint, the Company aims to enhance operational resilience and create sustainable long-term value.

With regard to environmental sustainability, in response to the global net-zero transition and climate change challenges, ScinoPharm Taiwan has established its decarbonization roadmap with reference to the Science Based Targets initiative (SBTi). In 2025, the Company completed greenhouse gas inventory and verification covering Scope 1, Scope 2, and Scope 3 emissions. Using 2023 as the baseline year for Scope 1 and Scope 2 emissions, ScinoPharm Taiwan established reduction targets of at least 6% annually and a cumulative reduction of 42% by 2030. For Scope 3 emissions, using 2024 as the baseline year, the Company established a target of achieving a 25% reduction by 2030.

Based on the consolidated greenhouse gas inventory results, total Scope 1 and Scope 2 emissions in 2025 decreased by 21.3% compared with the previous year. Furthermore, through strengthened waste reduction initiatives and optimized waste management practices, total waste generation decreased by 2.9% year-over-year, reflecting the Company’s strong commitment to environmental stewardship. ScinoPharm Taiwan continues to advance process optimization, improve energy efficiency, implement circular economy initiatives, and strengthen carbon management mechanisms as it steadily progresses toward a low-carbon operating model.

In terms of social responsibility, ScinoPharm Taiwan collaborated with multiple charitable organizations in 2025. During International Breast Cancer Awareness Month, the 2025 ScinoPharm Art Forum partnered with the Formosa Cancer Foundation to promote cancer care, public health awareness, and community engagement initiatives. The event provided cancer patients and their families with opportunities for emotional and spiritual healing while encouraging charitable donations and greater public participation in social welfare activities.

In celebration of ScinoPharm Taiwan's 28th anniversary carnival event, and in support of the United Nations World Diabetes Day on November 14, the Company partnered with the Taiwan Millennium Health Foundation and the diabetes education team of Tainan Municipal An-Nan Hospital to promote public health awareness. A "Health Protection" educational booth was established to provide nutritional consultations and chronic disease prevention education.The initiative aimed to raise awareness regarding metabolic syndrome and the increasing prevalence of diabetes among younger populations, while encouraging the public to adopt proactive daily health management practices.

In 2025, ScinoPharm Taiwan continued to strengthen its engagement with local communities and was recognized by CommonWealth Magazine as one of the Top 15 "Little Giants" in the CommonWealth Corporate Citizenship Awards. We believe that corporate value is reflected not only through business performance, but also through the ability to create meaningful and lasting positive impact for society.

Deeply rooted in the pharmaceutical industry for many years, ScinoPharm Taiwan is guided by its vision of safeguarding life and fulfilling its commitment to health. The Company actively participates in community engagement and social care initiatives while continuously promoting public welfare participation, educational support, and diversity and inclusion.

Internally, ScinoPharm Taiwan continues to strengthen talent development and succession planning, fostering a safe, equitable, and growth-oriented working environment. Externally, through its Supplier Social Responsibility Commitment, the Company works together with supply chain partners to uphold environmental protection and fundamental human rights. At the same time, ScinoPharm Taiwan remains committed to addressing rare diseases and unmet medical needs by collaborating with international partners to advance orphan drug development, improve access to medicines, and fulfill its corporate mission of safeguarding life.

Looking ahead, amid ongoing global economic uncertainties and rapid industry transformation, ScinoPharm Taiwan will continue to uphold its core value of integrity while leveraging its scientific expertise and forward-looking innovation to steadily advance its sustainable development roadmap and continue fulfilling its commitment to life.

President & CEO

Li-An (Susan) Lu 盧麗安

2025 Highlights

Integrity Governance

Advancing Corporate Governance and Sustainable Competitiveness with TIPS A-Level Certification as a Milestone

In today's highly competitive global pharmaceutical industry, intellectual property (IP) management has evolved beyond protecting research and development achievements. It has become a critical element of corporate governance that supports risk management, safeguards innovation, and creates long-term business value.

ScinoPharm has implemented the Plan-Do-Check-Act (PDCA) management cycle as the foundation of its intellectual property management system. In 2025, the Company successfully obtained A-Level certification under the Taiwan Intellectual Property Management System (TIPS) administered by the Industrial Development Administration, Ministry of Economic Affairs. This certification demonstrates that ScinoPharm's IP management system meets established institutional and standardized requirements, confirming its effectiveness in preventing intellectual property disputes and strengthening the Company's capability to protect its intellectual assets.

Aligned with its long-term business strategy, ScinoPharm has established a systematic intellectual property management framework that integrates IP risk assessment, patent portfolio planning, and business decision-making. Through a cross-functional collaboration mechanism, intellectual property evaluation and Freedom-to-Operate (FTO) analysis are incorporated into the early stages of product development. This proactive approach to IP strategy and risk management enables the Company to mitigate operational risks, safeguard corporate interests, and further strengthen its competitive position in the global marketplace.

With respect to patent asset management, ScinoPharm places strong emphasis on global patent portfolio development and value-based management. The Company regularly reviews the technical relevance and commercial value of its patent portfolio across different jurisdictions to optimize resource allocation, shifting its focus from patent quantity to patent quality and value creation. In parallel, ScinoPharm has established comprehensive confidential information classification and trade secret access control mechanisms, supported by robust information security measures to enhance the protection of proprietary information.

Intellectual property management is also subject to Board oversight. The Company reports the implementation progress and improvement results of its IP management program to the Board of Directors at least once each year and presents the IP policies and objectives for the following year. This governance mechanism enables the Board to effectively fulfill its oversight responsibilities, ensuring that the Company's IP strategy and execution remain aligned with its overall corporate development objectives while reinforcing a culture of continuous improvement.

Through a systematic management framework and independent external certification, ScinoPharm continues to enhance the effectiveness of its intellectual property management while strengthening stakeholder confidence in its IP governance capabilities. Looking ahead, the Company will further deepen the strategic application of intellectual property by integrating innovation, research and development, and global market expansion, reinforcing its core technological competitiveness and positioning intellectual property as a key driver of long-term growth and sustainable development.

Economic Sustainability

ScinoPharm Taiwan Partners with Handa Pharmaceuticals to Expand into Improved New Drugs

In February 2025, ScinoPharm Taiwan completed a strategic investment in Handa Pharmaceuticals through a private placement, establishing a long-term partnership to jointly advance improved new drug development.

Handa Pharmaceuticals specializes in drug delivery technologies and formulation development, with a strong focus on 505(b)(2) products and niche generic drugs with high technical barriers. Several products have been successfully commercialized in the United States and Canada, supported by a promising development pipeline.

The partnership combines ScinoPharm Taiwan's strengths in Active Pharmaceutical Ingredient (API) development and manufacturing with Handa's proven formulation development and commercialization capabilities. Through resource sharing and complementary expertise, both companies will collaborate across product development, clinical studies, regulatory registration, and commercialization activities.

This strategic alliance not only extends the value of ScinoPharm Taiwan's API business but also expands its Drug Product portfolio beyond injectable formulations into oral dosage forms. By strengthening its integrated pharmaceutical capabilities and broadening its product portfolio, ScinoPharm Taiwan continues to enhance its long-term growth potential and competitiveness in the global pharmaceutical market.

The First Pharmaceutical Company in Taiwan to Obtain U.S. FDA Approval for a Multiple Sclerosis Treatment

In late 2025, ScinoPharm Taiwan successfully obtained U.S. FDA approval for Glatiramer Acetate Injection, a treatment for Multiple Sclerosis (MS), becoming the first pharmaceutical company in Taiwan to achieve this milestone.

As one of the few companies worldwide capable of developing and manufacturing this complex generic product, ScinoPharm leveraged its integrated expertise in R&D, analytical sciences, and manufacturing to secure regulatory approval in the U.S. market.

This achievement demonstrates ScinoPharm Taiwan's leadership in complex generic drug development and highlights the growing global competitiveness of Taiwan's pharmaceutical industry. It also strengthens the Company's position in the global MS market and reinforces its long-term growth strategy through innovation, technological excellence, and international market expansion.

Stakeholders

Customer and Supplier Partnerships

ScinoPharm Taiwan maintains strong partnerships with customers and suppliers through integrity, transparency, and professional collaboration. Customers recognize the Company's responsiveness and flexibility, while suppliers value its efficient communication and clear decision-making. Through continuous engagement and improvement, ScinoPharm Taiwan strengthens mutual trust, enhances supply chain resilience, and creates long-term sustainable value with its partners.

Recognized in the 2025 CommonWealth Corporate Citizenship Awards – Little Giants Category

ScinoPharm Taiwan was ranked among the Top 15 companies in the "Little Giants" category of the 2025 CommonWealth Corporate Citizenship Awards, one of Taiwan's most influential sustainability assessments. The Company has been recognized for two consecutive years and was the only Taiwan-based pharmaceutical company selected in this year's rankings.

This recognition affirms ScinoPharm Taiwan's commitment to sustainable development and its continued efforts to integrate ESG principles into corporate strategy and operations. It also reflects the Company's dedication to advancing health and well-being while upholding its brand spirit, "For every life. With every trust."

Moving forward, ScinoPharm Taiwan will continue to strengthen its ESG practices, leverage its pharmaceutical expertise, and work with stakeholders to create a healthier and more sustainable future.

Social Inclusion

Extending Pharmaceutical Expertise into Social Care Through Arts and Humanities

Guided by its vision of safeguarding life and fulfilling its commitment to health, ScinoPharm Taiwan actively promotes community engagement, educational support, and social inclusion initiatives.

Since 2010, the ScinoPharm Art Forum Lecture Series has connected arts, humanities, and health awareness through public lectures and livestreams. In 2025, the program reached nearly 50,000 participants, promoting the value of reading, health education, and public well-being. During Breast Cancer Awareness Month, ScinoPharm Taiwan also partnered with the Formosa Cancer Foundation and Jeng-Da Bookstore to support cancer patients and caregivers through charitable initiatives.

Supporting Local Culture and Community Sustainability

In 2025, ScinoPharm Taiwan launched a Local Revitalization Workshop, inviting local revitalization teams and artisans to share regional culture and hands-on experiences. Through meaningful community engagement, the Company continued to support local cultural preservation and sustainable community development.

- **The Everyday Experience of a Century-Old Traditional Chinese Medicine Heritage**
- **A Century-Old Streetscape Reimagined Through Craft and Memory**

Environmental Protection

Total Carbon Emissions Reduced by 21.3% Year-over-Year

ScinoPharm Taiwan is committed to reducing its environmental impact through continuous energy efficiency improvements and carbon management initiatives. Based on its greenhouse gas inventory results, the Company identified key emission sources and implemented targeted improvement measures, including optimization of chilled water systems and refrigeration equipment.

As a result, total Scope 1 and Scope 2 greenhouse gas emissions in 2025 decreased by 21.3% compared with the previous year. Through enhanced waste reduction and management practices, total waste generation was also reduced by 2.9% year-over-year.

These achievements demonstrate ScinoPharm Taiwan's commitment to environmental sustainability and its ongoing efforts to advance low-carbon operations and sustainable development.

Year	2024	2025	Percentage of Reduction
Scopes 1 and 2 emissions (CO_2e)	35,768	28,140	21.3%
Total waste (excluding waste treated for reuse) (metric tons)	2,927.00	2,842.86	2.9%

Alignment with the United NationsSustainable Development Goals (SDGs)

SDG	Targets Relevant to ScinoPharm	Corresponding Chapters/Sections	ScinoPharm's Strategy and Approach
	**1.4** To ensure that by 2030, all men and women, especially the poor and the disadvantaged, are given fair rights and access to economic resources, infrastructure, land and other forms of property, inheritance, natural resources, new technologies and financial services (including micro-loans).	**5.1** Social Inclusion **5.2** Social Engagement	● Charitable Activities - Month of Love at Southern Taiwan Science Park. ● Collaborated with World Vision International on internal and external initiatives. ● Event gifts prepared from products made by social welfare organizations. ● "Regional Revitalization Workshops" that promote local cultures and local economic development.
	**3.3** By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases. **3.b** Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries. **3.4** By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.	**1.1** Company Overview **4.2** Employee Benefits and Care **4.3** Workplace Health Promotion **5.1** Social Inclusion	● Collaborate with clients to develop orphan drugs. ● Introducing an employee service program to protect and promote employee health. ● Organize health examinations for employees. ● Conducted workplace first-aid training programs. ● Collaborated with the Taiwan Millennium Health Foundation and the Diabetes Education Team at Tainan Municipal An-Nan Hospital to promote public health initiatives and raise awareness of metabolic syndrome and the increasing prevalence of diabetes among younger populations. ● Collaborated with the Formosa Cancer Foundation to raise awareness of the needs of cancer patients and caregivers.
	**4.2** By 2030 ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education. **4.3** By 2030 ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university. **4.7** By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.	**4.1** Workforce Overview **4.2** Employee Benefits and Care **5.1** Social Inclusion **5.2** Social Engagement	● Establishing Subsidies for childcare. ● Encouraging self-learning among employees, and set up employee OJT subsidies or scholarships for employees and their children. ● "ScinoPharm Thesis Scholarship" ● "ScinoPharm Art Forum" ● Providing internship opportunities for students. ● Organizing industry-related seminars on campus. ● Regional Revitalization Workshops. ● ScinoPharm Seminar.
	**5.1** End all forms of discrimination against all women and girls everywhere. **5.4** Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies, and the promotion of shared responsibility within the household and the family as nationally appropriate. **5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. **5.a** Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws.	**1.5** Corporate Governance **4.1** Workforce Overview **4.2** Employee Benefits and Care **4.3** Workplace Health Promotion	● Protect human rights and the right to work. ● Establishment of the Measures of Prevention of Sexual Harassment. ● Establishment of in-plant breastfeeding room for mothers. ● The Company implements an unpaid parental leave policy. ● Maternal health protection management measures. ● Monthly awareness and promotion themes on maternal health protection. ● Three female directors are on the Board of Directors, making up 18% of the Board. ● 75% of senior managers are women; our employment policy is based on merit, not on gender. ● Men-to-women pay ratio was 1:0.92, and implemented gender equality in the workplace.

SDG	Targets Relevant to ScinoPharm	Corresponding Chapters/Sections	ScinoPharm's Strategy and Approach
	**6.3** By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	**3.2** Energy and Resource Management **3.4** Pollution Prevention	● ScinoPharm is a manufacturers of chemical pharmaceutical products. Wastewater generated from plant activities is first process ed in our own wastewater treatment facility, then discharged into the wastewater treatment facility owned by the Southern Taiwan Science Park. Our wastewater was tested and found to be fully compliant with the Park's wastewater standards. There were no significant spillage, leakage, or environmental pollution at the manufacturing sites in 2025. ● The Company checks processes and wash procedures, and optimizes cleaning equipment to reduce the use of organic solvents. ● Collaborate with recycling and reuse companies to treat and process high-purity liquid waste which cannot be recycled for reuse in processes.
	**7.2** Increase substantially the share of renewable energy in the global energy mix by 2030.	**3.3** Greenhouse Gas (GHG) Emissions	● Promote green energy development and install solar panels.
	**8.5** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. **8.8** Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	Highlights **4.1** Workforce Overview	● ScinoPharm upholds the principle of equal pay for equal work and abides by local labor laws and regulations. Employee salary is based on the responsibilities, professional knowledge, experience, and competencies required of the job position, and also on market salary standard and overall economic indicators, as well as the value and responsibilities in the professional market. ● ScinoPharm provides equal employment opportunities to people with physical and mental disabilities. As of December 31, 2025, ScinoPharm has eight full-time employees with physical and mental disabilities, which is more than the statutory requirement. ● Our corporate culture attaches importance to mutual respect and gender equality. We have formulated a program to prevent workplace violence, thereby actively promoting harmonious relations in the workplace.
	**10.3** Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.	**4.1** Workforce Overview	● Our labor contract is in compliance with relevant local laws and regulations. We prohibit use of child labor, forced labor, human trafficking and differential treatment or any forms of discrimination on the basis of gender, race, marital status, religion, party affiliation, gender orientation, job rankings, nationality, and age in the appointment, evaluation, and promotion of employees.
	**11.a** Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning	**5.2** Social Engagement	● In the spirit of taking ESG actions, we organized a series of "Regional Revitalization Workshops," working with regional revitalization teams to promote regional revitalization and sustainable development.

SDG	Targets Relevant to ScinoPharm	Corresponding Chapters/Sections	ScinoPharm's Strategy and Approach
	**12.4** By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment. **12.5** By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse. **12.6** Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle. **12.8** By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.	About this Report **3.4** Pollution Prevention **5.2** Social Engagement	● The Company has enforced the Procedures for Industrial Waste Management to ensure that our business wastes are disposed of in accordance with environmental laws. Our wastes are not transported overseas. ● The Company has installed five water wells near its plant. We regularly monitor the quality of groundwater samples to prevent soil or groundwater pollution. ● We have appointed a person to be in charge of managing toxic chemicals. We keep records of the amount of chemicals used in accordance with regulations. ● We have made plans to set up a liquid waste recovery process for reuse. In this process, liquid waste from pharmaceutical manufacturing processes is purified into secondary products by air stripping or distillation, which are then reused by other industries. In addition, we employ recycling companies to recycle and recover liquid waste for reuse, thereby increasing the rate of reuse and reducing solvent waste. ● Sustainability Report is issued annually. ● In the spirit of taking ESG actions, we organized a series of "Regional Revitalization Workshops," working with regional revitalization teams to promote regional revitalization and sustainable development.
	**13.1** Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries. **13.2** Integrate climate change measures into national policies, strategies, and planning. **13.3** Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.	**1.8** Risk Management **1.9** Climate Change Risks and Opportunities	● ScinoPharm strives to effectively control all possible risks and minimize the loss or risk of any uncertainties to ensure greater and sustainable stakeholder value. This is achieved by assessing and managing various aspects of operations, strategy, market, finance, laws, quality control, and environmental safety. ● To achieve corporate sustainability in line with international trends and comply with government-enforced laws, the Company has incorporated climate change risks and opportunities into our risk management policy and continued to monitor global climate change trends. ● We have established the Sustainable Development Committee as a unit dedicated to promoting sustainable development. ● In terms of risk control, relevant responsible units are charged with performing evaluations and analyses and formulating appropriate strategies and responses; The Audit Office is tasked with devising audit plans based on risk assessment results, and carrying out audit works and self-assessments to implement risk control and supervision mechanisms as planned.
	**16.5** Substantially reduce corruption bribery in all their forms. **16.7** Ensure responsive, inclusive, participatory and representative decision-making at all levels.	**1.6** Business Integrity **1.7** Identifying and Engaging with Stakeholders	● ScinoPharm adopts fair trade practices, takes firm actions against anti-competitive behavior, anti-trust, and monopoly practices, and strictly abides by laws and societal norms. ● The Company has set up appropriate channels and mechanisms to communicate with stakeholders, including employees, shareholders, and investors. ● Through a comprehensive range of communication channels, we proactively respond to stakeholder concerns as deemed appropriate.

Company History and Milestone

1997
November
ScinoPharm Taiwan, Ltd. was established, with a paid-in capital of NT$675 million

1999
October
Relocated to the laboratories and offices in the Southern Taiwan Science Park

2001
October
Passed the first comprehensive plant inspection conducted by U.S. FDA

2002
November
Inaugurated the main manufacturing building

2005
August
Passed the second plant inspection conducted by U.S. FDA

2008
June
Passed the plant inspection conducted by the Hungarian National Institute of Pharmacy (NIP)

October
Passed the third plant inspection conducted by U.S. FDA

2009
August
Invested in the establishment of SciAnda (Changshu) Pharmaceuticals, Ltd.

2010
October
Listed as an Emerging Stock on the Taipei Exchange (Stock Code: 1789)

2011
September
Listed on the Taiwan Stock Exchange Corporation (TWSE) (Stock Code: 1789)

2012
August
Passed the fourth plant inspection conducted by U.S. FDA

2013
July
Vertically integrated and branched out into the downstream pharmaceutical sector; held a groundbreaking ceremony for the building of a new injectable plant

December
Official inauguration of SciAnda (Changshu) Pharmaceutical Ltd. facility after Phase II construction was completed

2014
July
Received A++ rating in the 11th TWSE Information Disclosure Review for Listed Companies

August
SciAnda (Changshu) Pharmaceutical Ltd. passed the plant inspection conducted by the Mexican Federal Commission for Protection against Sanitary Risk (COFEPRIS)

Passed the plant inspection conducted by the European Medicines Agency (EMA)

October
ScinoPharm issued its first Corporate Social Responsibility Report

2015

March
Passed the fifth plant inspection by U.S. FDA

April
Received A++ rating for two consecutive years in the Information Disclosure Review for Listed Companies

June
Listed as one of the companies in the top 5% for outstanding performance in the 1st TWSE Corporate Governance Evaluation

August
Selected as top 100 CSR-performing companies by Excellence in Corporate Social Responsibility Award

October
SciAnda (Changshu) Pharmaceutical Ltd. passed the first plant inspection conducted by the U.S. FDA

2016

June
Listed as one of the companies in the top 5% for outstanding performance in the 2nd TWSE Corporate Governance Evaluation

October
Passed the plant inspection conducted by the European Directorate for the Quality of Medicines & HealthCare (EDQM)

2017

February
Passed the sixth plant inspection by U.S. FDA

August
Awarded Excellence in Corporate Social Responsibility by CommonWealth Magazine

December
Awarded second place in the Best Investor Relations Service in the Greater China Region category for the biotechnology industry by IR Magazine, a global investor relations magazine

2018

May
Successfully passed the second plant inspection by the Japanese Pharmaceuticals and Medical Devices Agency (PMDA)

Listed as one of the companies in the top 5% for outstanding performance in the 4th TWSE Corporate Governance Evaluation

August
Selected as top 100 CSR-performing companies by Excellence in Corporate Social Responsibility Award

2019

May
Passed the seventh plant inspection conducted by U.S. FDA

December
Received the 2019 Excellence in Workplace Equality Promotion

2020

September
SciAnda (Changshu) Pharmaceutical Ltd. received its first on-site inspection by the China National Medical Products Administration (NMPA) for drug registration and GMP compliance

2021

December
Received the Bronze Medal of the 15th Arts and Business Award organized by the Ministry of Culture

Passed GMP/GDP inspection approved by Taiwan Food and Drug Administration (TFDA) for the production lines in the Injectable Plant

2022

May
Passed the eighth plant inspection conducted by U.S. FDA; the Injectable Plant passed the first plant inspection conducted by U.S. FDA

Established "Sustainable Development Committee"

Adopted ISO 14064-1 Greenhouse Gas Verification Standards

November
Inaugurated the Warehouse No. 2

December
Passed the ninth plant inspection conducted by U.S. FDA
The Injectable Plant passed the second plant inspection conducted by U.S. FDA

2023

September
Passed ISO 14064-1 third-party verification for our 2022 GHG inventory

November
Received the Bronze Medal of the 16th Arts and Business Award organized by the Ministry of Culture

2024

January
Completed ISO 14067 third-party verification of the carbon footprint of one of the core products

September
Ranked in "Top 25 Little Giants" in CommonWealth Magazine's 2024 "Excellence in Corporate Social Responsibility Award"

October
Received the 21st Century Foundation "Net-Zero Industry Competitiveness" Excellence Award

November
Successfully passed the Brazilian Health Regulatory Agency (Anvisa) inspection

Received Business Weekly 2024 "Top 100 Carbon Competitiveness"

December
Completed the 2023 greenhouse gas inventory covering Scopes 1–3 and obtained third-party verification in accordance with the GHG Protocol

2025

July
Completed and commissioned the new injectable drug product compounding facility

October
Officially launched the Company's new brand identity

Ranked No. 15 in the 2025 CommonWealth Magazine Corporate Citizenship Awards – Little Giants Category

December
Completed the 2024 greenhouse gas inventory covering Scopes 1–3 and obtained third-party limited assurance in accordance with the GHG Protocol

The first company in Taiwan to obtain U.S. FDA approval for the multiple sclerosis drug Glatiramer Acetate Injection

Corporate Governance 1

1.1 Company Overview

Founded in 1997, ScinoPharm Taiwan, Ltd. is a pharmaceutical company operating in compliance with U.S. FDA and international CGMP standards. The Company specializes in the development and manufacture of active pharmaceutical ingredients (APIs), injectable drug products, and peptide-based pharmaceuticals. Supported by advanced process control systems and highly automated manufacturing facilities, ScinoPharm delivers high-quality pharmaceutical products to customers worldwide.

ScinoPharm's business focuses on three core segments: proprietary APIs, drug products, and contract development and manufacturing services (CDMO). Through its vertically integrated capabilities spanning API development, manufacturing, and injectable drug product production, the Company provides comprehensive solutions to global generic pharmaceutical companies, innovative biotech firms, and multinational pharmaceutical partners.

As a leading supplier of oncology APIs, ScinoPharm possesses strong capabilities in small-molecule synthesis and peptide technologies. In addition to oncology products, the Company continues to expand into central nervous system, metabolic, gastrointestinal, and orphan drug therapies through collaborations with international partners.

A major milestone was achieved in 2025 when ScinoPharm became the first pharmaceutical company in Taiwan to obtain U.S. FDA approval for Glatiramer Acetate Injection, a treatment for Multiple Sclerosis (MS). This achievement demonstrates the Company's world-class capabilities in complex generic drug development and reinforces its competitiveness in global specialty pharmaceutical markets.

In the CDMO business, ScinoPharm has accumulated more than 20 years of peptide synthesis and API development experience and has successfully completed over 300 projects. The Company provides one-stop services covering peptide synthesis strategy design, API process development, sterile injectable manufacturing, and CGMP analytical testing. Supported by internationally recognized quality systems, flexible manufacturing capacity, and strong regulatory compliance expertise, ScinoPharm helps customers accelerate clinical development and commercialization in major global markets.

Guided by its Mission, "We apply our expertise with rigorous standards and continuous improvement to deliver safe, effective, and high-quality medicines.," ScinoPharm remains committed to delivering safe, effective, and high-quality medicines. The Company continues to expand strategic partnerships across Europe, Asia, and emerging markets while strengthening its global presence.

To advance sustainable development, ScinoPharm established its Sustainable Development Committee in 2022 and continues to integrate ESG principles into corporate governance and business operations, creating long-term value for stakeholders and society.

1.2 Major Shareholder Structure

As of March 31, 2026, ScinoPharm has issued 790,739,222 shares in total and registered 26,955 shareholders, the majority of which are institutional shareholders. The Company's shareholder structure and the top ten shareholders are detailed in the table below:

ScinoPharm Shareholder Structure March 31, 2026

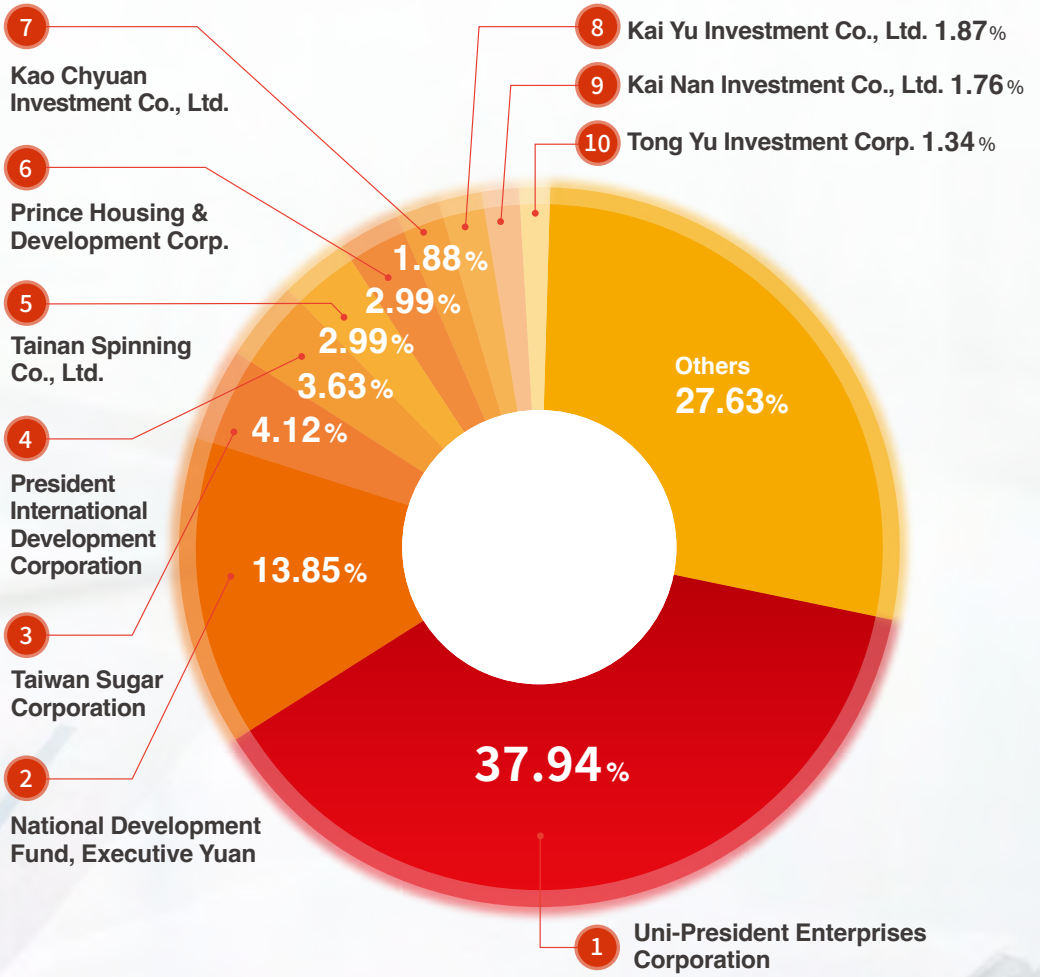
Shareholder Composition	Shareholding (%)
Government Agencies	13.85
Other Legal Entities	59.48
Individuals	24.95
Foreign Institutions and Foreign Individuals	1.72
Total	100.00

ScinoPharm's Top Ten Shareholders

March 31, 2026

Name of Major Shareholders / Shares	Shares Held	Shareholding(%)
1 Uni-President Enterprises Corporation	299,968,639	37.94
2 National Development Fund, Executive Yuan	109,539,014	13.85
3 Taiwan Sugar Corporation	32,581,963	4.12
4 President International Development Corporation	28,673,421	3.63
5 Tainan Spinning Co., Ltd.	23,605,921	2.99
6 Prince Housing & Development Corp.	23,605,921	2.99
7 Kao Chyuan Investment Co., Ltd.	14,832,733	1.88
8 Kai Yu Investment Co., Ltd.	14,763,165	1.87
9 Kai Nan Investment Co., Ltd.	13,950,061	1.76
10 Tong Yu Investment Corp.	10,587,166	1.34

Source : Stock agency statistics



1.3 Overview of Operations

In 2025, ScinoPharm Taiwan responded prudently to market uncertainties and competitive challenges by strengthening its product portfolio and expanding its global presence. The Company continued to advance its three core business segments: proprietary APIs, drug products, and contract development and manufacturing services (CDMO).

In the proprietary API business, ScinoPharm focused on optimizing cost competitiveness, enhancing supply flexibility, and expanding its core product portfolio. While maintaining its strong market position, the Company continued to develop new markets and customers to broaden business opportunities.

In the drug product business, ScinoPharm focused on high-value products in oncology, hematology, metabolic diseases, and central nervous system disorders, with particular emphasis on GLP-1 peptide products and expansion into non-U.S. markets. A major milestone was achieved with U.S. FDA approval of Glatiramer Acetate Injection for Multiple Sclerosis (MS), making ScinoPharm the first pharmaceutical company in Taiwan to obtain approval for this product. In addition, responses to FDA review comments for two product applications have been submitted, while oncology and diabetes injectable products have been filed for regulatory approval in Taiwan.

In the CDMO business, the Company continued to provide stable supply of API and injectable products while expanding opportunities in its key specialty areas, including peptides, steroids, and cytotoxic compounds. Leveraging its expertise in peptide therapeutics and cytotoxic products, ScinoPharm continued to broaden its service portfolio, diversify its customer base, and strengthen partnerships with global pharmaceutical companies.

Looking ahead, ScinoPharm will continue to leverage its expertise in API development and manufacturing, expand its proprietary API and CDMO businesses, and strengthen its injectable product development and manufacturing capabilities. Through vertically integrated services, strategic partnerships, and advancement into the 505(b)(2) new drug sector, the Company aims to create sustainable growth and enhance its global competitiveness.

Financial Performance

For 2025, ScinoPharm Taiwan, Ltd. reported consolidated revenue of NT$3.163 billion, net profit after tax of NT$137 million, and earnings per share (EPS) of NT$0.17. Detailed financial information is available in the Company's financial reports published on the Market Observation Post System (MOPS) and the Company's website.

The direct economic value generated and distributed to stakeholders by the Company is summarized in the table below based on the consolidated financial statements prepared in accordance with International Financial Reporting Standards (IFRS).

Unit: NT$ thousands

Type / Year	2023	2024	2025
Direct economic value generated			
Revenue	3,229,579	3,506,343	3,211,758
Direct economic value allocated			
Operating costs	1,808,391	1,973,474	2,028,756
Employee wages and benefits	965,346	1,010,994	988,753
Payments to providers of capital	246,369	284,842	239,181
Payments to the government by country	161,193	158,671	87,409
Community investments	196	351	126
Economic value retained	48,084	78,011	(132,467)

The Company implements tax governance. Our production and operational sites comply with local tax regulations. The accounting unit develops tax plans in accordance with tax regulations, tax incentives, and tax agreements, and discloses tax-related information in the Company's financial statements. Information on the Company's income tax is provided below:

Unit：NT$ thousands

	2023	2024	2025
Taiwan	61,733	73,584	10,375
Other	51	83	49
Total income tax	61,784	73,667	10,424
Income tax as a percentage of operating revenue	1.94%	2.16%	0.33%

Tax credits and government subsidies are detailed below:

Unit：NT$ thousands

	Law	Tax Credit Item	2023	2024	2025
Tax credits (Note 1)	Article 10 of the Statute for Industrial Innovation	Investment tax credit for research & development expenditure	6,214	13,976	21,206
	Article 10-1 of the Statute for Industrial Innovation	Credits for smart machinery expenses	2,486	2,322	9,462
Government subsidies (Note 2)	Childcare allowances and childcare subsidies, subsidies for participation in international trade exhibitions, environmental monitoring subsidies, and internship training subsidies provided by the Ministry of Labor		251	319	563

Note 1：Tax credits for 2025 have not yet been approved by the National Taxation Bureau
Note 2：Subsidies received for the year

1.4 Business Contents

1. Services

ScinoPharm has the capacity to supply APIs required by generic drug manufacturers, in addition to a complete range of customized R&D and OEM services, including the synthesis, process development, and mass production of simple molecules, complex natural molecules and their derivatives, peptides and nuclei acids, as well as other biochemical compounds. The Company's injectable plant in Tainan is capable of providing API R&D and injectable production services among other one-stop services to meet market demands for the production of injectables. With these services, the Company strives to transform into an all-inclusive pharmaceutical company that offers an extensive range of production lines for generic injectables, thereby continuously fueling the business growth of the company.

❶ Own brand APIs business		
The Company has completed the development of the following APIs	A.44 oncology-related APIs	F.2 urology APIs
	B.12 central nervous system (CNS)-related APIs	G.2 APIs for women's health indications
	C.6 cardiovascular APIs	H.2 metabolic disorder APIs
	D.6 anti-infective APIs	I .2 respiratory APIs
	E.3 ophthalmology APIs	J .1 immunology API

2 Contract Development and Manufacturing (CDMO) Business

Contract development and manufacturing of APIs	A. To date, 14 customer-commissioned API products have received regulatory approval for commercialization, including 12 new drug products.	B. An additional four API products are currently in Phase III clinical trials, demonstrating strong potential for future commercialization.	C. During the reporting year, four new customized development and contract manufacturing projects were added, further strengthening the Company's CDMO service capabilities and long-term customer partnerships.
Injectables contract works	D. In addition to the ongoing commercial-scale production of existing injectable contract manufacturing products, the Company completed the development of a new dosage strength under customer commission in 2025, along with the establishment and technology transfer of upstream complex compounding facilities. In addition, a radiotherapy oncology drug successfully completed clinical and new drug registration batch manufacturing and was delivered to the customer. Meanwhile, nano-drug development projects continued to progress, further expanding the injectable contract manufacturing portfolio and strengthening the Company's technological capabilities.		

3 Development and manufacturing of injectables

With respect to its proprietary formulation strategy, ScinoPharm Taiwan, Ltd. focuses on high-value drug–device combination products targeting key therapeutic areas, including oncology, hematology, metabolic disorders, and central nervous system diseases. The Company is also actively expanding its presence in non-U.S. markets and continues to strengthen its global footprint through strategic collaborations across Europe, Asia, and other emerging markets.

Furthermore, in response to initiatives by the National Health Insurance Administration (NHIA) of the Ministry of Health and Welfare to enhance the resilience of domestic pharmaceutical supply and expand incentive policies for generic oncology chemotherapy drugs, the Company has proactively aligned with relevant policy directions and leveraged its technological capabilities. ScinoPharm Taiwan has formally submitted two drug registration applications to the Taiwan Food and Drug Administration (TFDA), actively positioning itself within the domestic pharmaceutical supply system to capture policy-driven opportunities while providing patients in Taiwan with more diverse and high-quality treatment options.

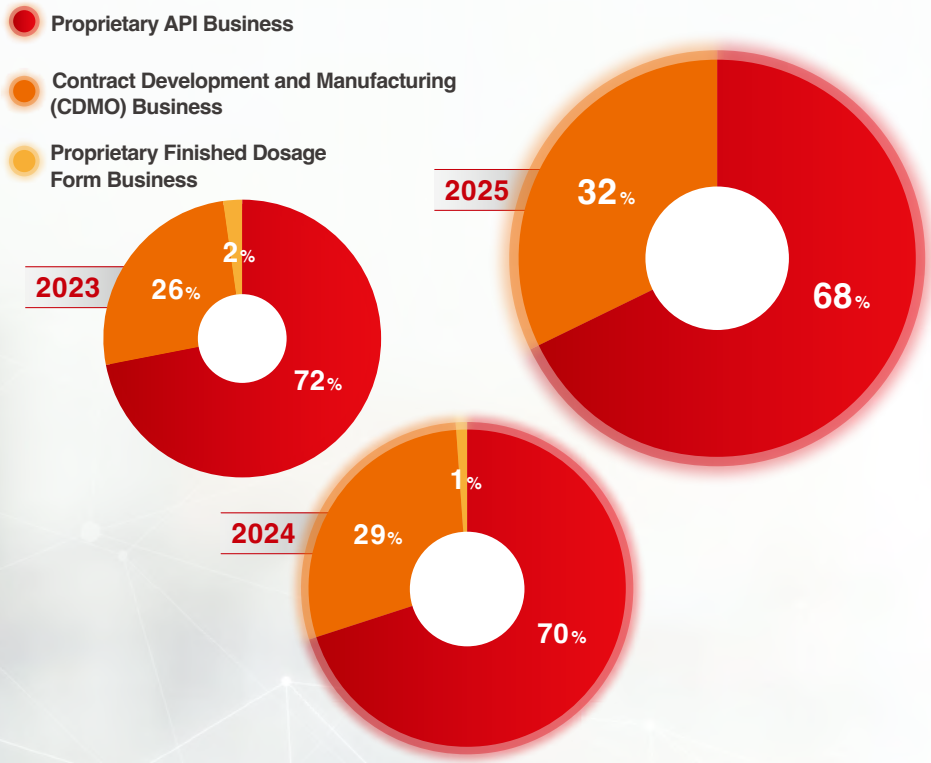
2. Breakdown of Revenues from Main Business Activities in the Past Three Years

1 Breakdown of revenue by business type

In 2025, ScinoPharm Taiwan, Ltd.'s consolidated revenue continued to be primarily driven by proprietary active pharmaceutical ingredients (APIs), which accounted for approximately 68% of total revenue.

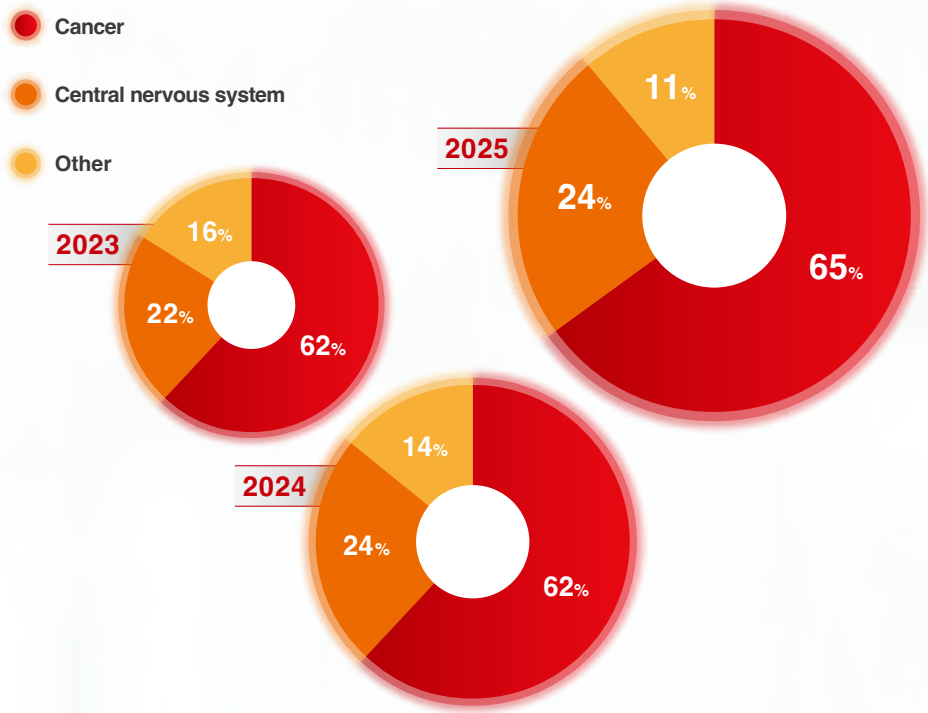
The contract development and manufacturing (CDMO) business benefited from sustained demand related to new drug launches by customers, including stable supply of products for the treatment of Alzheimer's disease, epilepsy, prostate cancer, and advanced liver cancer. In addition, customer demand also covered cardiovascular stent coating materials, as well as treatments for Cushing's syndrome and African sleeping sickness. Contract manufacturing of paclitaxel injectable products continued to generate shipments, increasing the CDMO revenue contribution to approximately 32% of consolidated revenue.

The proprietary formulation business accounted for approximately 0% of consolidated revenue, as no royalty income from partnered products with customers was recognized during the year.



2 Breakdown of revenue by product indications

In terms of product indications, consolidated revenue in 2025 remained primarily driven by oncology-related therapeutics, which accounted for approximately 65% of total revenue. This was followed by central nervous system (CNS) therapeutics, which contributed approximately 24%, while other therapeutic areas, including cardiovascular and women's health products, accounted for approximately 11%.



3. Plans for New Product Development

SPT1470	SPT1499	SPT1515	SPT1516	SPT1517	SPC1523	SPT1526	SPT1532
Targeted oncology therapeutics	Targeted oncology therapeutics	Gynecological therapeutics	Gynecological therapeutics	Metabolic disorder therapeutics	Central nervous system (CNS) therapeutics	Metabolic disorder therapeutics	Urological therapeutics

4. Short-, Mid-, Long-Term Business Development Strategies

ScinoPharm is committed to implementing the Company's business strategies, with attentive focus on its main business activities. To maintain revenue and profit growth, we continuously expand and transform our business, extending our service scope from APIs to injectable products, thereby ensuring sustainable operations and creating a steady stream of economic benefits for all of our stakeholders in the long-term, including shareholders, investors, employees, customers, suppliers, the government, and society.

ScinoPharm initially provided contract manufacturing services to generic drug manufacturers and patented pharmaceutical companies as part of its business strategy. Over time, the Company has expanded its R&D and production capacities to keep up with market changes and demands. Capitalizing on the trust relationships that the Company has established with major pharmaceutical companies over the years, the Company subsequently formed strategic alliances with its clients to develop new drugs, integrate upstream/downstream resources (including R&D and manufacturing processes for APIs and injectable formulations). Meanwhile, we leveraged our existing skills and services to expand the contract development and manufacturing market and create greater benefits. In seeking to maximize profits for the Company, shareholders, and employees while ensuring the Company's short/mid/long-term development, we will observe objective market demands and adopt the following business strategies:

Short-term strategy

1. Maintain a competitive niche in the generic API market while proactively expanding into high-technical-barrier complex formulations and strengthening contract development and manufacturing (CDMO) services to enhance long-term growth and profitability.
2. Consolidate the strengths of the injectable plant in Tainan to increase the value of ScinoPharm's API production lines and provide one-stop services for a wide range of customers.
3. Continue to invest in projects and promote the optimization and transformation of factories in Tainan and Changshu to make us more competitive in the business community and more equipped to meet customers' different needs, thereby unlocking other business opportunities.

Mid-term strategy

1. Pursue strategic alliances and distribution partnerships to expand market reach, while creating mutually beneficial business models through shared value and profit-sharing opportunities to enhance the Company's overall profitability.
2. Integrate with the Changshu plant in Jiangsu to further elevate the role of ScinoPharm as a global market supplier, and also cooperate with partners to comply with Chinese regulations to expedite the development of pharmaceutical preparations and penetrate the Chinese market that is driven by domestic demands.
3. Cooperate with Japanese clients to penetrate the generic drug market in Japan and develop other emerging markets with local sales agencies/distributors.

Long-term strategy

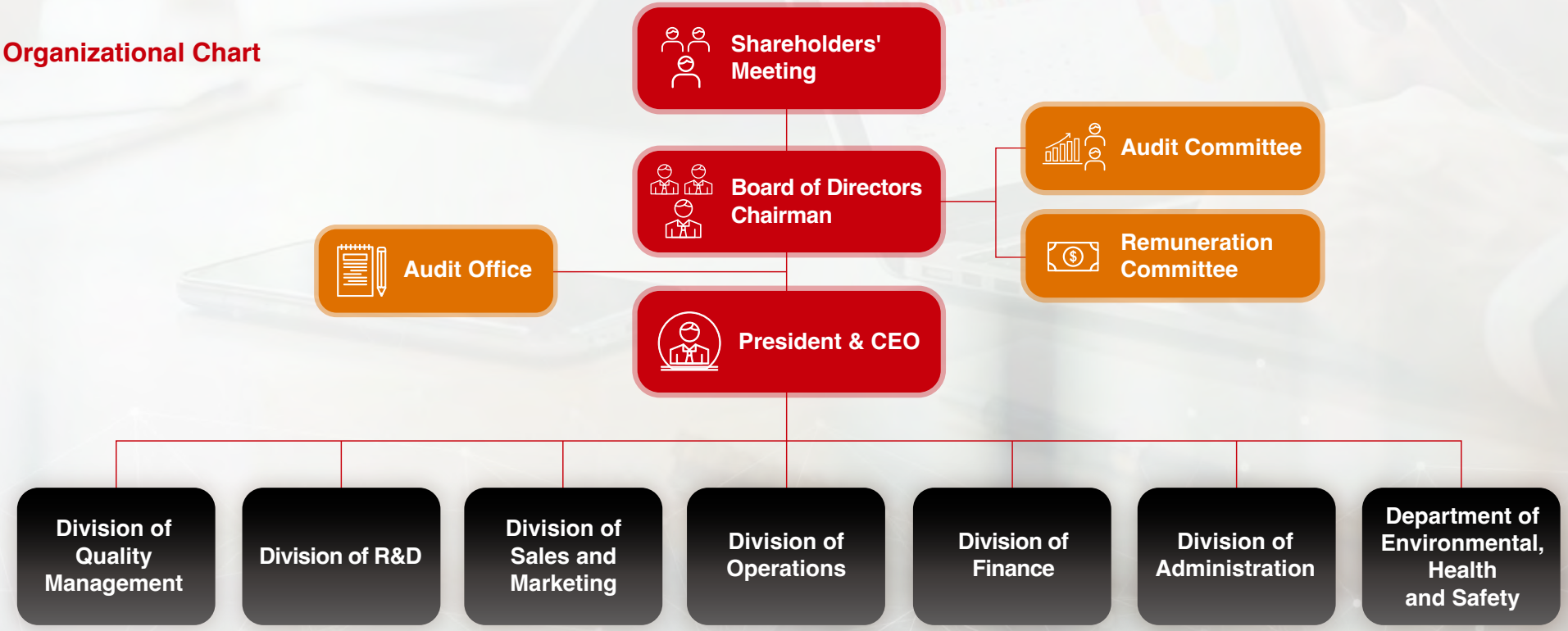
Enter new drug markets by integrating the Company's API and injectable manufacturing capabilities and collaborating with units in charge of developing products with special dosage forms.

1.5 Corporate Governance

ScinoPharm upholds the spirit of ethical management, actively promotes transparency in operations, and implements corporate governance, with the purpose of focusing on safeguarding the rights and interests of stakeholders. The Company has developed a sound and rigorous corporate governance framework, in which the Board of Directors is the highest governing body of the Company that makes major business decisions for the Company and has an Audit Committee and Remuneration Committee serving under them. The Chairman chairs board meetings and shareholders' meeting; the President is responsible for implementing board resolutions and overseeing the Company's operations, and supervises relevant units that serve under top management. Through top-down management and supervision, the operation of corporate governance is improved.

To establish a good corporate governance system, the Company has established the "Corporate Governance Best Practice Principles", "Rules Governing Shareholders' Meetings", "Rules Governing the Meeting of the Board of Directors," "Audit Committee Charter", "Remuneration Committee Charter", and internal control and internal audit policies. The Company has disclosed the rules above on the Market Observation Post System (MOPS) and company website.

Organizational Chart



Board of Directors

Members of the Board of Directors of the Company are nominated and elected in accordance with the Articles of Incorporation and Regulations Governing the Election of Directors, which stipulate that directors shall be elected by a candidate nomination system and selected from the list of candidates at the shareholders' meeting. The Company's "Corporate Governance Best Practice Principles" has established the relevant provision, whose composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as Company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated.

The Company elected the 11th-term Board of Directors of 17 directors on May 28, 2024 during the shareholders' meeting. The board included five independent directors, and each member serves a three-year term. The professional qualifications and experience of the Company's independent directors are in compliance with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The Company's Articles of Incorporation stipulates that independent directors may not serve more than three consecutive terms. The Company ensures board diversity: The 11th Board of Directors is composed of 14 male directors and 3 female directors (18% of the board). The average age of the directors was approximately 67 years-old. Details of the board members are professional skills in the table below. Refer to the Company's annual report for more information on the education and work experience of our board members.

The Board of Directors of the Company convenes meetings at least once every quarter and exercises functions and duties in accordance with laws and regulations, the Company's Articles of Incorporation, and resolutions of the shareholders' meeting. The Board also provides opinions and consults ScinoPharm on operational policies, financial planning, Sustainable Development policy, and Significant event which include opinions and consultations in the fields of economy, environment, and society, discussing response and implementation strategies, and tracking and reviewing the implementation status at the next meeting. Six meetings of the Board of Directors were held in 2025, with an average attendance rate of 97.06%. Refer to the Annual Report for the attendance of each director and major board resolutions.

The Company has stipulated relevant regulations on the director's interest avoidance system in the "Board of Directors' Procedures". In 2025, there were no refusals of directors due to conflict of interest. Ever since the Company was established, the Board has never made resolutions that conflict with and damage the Company's interests.

The Company organizes continuing education programs for directors each year to assist directors in improving their professional competency, thereby helping the Board of Directors to more effectively exercise board duties and functions. The programs encompass corporate governance topics and sustainability issues concerning the economy, environment, and society. Each of our director completed at least 6 hours of continuing education courses in 2025. Refer to the Company's annual report for details on continuing education courses and training hours completed by directors.

Board Diversification and Professional Skills

Qualification / Name	Basic Composition						Professional Skills										
	Nationality	Gender	Age			An independent director for less than 3 terms	Education or Professional Background	Business judgment	Business management	Business and Economics	Finance and Accounting	Industry Experience	Research & Development	International Market Perspective	Leader Capability	Decision-Making Capability	Risk Management Capability
			51-60 years old	61-70 years old	71-80 years old												
Chih-Hsien Lo	Taiwan	Male		●			Business Management	●	●	●	●	●		●	●	●	●
Tsung-Pin Wu	Taiwan	Male		●			Finance and Accounting	●	●	●	●	●		●	●	●	●
Jia-Horng Guo	Taiwan	Male		●			Financing	●	●	●	●	●		●	●	●	●
Chun-Yu Yang	Taiwan	Male			●		Medicine	●	●			●	●		●	●	●
Fu-Jung Lai	Taiwan	Male	●				Business Management	●				●			●		●
Ching-Yuan Cheng	Taiwan	Male		●			Biochemical Engineering	●	●			●	●	●	●	●	●
Po-Ming Houi	Taiwan	Male		●			Tourism	●	●	●	●	●		●	●	●	●
Shiow-Ling Kao	Taiwan	Female		●			Business	●	●	●		●		●	●	●	●
Ming-Chuan Hsieh	Taiwan	Female		●			Healthcare Management	●	●	●	●	●		●	●	●	●
Ya-Po Yang	Taiwan	Male		●			Economics	●	●	●				●	●	●	●
Chiou-Ru Shih	Taiwan	Female	●				Economics	●	●	●	●	●		●	●	●	●
Ling-Ming Sun	Taiwan	Male		●			Agriculture and Chemistry	●	●	●		●			●	●	●
Wen-Chang Chang	Taiwan	Male			●	●	Pharmaceutical	●	●			●	●	●	●	●	●
Li-Tzong Chen	Taiwan	Male		●		●	Clinical Medicine	●	●			●	●	●	●	●	●
Ming-Hsien Li	Taiwan	Male		●		●	Accountant	●	●	●	●	●		●	●	●	●
Chun-Yen Chang	Taiwan	Male		●		●	Medicine	●	●			●	●		●	●	●
Lai-Shou Su	Taiwan	Male		●		●	Business Management	●	●	●	●				●		●

Functional Committees

Audit Committee

Member

Ming-Hsien Li
Independent Director (Convener)
Wen-Chang Chang
Independent Director
Li-Tzong Chen
Independent Director
Chun-Yen Chang,
Independent Director
Lai-Shou Su
Independent Director

Main Responsibilities

The Audit Committee is responsible for the fair presentation of financial statements, hiring or dismissal of an attesting CPA and its independence and performance, effective implementation of the Company's internal control system, the Company's regulatory compliance, and control of existing or latent risks of the Company.

Remuneration Committee

Member

Wen-Chang Chang
Independent Director (Convener)
Ming-Hsien Li
Independent Director
Li-Tzong Chen
Independent Director
Chun-Yen Chang
Independent Director
Lai-Shou Su
Independent Director
Chun-Yu Yang
Director

Main Responsibilities

Prescribe and periodically review the performance review and remuneration policy, system, standards, and structure for directors and managerial officers; and periodically evaluate and prescribe the remuneration of directors and managerial officers.

Operating Status in 2025

Meeting Frequency
5 times (at least quarterly)

Average Attendance
100%

Meeting Frequency
4 times (at least twice a year)

Average Attendance
100%

Performance Evaluation of the Board of Directors and Functional Committees

To implement corporate governance and enhance board functionality, the Company has developed the Board of Directors Performance Evaluation Guidelines, stipulating that the Board of Directors shall conduct performance evaluation of the board as a whole, individual directors, and functional committees at least once a year, with the evaluation including the following aspects: Participation in the Company's operations, selection of directors, continuing education, and internal control, etc. The 2025 performance evaluation results for the Company's Board of Directors, individual directors, Remuneration Committee, and Audit Committee have been presented to the Remuneration Committee on February 25, 2026 and to the Board of Directors on March 4, 2026. The performance evaluation results all reflected positive recognition and ratings. Please refer to the Company's annual report for more information on board performance evaluations.

Remuneration of Directors and Executive Management

Each year, the Remuneration Committee and Board of Directors periodically evaluate the performance of directors and managerial officers and review whether their remuneration is reasonable. Remuneration is based on individual performance, contribution to the company, the company's overall business performance, future risks of the industry, and development trends. It is also reviewed as needed according to the actual operating status of the company and applicable laws and regulations. A reasonable remuneration is allocated after a general consideration of the current corporate governance trends in order to maintain a balance between the company's sustainability and risk management.

The remuneration of directors is determined in consideration of their involvement in and value of contribution to company operations and the general standards adopted by industry peers. According to the Company's Articles of Incorporation, no more than 2% of the profit for the year is allocated as director's remuneration.

The remuneration of managerial officers includes salary and bonus and shall vary in consideration of industry standards and their job position, education (work) experiences, professional competency, and responsibilities. Bonus is distributed in proportion to their contribution to company operations as a whole, taking into consideration the performance evaluation items as recommended by the Remuneration Committee, including the following:

a. Individual indicators (j ob performance and job completion rate)
b. Financial indicators (e.g., achieved revenue and net profit)
c. Corporate governance (e.g., compliance, ethical management, risk assessment, etc.)
d. Environmental sustainability (e.g., energy conservation and carbon reduction goals in compliance with laws)
e. Social responsibility (e.g., talent development, upskilling, literacy improvement, etc.)
f. Other special contributions or major matters, etc.

In accordance with the Company's Articles of Incorporation, no less than 2% of the Company's annual profits shall be allocated as employee compensation, of which no less than 1% shall be designated for non-managerial employees.

Please refer to the Company's Annual Report for more information on the Company's remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure, etc.

Audit Office

ScinoPharm has established an internal audit unit under the Board of Directors to handle internal auditing matters. A chief internal auditor and full-time internal auditors have been appointed according to the Company's business size, business condition, management needs, and the provisions of other applicable laws and regulations. The internal auditors shall be detached, independent, objective, and impartial, in faithfully performing their duties, and shall exercise due professional care. In addition to reporting their audit operations to the Audit Committee on a regular basis, the chief internal auditor must also attend and deliver a report to a board of directors meeting.

The internal audit unit formulates annual audit plans based on the results of the risk assessment, identifies matters to be audited monthly/quarterly, and faithfully implements the annual audit plans, so as to assess the Company's internal control systems, and prepare audit reports, annexing working papers, and relevant materials. Establishing, operating, and maintaining an internal control system are the responsibility of the Company's Board of Directors and management. The purpose of such a system is to maintain the effectiveness and efficiency of operations (including profits, performance, and safeguard of asset security), compliance with applicable laws, regulation and bylaws, and reliability, timeliness, transparency of financial reporting. The internal audit unit follows this objective and establishes a sound system to ensure that operations are carried out as stipulated by the internal control and internal audit systems.

1.6 Business Integrity

Code of Conduct and Regulations

The Company has established Ethical Corporate Management Best Practice Principles, as well as a Code of Conduct for Employees, which states that employees shall comply with the Code and the rules prescribed in the Procedures for Ethical Management and Guidelines for Conduct. In addition, relevant internal operational regulations and an internal control system have been established and used as guidelines for performing regular audits on each operation and reporting the results to the Board of Directors. The aforementioned principles and regulations address the Company's ethical management policy and measures, as well as the commitment regarding implementation of such policy from the board of directors and the management team.

In adherence to the principles of ethical management, the Company has incorporated rules in the Code of Ethics and Employee Code of Conduct to prevent conflicts of interest, to minimize incentives to pursue personal gain, and to engage in fair trade. To seek corporate governance and prevent the possibility of insider trading, the Company rules for insider trading prevention and principles by which material inside information is handled, are stipulated in the Company's Corporate Governance Best-Practice Principles, Employee Code of Conduct, and Procedures for Handling Material Inside Information, among other regulations. Each year, information propagated by the regulatory authority is regularly forwarded to members of the Company. Staff members are regularly trained on topics relevant to the prohibition of insider trading. These activities are aimed at improving the understanding of all directors, managers, and our colleagues on regulations related to insider trading.

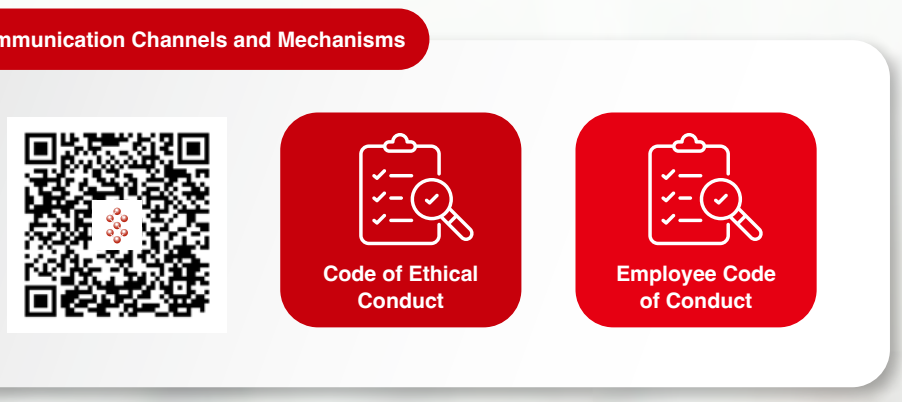
As a company that inherently upholds the principles of fairness and impartiality in business practices, ScinoPharm insists on adopting fair trade practices, takes firm actions against anti-competitive behavior, anti-trust, and monopoly practices, strictly abides by laws and societal norms, and accordingly requests customers to sign a Code of Conduct. In 2025, none of our employees committed corruption, violated laws and regulations or were a subject of international and domestic sanctions.

Appropriate Communication Channels and Mechanisms

ScinoPharm Taiwan, Ltd. has established appropriate communication channels and mechanisms with internal employees, as well as external shareholders, investors, and other stakeholders. The Company encourages open and effective communication between employees and the management team. In addition to maintaining direct dialogue with employees through labor-management meetings, employee assemblies, and other communication platforms, the Company has established an employee communication mailbox that provides appropriate reporting channels and whistleblower protection mechanisms.

For further information, please refer to the Company's official website at ScinoPharm Taiwan (Path: Investor → Corporate Governance → Major Internal Policies, including the "Employee Code of Conduct" and "Code of Ethical Conduct").

Since going public, a share administration agency has been appointed to handle stock affairs. In addition, the Company has set up a spokesperson, deputy spokesperson, the Department of Corporate Communications, dedicated personnel, and Investor Relations section to address issues and matters that concern shareholders. In addition to holding annual shareholders' meetings as required by law to engage with shareholders, the Company hosts investor conferences periodically. From time to time, we are invited to attend the investment forums of external investment institutions. Through these means, we keep investors and members of the public updated on the Company's business status. Annual reports, financial statements, and investor conference presentation materials are uploaded to the MOPS as stipulated by law and can also be found in the section of Investor Relations on the company website.



Investor conferences held by the Company or to which the Company was invited in 2025

Date	Investor Conference
March 2025	The Company independently hosted its 2024 annual investor conference.
June 2025	Invited to participate in the online investor conference hosted by MasterLink Securities Corporation for the first quarter of 2025.
August 2025	The Company independently hosted its online investor conference for the first half of 2025.
December 2025	Invited to participate in the online investor conference hosted by SinoPac Securities Corporation for the third quarter of 2025.

The Company has established a Stakeholder section on its website and a Channel for Reporting Unethical Conduct to provide stakeholders with appropriate communication and reporting mechanisms. All reports received are handled by designated personnel and investigated in accordance with the Company's relevant policies and procedures, including ethical corporate management principles, corporate social responsibility guidelines, and the Code of Ethics. The results of such investigations are used as a reference for strengthening corporate governance and continuous improvement. Unless otherwise prescribed by law, the Company will keep the personal information of whistleblowers confidential, and adopt appropriate protective measures in accordance with law to protect the personal information and privacy of whistleblowers.

Principles for Participation in Public Affairs

ScinoPharm maintains a neutral stance on public policies, taking no part in any lobbying activities or political contributions. Charitable contributions shall be made to charitable organizations and shall not be used as bribery in disguise. Sponsorships shall not be provided to business partners or persons having conflicting interests with the Company's personnel. Relevant regulations are set forth in the Ethical Corporate Management Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct. In 2025, the Company did not violate the principle of good faith.

General shareholders' meeting in 2025

Investor conference for 2024

Employee meetings in 2025

1.7 Stakeholder and Material Topics Identified

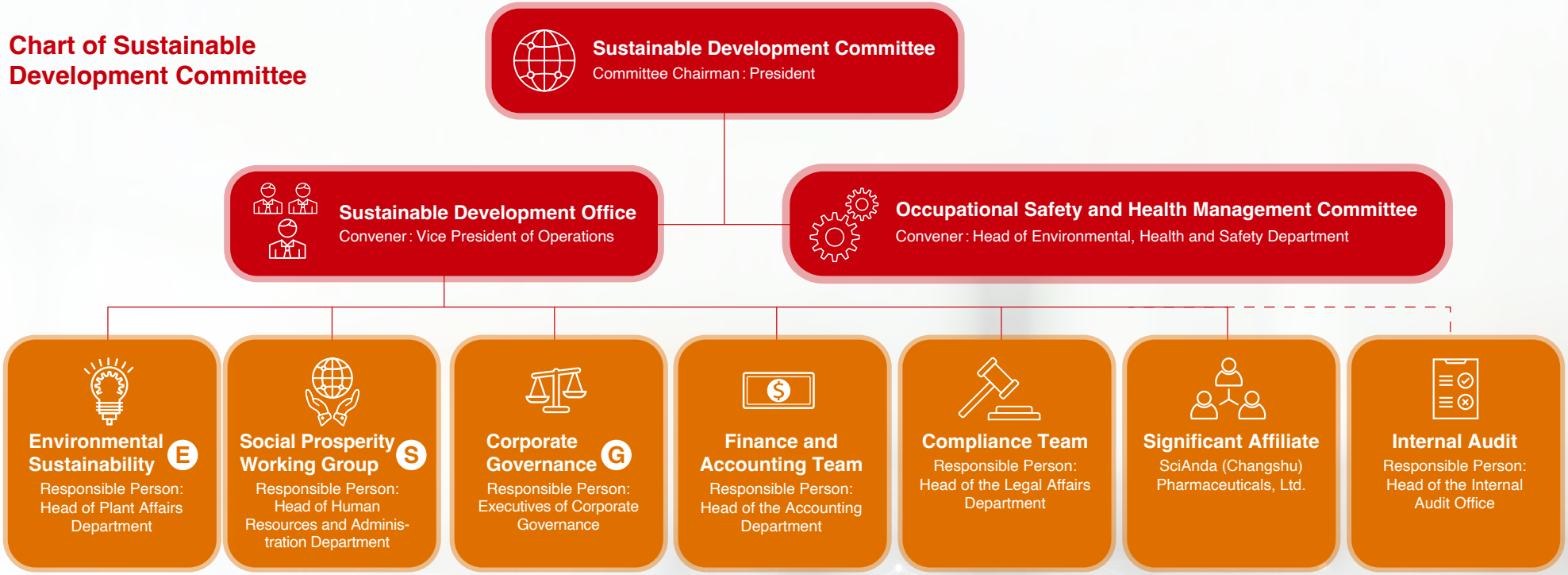
The 2025 Sustainability Report of ScinoPharm Taiwan, Ltd. has been prepared in accordance with the Taiwan Stock Exchange (TWSE) Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies. The report follows the Global Reporting Initiative (GRI) Universal Standards and Topic Standards, and references the Sustainability Accounting Standards Board (SASB) Standards for industry-specific disclosures.

Through stakeholder identification and impact assessment discussions involving Company representatives, department heads, and external experts, ScinoPharm identified seven key stakeholder groups in 2025: shareholders/investors, employees, government authorities, academic institutions, local communities, customers, and suppliers/contractors. The Company maintains diverse communication channels to actively respond to stakeholder expectations and concerns.

To strengthen sustainability governance, ScinoPharm established a Sustainable Development Committee chaired by the President, responsible for sustainability policies, strategies, and implementation plans, with regular reporting to the Board of Directors. The Sustainability Report is reviewed and approved by the Board prior to publication.

The Committee oversees the Occupational Safety and Health Management Committee and the Sustainable Development Office, which is led by the Vice President of Operations and is responsible for environmental (E), social (S), and governance (G) initiatives, as well as the preparation of the Sustainability Report.

Chart of Sustainable Development Committee



Note: The Sustainable Development Committee convenes meetings at least once a year, with the President serving as the chairperson, and regularly reports to the Board of Directors.

Stakeholder Communication and Material Topics

The Company identified its material sustainability topics with reference to 33 GRI Topic Standards and 6 SASB industry-specific topics. External experts assessed each topic based on its actual and potential positive and negative impacts on the economy, environment, and people (including human rights), with results combined with internal stakeholder survey findings. Topics with an average score above 3 were considered material for discussion and management.

Following review by the Sustainable Development Committee, 12 material topics were identified for 2025: Economic Performance, Customer Health and Safety, Regulatory Compliance, Innovative Technology and Patents, Risk Management, Occupational Safety and Health, Waste Management, Marketing and Labeling, Energy, Talent Recruitment and Retention, GHG Emissions, and Training and Education.

These material topics form the basis of the Company's sustainability disclosures and management priorities. Through diverse communication channels, ScinoPharm communicates its sustainability progress and operational strategies while actively engaging with stakeholders and responding to their concerns.

Identification of Sustainable Material Topics

Step 1
Collection of Topics
GRI Standards : 33
SASB Standards : 6

Step 2
Scoring and Identification
Lowest impact : 1
Highest impact : 5

Step 3
Assessment and Discussion
- External experts
- Unit supervisors
- Sustainable Development Committee

Step 4
Confirmation of Topics
12 topics

Material Topics Identified

Aspect	Name of Topics	Impact on the Economy, Environment, and Society	Impact on Business Sustainability	Weighted Score	Change in Ranking
Corporate Governance	Economic Performance	3.50	4.67	4.08	▲
	Regulatory Compliance	3.75	4.11	3.93	▼
	Innovative Technology and Patents	3.42	4.33	3.88	▲
	Risk Management	3.50	4.22	3.86	▼
Environmental Sustainability	Waste Management	3.08	4.28	3.68	▲
	Energy Management	3.17	3.89	3.53	▼
	Greenhouse Gas (GHG) Emissions	2.67	3.94	3.31	–
Social Care	Customer Health and Safety	3.67	4.50	4.08	–
	Occupational Health and Safety	3.17	4.33	3.75	▲
	Marketing and Labeling	3.33	3.78	3.56	▼
	Talent Recruitment and Retention	3.00	3.61	3.31	–
	Training and Education	3.44	3.00	3.22	▼

Material Topics Matrix

List of Material Topics

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential Positive Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Regulatory Compliance	Regulatory compliance serves as a fundamental cornerstone of corporate sustainability. ScinoPharm Taiwan, Ltd. upholds the principles of integrity and ethical management, and continuously strengthens its corporate governance framework and internal management systems to ensure compliance with applicable laws and regulations. The Company remains committed to ethical business practices and the prevention of conflicts of interest, corruption, fraud, anti-competitive conduct, and any material violations of laws and regulations. "Material violations" refer to incidents that require the disclosure of material information pursuant to Article 4, Paragraph 1, Subparagraph 26(3) of the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" issued by the Taiwan Stock Exchange.	**Economic aspects:** Non-compliance may result in penalties and fines, which pose risks of shutdowns, thus impacting company operations.	Actual	● Impacts caused by the customers ● Impacts caused by the Company ● Directly Associated with Suppliers	The Company has established a Stakeholder section on our website and developed a System for Reporting Unethical Conducts. Stakeholders may report any violations of corporate governance via these channels.	● Educate and train employees to raise their compliance awareness. ● Comply with laws and regulations governing corporate governance, environmental protection, and labor laws.	● New employees must be trained and educated on ethical corporate management and code of conduct. ● Each department must ensure its staff possess the knowledge of laws and regulations necessary for performing their duties. ● Annual audits of important internal operations must be conducted to reduce the risk of violations.	● In 2025, a total of 1,962 employees completed 48,219 hours of training course in regulatory compliance. ● In 2025, there were no violations of laws and regulations related to corporate governance, biotechnology and pharmaceutical, and labor laws, nor cases processed through a dispute resolution mechanism.
		People / Human Rights aspects: Emphasis on corporate sustainability ensures product compliance with pharmaceutical laws and regulations of various countries, and adherence to labor, environmental safety and health laws and regulations reduces inequality or discrimination.	Potential					
Customer Health and Safety	To ensure product quality and employee safety, ScinoPharm is committed to producing all APIs, its associated intermediates, and injectable products in accordance with international CGMP guiding principles, including the Pharmaceutical Inspection Co-operation Scheme (PIC/S) and International Council for Harmonisation (ICH) production standards. All products are manufactured under the supervision of a quality assurance unit.	**Economic aspects:** A majority of patients will opt for medication treatment, provided that it is affordable. The pharmaceutical industry is the direct beneficiary, considering its link to the life and health of the human body. However, if a customer (pharmaceutical company) seeks compensation for injuries incurred as a result of the Company's product, the Company will be affected financially.	Potential	● Impacts caused by the customers ● Impacts caused by the Company ● Directly Associated with Suppliers	Quality review meeting is held once every 6 months, and each product is subject to annual product review.	To ensure that product quality complies with standards and regulatory requirements, thereby further improving product quality and safety.	Internal audits on all departments are regularly conducted using a quality management system, and the Company is subject to reviews by health authorities from various countries so as to ensure that our products meet the necessary regulations and are safe for launch and sale. In addition, the Company achieved information transparency by conducting questionnaire surveys on customers of ScinoPharm, which covered economic (revenues), environmental (waste disposal), and social (illegal employment) aspects. ScinoPharm has set up the Client Complaint Handling Procedure, requiring that any quality-related complaints received, either orally or in writing, from clients must be recorded and investigated. A dedicated unit will issue a formal notice within 24 hours, complete the investigation within 1 week, and prepare a complete and detailed report within 45 days.	The Company's products are fully compliant with health regulatory review requirements, U.S. FDA regulations, and the current international CGMP. As of December 2025, customers and regulatory authorities have conducted on-site inspections on our manufacturing plants a total of 586 times and 104 times, respectively. All of the audits concluded that our plants are in compliance with regulatory requirements. We will nevertheless continue to improve our quality management system to meet GMP requirements.
		People/Human Rights aspects: Conforming products can contribute to recovery of health, extension of life, or quality of life improvement. By contrast, non-conforming products will endanger customers' health and human rights.	Actual					

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential ⊕ Positive ⊖ Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Innovative Technology and Patents	ScinoPharm is committed to research and development for technology innovation, and to the planning of patent application for market deployment.	**Economic aspects:** Patenting product innovation and development is a means of protecting R&D achievements, which strengthens customer trust and secures a stream of business revenue. Infringement of patent will strip a company of the freedom to operate its products in the market. Major innovative technologies also produce high returns on investment. Failure will result in loss of resources and missed business opportunities.	⊕ ⊖ Actual	● Impacts caused by the Company ● Directly Associated with Customers	Innovative products and technologies are prone to risk of being disputed and sued for infringing upon a patent. Multiple synthesis pathways are assessed at the R&D stage to ascertain the best time for patent application. Patent disputes are analyzed and protection of intellectual properties is reinforced. R&D requires investment of considerable resources. Results of various stages of development are monitored periodically, and discussions of whether to continue a project are carried out as needed to reduce the risks and costs of R&D.	**Short-term:** Adjust the direction of product innovation and development, and submit a provisional application for patent to protect our initial R&D ideas. **Mid-term:** Support vertical integration, and protect products and services by applying for patents. **Long-term:** Actively develop peptides, oligonucleotides, and antibody-drug conjugates in conjunction with the development of formulations, drug delivery platform technology, and new drugs in the 505b(2) pathways, and create drug value, while increasing profits through patent licensing.	ScinoPharm does not infringe upon patents during product development and ensures patent quality and strength by establishing the Patent Management Regulations as well as an internal patent filing, application, maintenance, and FTO analysis system. Each R&D plan must be documented completely and revised in real time following regular review of R&D results.	A meeting is convened once every two years to assess whether a patent in a country needs to be renewed. Resources are directed to achieving the Company's long-term development goals. As of the end of 2025, ScinoPharm has a total of 37 inventions and 132 patents, 83% of which were patents for processes and crystal form products. Creators or teams of patented inventions are publicly commended or honored with a R&D and Innovation Award, and their works are displayed on the Company's Patent Exhibition Wall. In 2025, 18 types of products were developed through our technological innovation efforts.
		Environmental aspects: ScinoPharm abides by the principles of green chemistry and fulfills corporate responsibilities. Failure to properly dispose of chemicals may cause risks of environmental pollution.	⊕ ⊖ Actual					
		People/Human Rights aspects: Innovative pharmaceutical products are developed to improve drug accessibility and to increase patient chance of recovery.	⊕ Actual					
Marketing and Labeling	As a key global API supplier, ScinoPharm must comply with the regulations mandated by a country's pharmaceutical authority.	**Economic aspects:** False labeling is a violation of law that will cause loss of business.	⊖ Actual	● Impacts caused by the Company ● Directly Associated with Customers ● Impacts caused by the suppliers	Products are properly registered. Comprehensive customer appeal and after-sales services are provided.	To not violate any regulations stipulated by pharmaceutical authorities in export countries.	We voluntarily arrange or accept requests from customers or pharmaceutical authorities from various countries to inspect ScinoPharm plants and ensure that our products conform to the regulations of various countries. The Company has created multiple communication channels, such as an email (which will be answered within 24 hours), to ensure product safety and service quality, thereby safeguarding customer interests and rights.	All of our products meet the regulations stipulated by pharmaceutical authorities in export countries. We will continue to improve our product registration procedures.
		People/Human Rights aspects: Conforming products can contribute to recovery of health, extension of life, or quality of life improvement. By contrast, non-conforming products will endanger customers' health and human rights.	⊕ ⊖ Actual					

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential ⊕ Positive ⊖ Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Risk Management	Risk management is incorporated into operating activities and routine management procedures to ensure more efficient management, effective resource distribution, and corporate sustainability.	**Economic aspects:** Relevant units will suffer loss of property or reputation damage and may violate laws and regulations.	⊖ Actual	● Impacts caused by the Company	Risks are managed by various operating units according to the nature of risk and extent of influence.	Assess and address potential risks that are identifiable, which is to be carried out by major units in charge of risk management units, and continue to identify emerging risks.	The Sustainable Development Office develops risk management policies, procedures, and framework, and establishes qualitative and quantitative standards for measurement. The Company analyzes risk origin, categorizes risks, regularly reviews applicability, compiles a report of risk management implementation status for presentation, and assists with and monitors the implementation of various departmental risk management activities.	Operating units are responsible for identifying, analyzing, assessing, and addressing the risks to which they are exposed. Where necessary, a crisis management mechanism is established to regularly communicate risk management information, thereby ensuring that risk management and control procedures are effectively enforced in accordance with risk management policies.
		Environmental aspects: Risk management can effectively minimize loss, restore normal operations as soon as possible, and mitigate environmental impact in the event of business disruption due to a significant crisis or disaster.	⊕ Potential					
		People / Human Rights aspects: Risk management prevents business disruption, which will otherwise cause a shortage of APIs, thus affecting people's rights to medication.	⊕ Potential					
Energy and Greenhouse Gas (GHG) Emissions	ScinoPharm is a chemical and pharmaceutical company that attaches importance to environmental protection and strives for energy management to achieve energy conservation and carbon reduction, increase energy efficiency to lower operating costs. We also contribute to environmental sustainability.	**Economic aspects:** Initial process optimization and purchasing of equipment will increase operating cost but will save costs in the long run after energy performance is increased. Failure to meet energy-saving standards will increase carbon taxes/fees.	⊕ Potential ⊖ Actual	● Impacts caused by the Company ● Impacts caused by the suppliers	Propose energy management plans for energy conservation and carbon reduction, review implementation results that did not meet expectations, and formulate relevant response strategies.	With 2023 as the base year for comparison of reduction in Scopes 1 and 2 GHG emissions (consolidated statement), the goal is to reduce the sum of Scopes 1 and 2 emissions by at least 6% each year.	The Company has established an energy management system, which compiles monthly statistics of electricity consumption and continuously proposes improvement plans accordingly. We also allocate budgets for procuring energy-efficient equipment, and conduct yearly assessments using the Plan-Do-Check-Act (PDCA) cycle.	ScinoPharm promotes the use of renewable energy to cut down our GHG emissions. To achieve this, we installed solar photovoltaic (PV) systems, generating approximately 222,848 kWh of electricity in 2025. Our production scheduling control is optimized to eliminate unnecessary production lines. An energy management system has been established to facilitate the monitoring of the electricity consumption of energy-intensive equipment.
		Environmental aspects: Process improvement and adoption of renewable energy can reduce impact on the environment. Lack of management may exacerbate global warming.	⊕ Actual ⊖ Potential					
		People/Human Rights aspects: Energy and carbon actions can reduce the climate change impact on countries and their people.	⊕ Actual					

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential ⊕ Positive ⊖ Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Waste Management	ScinoPharm has adopted a responsible care system for its handling of chemicals. The system is integrated with the company's sustainability practices to ensure proper waste management. Recycling efforts have been ramped up to increase the reuse of waste resources and prevent industrial waste from polluting the environment inside and outside of our plants. We continue to carry out environmental improvement works in hopes of achieving "zero pollution and zero emissions".	**Economic aspects:** Recycling and reuse of waste and solvents as resources can reduce costs. Failure to implement strict control over waste management will result in violation of law, loss of property or reputation damage, and even lead to risks of factory shutdown.	⊕ Potential ⊖ Actual	● Impacts caused by the Company ● Impacts caused by the suppliers	Progress in the disposal and management of waste is examined and reviewed to facilitate the development of a waste reduction strategy.	Reduce waste production (excluding the amount of waste treated for reuse) by 1–2% every year compared with the base year.	Each month, we regularly examine waste management data (including storage, statistics, and implementation records). Yearly assessments are conducted using the Plan-Do-Check-Act (PDCA) cycle.	Production processes are optimized so that solvents from processes are purified for reuse in the manufacturing process. A distillation system has been established to treat high-purity solvents that cannot be recovered from the manufacturing process and provide the treated solvents to downstream manufacturers for reuse.
		Environmental aspects: Waste disposal and management can prevent environmental pollution inside and outside of the plant and protect the ecology. Improper management will lead to environmental issues.	⊕ ⊖ Actual					
		People / Human Rights aspects: Disposing of waste properly prevents fire hazards, explosions or environmental pollution, which in turn affect employee health and safety. Conversely improper disposal of waste exposes employees to potential safety risks.	⊕ Actual ⊖ Potential					
Economic Performance	ScinoPharm is committed to implementing transformation plans as a response to market changes and competition, and strives to pursue robust operations for continued economic growth and sustainability.	**Economic aspects:** Cutting operating expenses reduces the impact of market competition on operations.	⊕ Actual	● Impacts caused by the Company ● Impacts caused by the customers	-	**Short-term:** Ramp up product deployment to secure profits from APIs and formulations. **Medium and long-term:** Promote the upstream and downstream vertical integration of APIs and formulations, enter new drug markets, and improve long-term economic performance.	1. The Company creates annual budgets each year, convenes regular in-house meetings with executive managements and the Board of Directors, keeps track of and reviews target achievement status, and adopts necessary management measures. 2. The Company observes the Company's internal control system and risk management policies, controls operational risks, and ensures that operational targets are achieved. 3. CPA-audited financial reports are produced on a quarterly basis and presented to the Audit Committee and Board of Directors for review. 4. Depending on the year's business performance, an earnings distribution proposal is prepared by the Board of Directors and presented during the shareholders' meeting for resolution and approval.	The consolidated revenue for 2025 was NT$3.163 billion, and the net income after tax was NT$137 million. Overall, the Company maintained stable operations and a sound financial structure. The distribution of 2025 earnings, with a cash dividend of NT$0.29 per share, was approved by a resolution of the Board of Directors on March 4, 2026, and subsequently approved at the shareholders' meeting on May 27, 2026.
		Environmental aspects: Continued improvements to production processes and equipment ensure more efficient production, which prevents environmental pollution, conserves energy, and reduces carbon emissions and waste.	⊕ Actual					
		People / Human Rights aspects: The pursuit of sustainable development and growth provides employees with access to beneficial job opportunities, reasonable compensation, and comprehensive benefits. It also allows for the sharing of fruitful outcomes with employees and shareholders.	⊕ Actual					

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential Positive Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Occupational Health and Safety	Compliance with safety and health laws involves the prevention of unsafe environments, behaviors and equipment, the responsibility for preventing occupational hazards and ensuring the safety of employees, and setting zero-disaster goals.	**Economic aspects:** Hazards or incidents will result in loss of property or reputation damage.	Actual	• Impacts caused by the Company • Impacts caused by the customers	• Our manufacturing plant is equipped with an emergency response team and an emergency response room for disaster response to reduce hazards and impacts. ScinoPharm raises safety awareness by using mechanisms such as safety meetings, production safety contests, and safety inspections. • We also continually review and pay attention to occupational safety and health and fire prevention issues.	Set zero-disaster goals.	he Company adopts the occupational safety, and health management system and relevant management procedures, using the PDCA cycle to conduct yearly assessments of the effectiveness of our safety and health management and fire prevention practices.	No fire incidents occurred in 2025. The Company continues to review and reduce general incidents caused by human factors. Employees are encouraged to report near-miss incidents and unsafe behavior observations to enhance safety awareness and reinforce a strong safety culture. For recurring incidents, such as improper pipeline dismantling, incorrect manual valve operations, or failure to comply with personal protective equipment (PPE) requirements resulting in leaks or injuries, stricter penalty measures will be applied in production safety performance evaluations.
		Environmental aspects: The occurrence of fire and explosion incidents may cause chemical leakage or emissions, which will exert an impact on the environment.	Actual					
		People / Human Rights aspects: Failure to implement environmental safety measures will cause injuries during fire hazard, explosion or chemical exposure.	Actual					
Training and Education	ScinoPharm offers GMP training courses to help employees perform work in accordance with our policies and CGMP regulations.	**Economic aspects:** Employees will have better understanding of GMP to ensure production compliance and minimize product failure and financial loss for the Company.	Actual	• Impacts caused by the Company • Directly Associated with Customers	Each employee can use the Enterprise Resource Planning (ERP) system to keep track of their training needs and take make-up training courses as needed. Employees who failed to complete the required hours of training will be subject to a performance evaluation by their supervisor.	Conduct training and internal audits to ensure that production processes, product quality, and external audits comply with the laws and regulations.	• All employees must receive a preliminary GMP training within 3 days of and complete orientation training within a month of reporting for duty. • All employees must receive at least 2 hours of GMP training and 1.5 hours of environmental safety and health training each year. Staff members in direct association with GMP-based production must receive at least 4 hours of GMP training and also 3 hours of environmental safety and health training each year. • All employees must have SOPs in place for their work, and they must be qualified to perform special duties. Such qualification is obtained by taking training courses in conceptual understanding and applied knowledge. • During internal CGMP audits, the Quality Assurance Department will check whether the qualification of department staff members meets regulations and standards.	All related training programs require post-training assessments to evaluate participants' understanding of the course content. If an employee fails to achieve the required passing score (100 points) in five consecutive assessments, the employee's supervisor will be notified to evaluate the individual's suitability for the position.
		People / Human Rights aspects: Education and training makes employees feel that the Company is invested in talent development, which improves employee satisfaction and reduces employee turnover.	Actual					

Material topics	Describe its policies or commitments regarding the material topics	Impact Dimension	Actual / Potential Positive Negative	Main Subject of Impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and Adjustment
Talent Recruitment and Retention	Establish a high-quality work environment and build a positive employer brand based on the principles of diversity, equity, and inclusion (DEI).	**Economic aspects:** Strengthen talent attraction, development, and retention to enhance operational efficiency and competitiveness, while mitigating workforce risks arising from demographic changes and talent shortages.	Actual	● Impacts caused by the Company ● Impacts caused by the customers	● We are proactive in diversifying our talent recruitment channels. ● We improve supervisors' management capabilities through management training courses, establish a culture of respect and tolerance through human rights-related courses, and build a positive work environment that makes it attractive to talents. ● Each year, we conduct market salary surveys and assess the competitiveness of the salaries we offer; administer performance-based, promotion-based, and structured salary adjustments based on the external economic environment, annual business goal achievement, and individual performance, to provide competitive salaries; and develop a retention bonus system to retain talents and stabilize internal talent pool.	● Participate in at least 3 recruitment activities every year ● Enhanced managerial capabilities and workplace human rights awareness, with a 100% completion rate for human rights training among new employees. ● Create a diverse range of two-way communication channels	● We have established a performance management and promotion system and an internal transfer system to create a stable work environment for talent retention. ● We ask after new employees and provide assistance as needed to retain talents. We have set up an employee suggestion box and convene staff meetings regularly to determine what employees expect from the company, and use their feedback for continual improvement. ● We organize management courses and human rights policy training every year.	● Through campus recruitment and internship programs, we systematically cultivate and recruit high-caliber talents. In 2025, we signed an internship agreement with three universities, creating 16 internship opportunities. In 2025, we participated in two large and four small/medium-sized recruitment activities. ● In 2025, a total of 819 employees completed 2,352 hours of training course in management. A total of 400 employees completed 1,600 hours of training course in human rights. ● In 2025, performance evaluation was conducted on all of our employees, and we asked after all of our new employees and gave them assistance during their period of transition.
		People / Human Rights aspects: A people-centered, respectful, inclusive friendly environment creates a positive atmosphere in the workplace, which inspires greater employee engagement and identification with the company.	Potential					

ScinoPharm's main responsibilities to stakeholders and engagement channels are summarized below:

Stakeholders	ScinoPharm's Main Responsibility to Stakeholders	Communication channels, frequencies and results
Shareholders/ Investors	Information Transparency	● Annual shareholders' meeting / The 2025 Shareholders' Meeting was convened on May 28, 2025 ● Important information disclosures / as required by competent authorities / 22 announcements in 2025 ● Financial reports and annual reports / periodically / published quarterly financial reports and annual report for 2025 in both Mandarin and English as required by law ● Investor conferences / quarterly / 4 times in 2025 (ScinoPharm independently organized two conferences and was invited to two conferences) ● Disclosure through corporate website/updated as needed
Employees	Healthy Workplace Equal Treatment Respecting human rights	● Labor-management and communication meetings / periodically / 7 times in 2025 ● Employee welfare committee meetings / periodically / 4 times in 2025 ● Employee meetings / semi-annually / 2 times in 2025 ● News or Announcement section on the Company's Intranet website ● In-house electronic publications / periodically / 16 publications in 2025 ● Employee suggestion box / 24 replies in 2025 ● Departmental safety meetings / quarterly, and CGMP education and training / annually ● Irregular internal recruitment and employee rotation / 8 internal recruitment activities and 56 employee rotations in 2025
Government agency	Regulatory Compliance	● Compliance inspections / periodically / 2 times by regulatory authorities in 2025 ● Assisting with the formulation of related laws and regulations / as needed ● Briefings in accordance with laws and regulations / as needed ● Community activities / as needed in response to governmental initiatives / Held a fundraising event titled the Month of Love at Southern Taiwan Science Park in 2025, raising a total of NT$38,842

Stakeholders	ScinoPharm's Main Responsibility to Stakeholders	Communication channels, frequencies and results
Academic Unit	Education and Training	● Industry-academia collaboration / hired 16 interns in 2025 ● On-campus talks and recruitment / 6 sessions in 2025 ● Sponsorship to the ScinoPharm Analytical Chemistry Research Thesis Award / Once yearly ● Disclosure through corporate website / updated as needed ● Phone calls and e-mails / as needed
Local Communities	Social Engagement and Maintenance of Neighboring Communities	● Organized six charitable initiatives in 2025, including the STSP Charity Month campaign, charitable gift procurement, a blood donation drive (6,500 c.c.), charity bazaars, and donation campaigns supporting the Formosa Cancer Foundation and World Vision. ● Community engagement and care / Organized 2 regional revitalization workshops, and purchased products from local farmers ● ScinoPharm Art Forum / once annually / Reached more than 50,000 people in total ● Sustainability Report / once a year
Customers	Safe and High-Quality Products	● Phone calls and e-mails ● Visits or on-site audits / as needed/Inspections by clients 28 times in 2025 ● International pharmaceutical exhibition / 4 exhibitions in 2025 ● Disclosure through corporate website / updated as needed
Supplier/Contractor	Fair Procurement	● Visits to and audits on suppliers / as needed / audited 29 suppliers and waste disposal company 6 times in 2025 ● Safety meetings with contractors / as needed ● Phone calls and e-mails/as needed

1.8 Risk Management

ScinoPharm strives to effectively control all possible risks and minimize the loss or risk of any uncertainties to ensure greater and sustainable stakeholder value. This is achieved by assessing and managing various aspects of operations, strategy, market, finance, laws, information security, quality control, and environmental safety. In terms of risk control, ScinoPharm has set up the risk management policies, and relevant responsible units are charged with performing evaluations and analyses and formulating appropriate strategies and responses. Material proposals concerning major operational policies, investment projects, bank financing, acquisition or disposal of assets, endorsements and guarantees, and loans to others must be submitted to the Board of Directors for resolution in accordance with regulations. The Audit Office is tasked with devising audit plans based on risk assessment results as well as self-assessment procedures and methods, and faithfully carrying out audit works and self-assessments to implement risk control and supervision mechanisms as planned. The results are regularly presented to the Board of Directors.

In recent years, information security and risk management have gained increasing attention. ScinoPharm is committed to establishing a conforming information security system to protect important R&D technologies, intellectual properties, and patents owned by the company. Meanwhile, we comply with GMP regulations to ensure and protect the information security of our corporate operations, manufacturing activities, and quality assurance processes. Regarding our information security management as a whole, the Company has, in accordance with the Financial Supervisory Commission's "Regulations Governing the Establishment of Internal Control Systems by Public Companies," appointed a dedicated information security chief officer and personnel responsible for reviewing the information security system regularly each year and reporting from time to time the implementation status to the President. For effective implementation of our information security policy, we organize education and training courses on information security and conduct social engineering drills periodically to reinforce employees' understanding of information security and improve their ability to identify information security threats. We worked with an external information security team to build a communication network for information security, and began using the service of the Science Park Information Sharing and Analysis Center (SP-ISAC) to regularly exchange security and risk intelligence within the industry. Information sharing helps keep us up-to-date on new technologies, cyber attack methods, and threats related to information security and thus enables us to review and adjust our information security mechanism as needed for ensuring the company's information security.

The potential risks that are identifiable, relevant risk management units, and the implementation status of risk management are described below:

Risk type	Accountable unit	Assessment and Implementation
Strategy and Operational risk	Planning, business development, and relevant	Assess operational strategy risks based on changes in laws, policies, and market trends; track performance after strategy adoption; and revise strategies where necessary so that to it aligns with market changes and the Company's development direction and achieves the Company's business goals.
Market risk	Business development and relevant units	Various business and functional units are charged with formulating and implementing various strategies within the scope of their responsibilities, and adopting response measures based on regulatory, policy, and market changes. Where necessary, propose control and response measures for possible market risks during routine management meetings.
Legal risk	Legal unit	Analyze and evaluate the lawsuits faced by the Company and customers based on changes in laws, policies, and markets, and take appropriate countermeasures.
Product quality risk	Quality management unit	Conduct training and internal CGMP audits to ensure that production processes, product quality, and external audits comply with the relevant laws and regulations.
Financial risk, liquidity risk, credit risk	Finance and accounting units	1.Analyze and evaluate changes in the financial market based on risk management principles, and take appropriate countermeasures to maintain the Company's financial stability. 2.Integrate the group's capital plans with its needs, taking into consideration the impact of interest/exchange rate changes as well as laws and regulations, use appropriate financing channels to improve the group's capital efficiency and prepare for possible interest rate risks. 3.Adopt appropriate hedging tools or methods such as matching revenues with expenses to create a natural hedge; address exchange rate risks arising from accounts receivables and payables, and prohibit risky arbitrage or investment activities. 4.Refer to the description of risk management in "Others" under Notes to the annual financial statements for other information on management policies, risk assessments, response strategies, and quantified exposure to financial, liquidity, and credit risks.
Procurement risk	Units involved in procurement, sales, and production	1.Track price trends of key raw materials and market supply/demand, plan a safety stock in advance and adjust it as needed, and update sales prices as appropriate. 2.Actively identify alternative supply channels for key raw materials, and maintain positive relationships with suppliers to avoid shortage.

Risk type	Accountable unit	Assessment and Implementation
Information Security Risk	Information Unit	**1. Implement information security measures to ensure information confidentiality, integrity, and availability and to prevent unauthorized visit and destruction or loss of data.** ● Increase in security: Adopt a file encryption system to ramp up information protection and reduce security risks such as data breach and cyberattacks by malware software or computer virus. ● Customer privacy protection: Take an inventory of data access privileges to ensure privacy and information security, and restrict unauthorized persons from using and accessing customers' personal information. ● Meeting the requirement of compliance: Formulate internal cybersecurity management system in accordance with applicable laws, regulations, and industry standards. **2. Strengthen the company's information security management mechanism** ● Appoint a dedicated information security chief officer and personnel, inspect relevant systems regularly each year, and report the implementation status to the President as needed. ● Convene meetings periodically with information security teams to review the overall status of information security and update defense strategies as needed to combat security intelligence threats. ● Implement a defense-in-depth mechanism that features network segmentation and multi-layered network isolation to prevent internal network attacks. ● Enable traffic logs and audit, monitor network anomalies, and prevent and block external threats. ● Work with an external information security team to build a communication network for information security, and use the service of the Science Park Information Sharing and Analysis Center (SP-ISAC). ● Strengthen remote identity verification by using two-factor authentication. ● In 2025, in addition to participating in six external information security training programs, three information security personnel completed a total of six hours of professional training organized by the Taiwan Academy of Banking and Finance. The training courses covered "The Impact of AI on Information Security and Countermeasures," "Cybersecurity Attack and Defense Techniques, Incident Response, and Remediation Measures," and "Hacker Attack Methods and Key Defense Strategies." ● Become a member of Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), and issue, as needed, internal announcements on information security precautions and attack methods - 27 announcements were made in 2025.
Safety, health, and environmental risks, climate change risk	Sustainable Development Office under the Sustainable Development Committee	**1.** Integrate and implement tasks relevant to environmental protection, safety and health, energy conservation, water conservation, and greenhouse gas management; and devise a sustainability management plan every year and review its implementation status to provide a basis for internal implementation and review. **2.** Comply with government regulations and advocacies, install exhaust gas/wastewater discharge and environmental maintenance facilities, and be proactive in developing and adopting various energy saving and waste reduction measures. **3.** Collate information on domestic and international practices as well as department feedback from time to time; continue to observe and identify potential risks of climate change to ScinoPharm and corresponding opportunities and benefits, climate change risks and opportunities are disclosed in Chapter 1.9.

The Company has developed a business continuity plan to evaluate and analyze various risks that may disrupt operations and also established relevant countermeasures through risk frequency, risk severity, and risk level. The risk identification and management process is as follows:

1.9 Climate change risks and opportunities

The intensification of global warming has increased climate change risks, generating an impact on energy resources that has gradually spilled over to business operations. To achieve corporate sustainability in line with international trends and comply with government-enforced laws, ScinoPharm has incorporated climate change risks and opportunities into our risk management policy, conducted risk assessment and management, and continued to monitor global climate change trends.

Risk Management Organization - Board of Directors is the Highest Governing Body

To drive sustainable development, the Company's Board of Directors established the Sustainable Development Committee to promote sustainable development in May 2022. The Committee is chaired by the President of ScinoPharm and has two sub-units working under it: the Sustainable Development Office and Occupational Health and Safety Management Committee. The Sustainable Development Committee is responsible for proposing and enforcing sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and for reporting to the Board of Directors on a yearly basis.

As the Company's highest governing body of risk management, the Board of Directors is charged with developing risk management policies and framework, and ensuring that the developed policies are aligned with the direction of the Company's business strategy so as to facilitate the effective operation of risk management. The Sustainable Development Committee, which reports to the Board of Directors, is tasked with supervising the mechanisms of operation in relation to risk management, while the Sustainable Development Office works on managing and assessing risks associated with company operations (e.g., strategy, operations, finance, IT, compliance, product quality, safety, health, and environmental protection, as well as climate change impact/opportunities/risks, etc.) and reports on the same to the Board of Directors on an annual basis.

Organizational structure of risk management

ScinoPharm is committed to tackling climate change risks. By adopting the Recommendations of the Task Force on Climate related Financial Disclosures (TCFD) framework published by the Financial Stability Board (FSB) and the International Financial Reporting Standards (IFRS) Foundation's S2: Climate-related Disclosures standard, the convener of our Sustainable Development Office worked collaboratively with representatives from each department to assess climate change risks, identify transition risks and physical risks in business operations, assess possible financial implications, and then draw up an action plan based on the assessment results. Using the TCFD methodology, we identified 3 significant risks and 2 major opportunities, and created a climate change management plan as a response to the impact of extreme climate over the short, medium, and long term.

Identifying Climate Change Related Risks Associated with ScinoPharm

Risk identification procedures:

1 Collecting → 2 Identify → 3 Assessments → 4 Ranking

Types of Risks and Opportunities:

- **Transition Risks**：Legal, technology, market, and reputation
- **Physical Risks**：Acute and chronic
- **Opportunities**：Resource efficiency, energy sources, products and services, and markets

Scale for Measuring Risks and Opportunities: Probability of Occurrence x Financial Impact = Impact Score

Probability of Occurrence	
Quantitative Description of Probability	Likelihood/ Probability
Very low	1
Low	3
Average	6
High	8
Very high	10

Financial Impact	
Quantitative Description of Impact	Influence of Opportunity
Very low	1
Low	3
Average	6
High	8
Very high	10

Range of time horizons during which risk is expected to occur	
Schedule	Periods
Short-term	2022 — 2025
Mid-term	2026 — 2030
Long-term	2031 — 2050

※ The Company established time horizons (short, medium, and long term) with reference to Taiwan's greenhouse gas periodic regulatory goals

Climate Change Related Risks that Impact ScinoPharm:

Risk	Aspect	Risk Topics	Occurrence Frequency	Financial Impact	Impact Score	Duration of Impact
Transition Risk	Market	Changes in customer behavior	10	3	30	Mid-term
	Laws and Regulations	Government levy on carbon emissions	10	1	10	Long-term
		Renewable energy regulation	10	1	10	Mid-term
		Foreign carbon tariffs	10	1	10	Mid-term
Physical Risk	Immediately	Typhoon, flooding	8	3	24	Mid-term
		Drought, water restrictions	8	3	24	Long-term
	Long-term	Rising sea level	6	1	6	Long-term

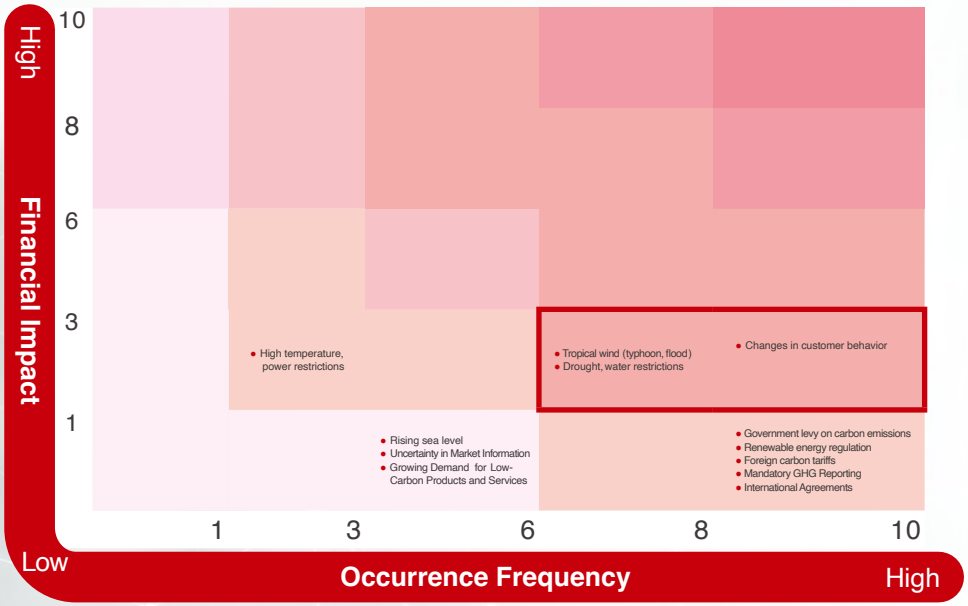
※ Risks with impact score of >24 are considered significant

Opportunities for ScinoPharm:

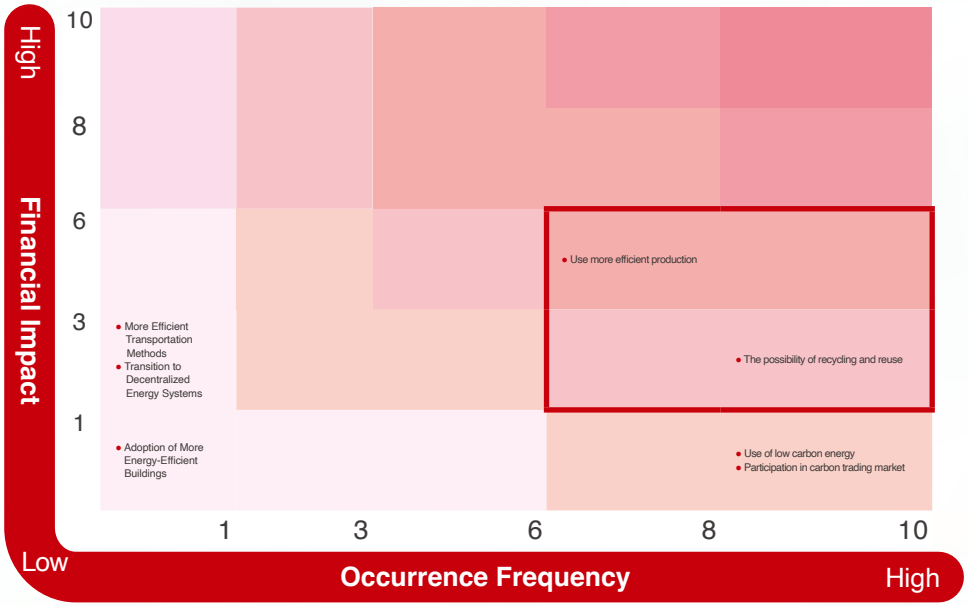
Aspect	Opportunity Topic	Occurrence Frequency	Financial Impact	Opportunity Score	Duration of Impact
Resource Efficiency	Use more efficient production	8	6	48	Short-term
	Recycling and reuse	10	3	30	Short-term
Energy Source	Use of low carbon energy	10	1	10	Short-term
	Participation in carbon trading market	10	1	10	Short-term

※ Risks with impact score of >24 are considered significant

Climate change-related risk matrix



Climate change-related opportunity matrix



Risk Identification Results and Strategies

Risk	Aspect	Risk Topics	Potential financial impact	Strategy descriptions	Duration of Impact
Transition Risk	Market	Changes in customer behavior	***Increase in cost of operation** ↓ ***Customer satisfaction results in increased operating revenue** ↑ Scenario setting: Clients will start requesting for proof of net zero carbon emissions	● The Company plans to conduct product carbon footprint assessments for its commercialized products. In 2023, the carbon footprint assessment and third-party verification for the SPT1025 product were successfully completed. ● Using 2023 as the baseline year for Scope 1 and Scope 2 greenhouse gas emissions (based on consolidated operations), the Company has set a target of reducing combined Scope 1 and Scope 2 emissions by at least 6% annually, with the goal of achieving a cumulative reduction of 42% by 2030. For Scope 3 emissions, 2024 has been adopted as the baseline year, with a target of achieving a cumulative reduction of 25% by 2030.	Mid-term
	Laws and Regulations	Government levy on carbon emissions	***Setting up carbon-reducing equipment increases operating costs** ↓ ***Customer satisfaction results in increased operating revenue** ↓ Scenario setting: Starting from 2031, companies with annual emissions of 10,000 CO2e will be charged a carbon fee of NT$300 per metric ton in accordance with the Regulations Governing the Collection of Carbon Fees.	● The Company has established a comprehensive energy management system to optimize energy usage and reduce carbon emissions through data collection, monitoring, and analysis. ● ScinoPharm will be proactive in taking energy-saving measures and plans to replace old energy-consuming devices to reduce carbon emissions (the EU's carbon tax expenses are expected to account for 0.37% of our revenue in 2025). ● We will implement self-determined reduction plans to achieve the government's reduction targets, which will grant us preferential rates and help reduce our carbon fee expenditures in Taiwan (which are expected to account for 0.27% of our revenue in 2025).	Long-term
		Foreign carbon tariffs	***Setting up carbon-reducing equipment increases operating costs** ↓ ***Carbon tax expenditures lead to increased expenses** ↓ Scenario setting: The European Union is expected to impose carbon tariffs on products.		Mid-term
		Renewable energy regulation	***Setting up carbon-reducing equipment increases operating costs** ↓ ***Monetary substitution incurs increased expenses** ↓ Scenario setting: According to the Renewable Energy Development Act, monetary substitution must be paid annually if a user fails to install renewable energy in accordance with the Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity.	Our manufacturing plants have installed solar panels. In the future, we will promote and implement GHG reduction plans, and replace energy-inefficient equipment such as air conditioning systems to reduce carbon emissions (if monetary substitution is to be paid, expenditures or expenses are expected to account for 0.1% of our revenue in 2025).	Mid-term
Physical Risk	Immediately	Drought, water restrictions	***Water restrictions hinder production lines, resulting in reduced revenue** ↓ Scenario setting: As the number of consecutive dry days increases, after 2030, water restrictions will be imposed for an average of five days a year.	● We ramp up water-saving management on weekdays, and cooperate with Southern Taiwan Science Park on a water restriction plan to conserve water. ● The Company has a water reservoir that can store up to 1,600 tons of water for general use, while the Southern Taiwan Science Park has a reservoir that can supply 30,000 tons of water and a water tower with a capacity of 3,000 tons. ● To strengthen water resources management and avoid the risk of business interruption due to drought, the Company has established a list of water suppliers with whom we can correspond about water-related matters.	Long-term
		Typhoon, flooding	***Continued insurance enrollment increases costs** ↓ Scenario setting: Severe typhoons in Taiwan will increase in the future, leading to wind and flood disasters, which cause financial losses.	The Company has purchased insurance for risk transfer. The insurance covers risks associated with fire, explosion-induced fire, lightning, explosion, earthquake, typhoon, and flooding. Relevant response measures are also provided in our business continuity plan (BCP).	Mid-term
	Long-term	Rising sea level	Scenario setting: The future impact of sea level rise according to the IPCC Sixth Assessment Report.	The Company used Coastal Risk Screening Tool to assess the impact of sea level rise caused by a global warming of 2.0°C, and the results revealed that the Company's business locations will not be affected by it.	Long-term

Identified Opportunities

Category of Opportunity	Opportunity Topic	Financial impact	Strategy descriptions	Duration of Impact
Resource Efficiency	Use more efficient production	***Increase in expenses** ↓ ***Increase in revenues** ↑	To improve our production efficiency, we have implemented a succession of production line equipment repair and expansion plans. By increasing production capacity and reducing batch production, we can effectively save time and cost, manufacture more products or fulfill large orders, and promote revenue growth.	Short-term
	Recycling and reuse	***Decrease in expenses** ↑ ***Increase in revenue** ↑	• Raw materials and solvents are recovered through distillation and other separation processes. Recovered materials that meet regulatory and GMP requirements are reused in manufacturing processes or equipment cleaning, reducing raw material consumption, waste treatment costs, and carbon emissions. Solvents that cannot be reused under GMP requirements are recycled by qualified contractors, further reducing waste disposal and emissions. • In the short to medium term, the Company plans to implement a waste liquid recycling process using a stripping tower system. Recovered waste liquids will be reused internally or supplied to other industries as recycled materials or secondary products. The initiative is expected to reduce waste liquid treatment by approximately 300 metric tons annually and generate annual cost savings of about NT$4.44 million.	Short-term
Energy Source	Use of low carbon energy	***Decrease in costs** ↑	The Company is already using solar energy to generate electricity and gaining benefits from it (i.e., making profits from sale of PV-generated electricity and becoming self-sufficiency, which in turn reduces our electricity bills).	Short-term
	Participation in carbon trading market	***Decrease in costs** ↑	The Company is involved in carbon trading because we use solar energy to generate electricity for our own use.	Short-term

Climate Action Related Metrics and Targets

In response to climate change and Taiwan's transition toward net-zero emissions under the Climate Change Response Act, ScinoPharm Taiwan integrates environmental sustainability into its operations through carbon footprint assessments, resource recycling, waste reduction, and energy-saving initiatives. These actions reflect the Company's commitment to meeting stakeholder expectations and ensuring long-term sustainable development.

Following the FSC's Sustainable Development Roadmap for listed companies, ScinoPharm has completed greenhouse gas (GHG) inventory and verification ahead of regulatory requirements and reports progress to the Board of Directors on a quarterly basis. The Company continues to evaluate and upgrade energy-efficient equipment to reduce environmental impacts and improve operational efficiency. In alignment with the Ministry of Economic Affairs' 2025–2028 energy conservation plan, ScinoPharm is working toward an average annual electricity reduction target of 1%.

To meet international and customer expectations, ScinoPharm adopted the GHG Protocol and referenced the Science-Based Targets initiative (SBTi) framework. The 2023 GHG inventory covered Scope 1, Scope 2, and selected Scope 3 emissions across the Tainan Plant, Taipei Office, and subsidiaries in Changshu and Shanghai. In 2025, the Company completed full Scope 1–3 inventory and verification for 2024, providing a comprehensive basis for future carbon reduction planning.

The Sustainable Development Committee designated 2023 as the baseline year for Scope 1 and Scope 2 emissions, with a target of reducing combined emissions by at least 6% annually and achieving a cumulative 42% reduction by 2030. For Scope 3 emissions, 2024 was established as the baseline year, with a cumulative reduction target of 25% by 2030.

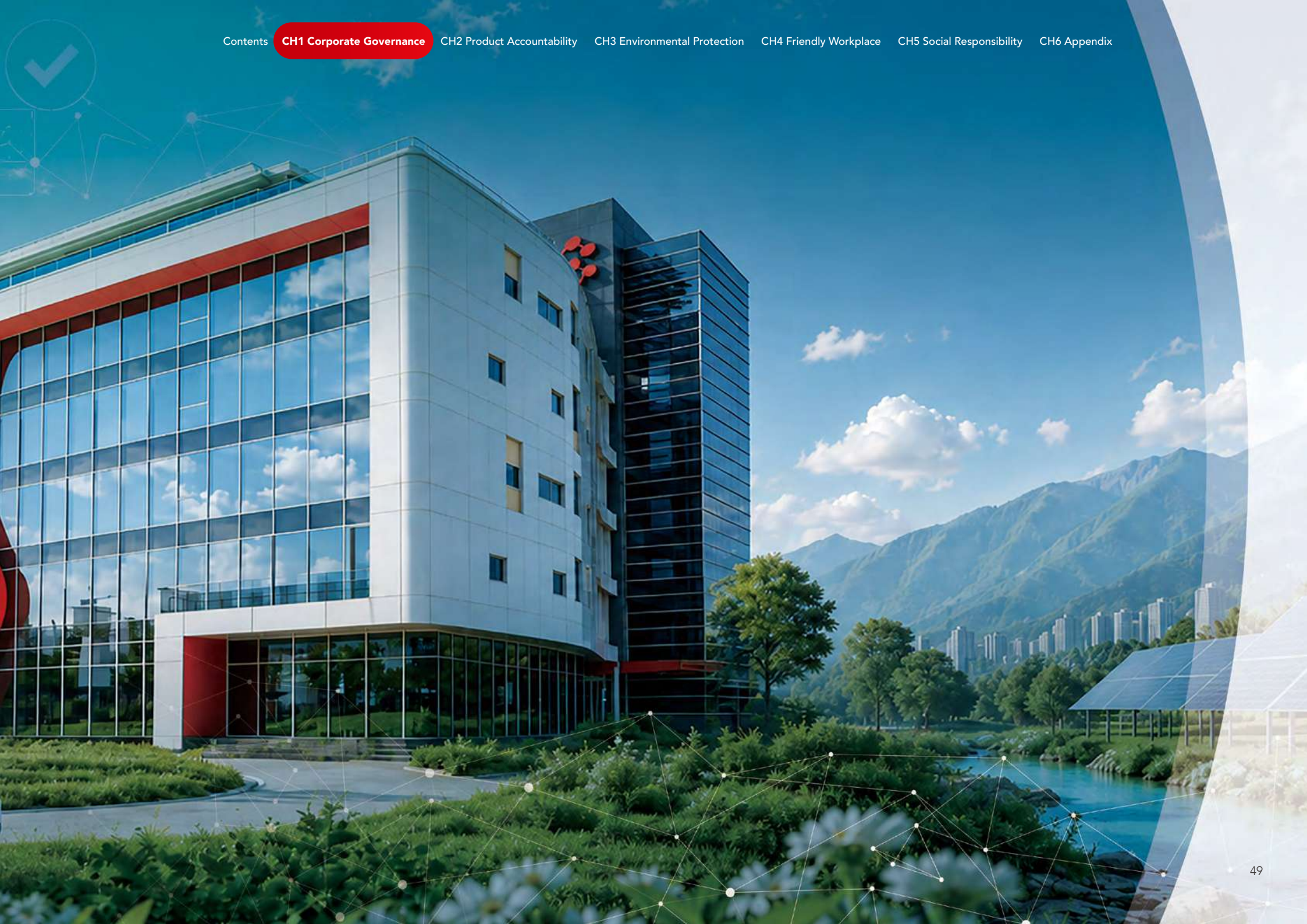
To support Taiwan's circular economy policies, ScinoPharm continues to enhance solvent recovery and recycling programs. In 2023, the Company invested NT$20 million in the installation of a stripping tower system to improve waste solvent reuse, reduce waste generation, promote resource circulation, and further lower carbon emissions.

Year	Climate Action Goals and Implementation
2022	● We have established the Sustainable Development Committee as a unit dedicated to promoting sustainable development.
	● Complete individual the ISO 14064-1 Greenhouse Gas Inventory.
	● Draft a plan for "reusing solvent waste from processes"
2023	● Complete ISO 14064-1 third-party verification of greenhouse gas emissions individually and obtain a reasonable level of assurance for Scope 1 and 2 emissions.
	● Complete ISO 14067 third-party verification of the carbon inventory of SPT1025 core products
2024	● Install and apply for hardware facilities for "reusing solvent waste from processes"
	● Completed the 2023 greenhouse gas inventory and verification for Scope 1 and Scope 2 emissions, and partial Scope 3 emissions, in accordance with the GHG Protocol (covering both the Company and its subsidiaries).
2025	● Completed the 2024 greenhouse gas inventory and verification for Scope 1 to Scope 3 emissions in accordance with the GHG Protocol (covering both the Company and its subsidiaries).
	● Continued the construction of facilities and permitting applications for the "Recycling and Reuse of Process Waste Solvents" initiative.
2026	● Completed the 2025 greenhouse gas inventory and verification for Scope 1 to Scope 3 emissions in accordance with the GHG Protocol (covering both the Company and its subsidiaries).
	● Completed registration on the Ministry of Environment's Greenhouse Gas Emissions Information Platform (purchased electricity ≥ 20 million kWh).
	● Initiated the "Recycling and Reuse of Process Waste Solvents" program.
	● Submitted the Science Based Targets initiative (SBTi) commitment and completed the validation process.
2027 — 2030	● Continue to implement carbon reduction projects.

1.10 Sustainable Development Policies

Corporate ESG practices have become a fundamental support in recent years for the world to achieve sustainability. ESG also represents the operational risks, potential opportunities, and transformational capabilities required by companies to achieve sustainable development. At ScinoPharm, the Board of Directors has approved the Sustainable Development Best Practice Principles, which define the following four guiding principles for the company to practice sustainability: (1) Exercise corporate governance; (2) foster a sustainable environment; (3) preserve public welfare; and (4) enhance disclosure of corporate sustainable development information. ScinoPharm actively implements sustainable development initiatives during business operations to keep pace with global development trends. As a corporate citizen, the Company strives to contribute to the nation’ s economy by improving the quality of life of employees, communities, and society, and promoting competitive advantages that are centered on sustainability. We also abide by applicable laws and international human rights conventions, including commitments to gender equality, employee care, and anti-discrimination, among other human rights, and incorporate our human rights policies into supply chain management to collectively foster a sustainable environment.

Sustainable Development Policies



Product Responsibility 2

2.1 Product Laws and Regulations

More than 90% of ScinoPharm's products are mainly sold in foreign countries. Governments worldwide attach a great level of importance to the safety and efficacy of a pharmaceutical product because it directly affects the life and safety of users. As a key global API supplier, ScinoPharm must comply with the regulations mandated by a country's pharmaceutical authority. Violation of any pharmaceutical-related laws and regulations in any country will expose ScinoPharm to significant operational risk. ScinoPharm's APIs have been sold in European countries, the United States, and other regulated markets for many years. As a result, the Company has an extensive experience in the compilation of product documents, drug inspection and registration (drug master file [DMF] submissions for APIs), communication with regulatory authorities, and responses to product-related questions. For this reason, we are able to provide drug registration services for customers worldwide. In 2024, ScinoPharm did not violate any regulations stipulated by the pharmaceutical authority in export countries.

However, in February 2025, ScinoPharm Taiwan, Ltd. received controlled active pharmaceutical ingredient (API) reference standards from a customer in quantities that were less than those declared, resulting in a discrepancy between the reported and actual quantities received. In addition, the Company failed to submit the required loss notification within the prescribed deadline. This constituted a violation of Article 27, Paragraph 1 of the Controlled Drugs Act, and a fine of NT$120,000 was imposed. Following an internal review, the Company has strengthened its pre-shipment documentation controls and physical verification procedures to prevent recurrence.

In terms of drug inspection and registration required in Europe, the United States, and other highly regulated markets as of the end of December 2025, ScinoPharm has submitted 72 DMFs to the U.S. FDA; and 30 European DMFs (EDMF) in nearly 30 European countries, 22 of which were granted Certificates of Suitability (CEP or COS) and are universal across the European Union (EU). Globally, we have completed the registration of 986 DMFs. In the future, the number of DMFs will increase annually as the Company develops more products and customers demand for more pharmaceutical products.

A total of **986** drug registrations

2.2 Product Safety and Customer Satisfaction

ScinoPharm's highest guiding principles are based on product quality and employee safety. The pharmaceutical sector is strictly regulated because a pharmaceutical product critically affects the health and safety of its users, which is why stringent requirements are imposed on the safety and quality of pharmaceutical products. The safety and efficacy of APIs must be subjected to strict review and control by health authorities around the world. APIs must be licensed before they can be sold in the market. Our APIs and pharmaceutical products are advertised and sold in accordance with the drug registration data and laws of countries where they are sold, and are able to pass impromptu inspections by competent authorities in various countries.

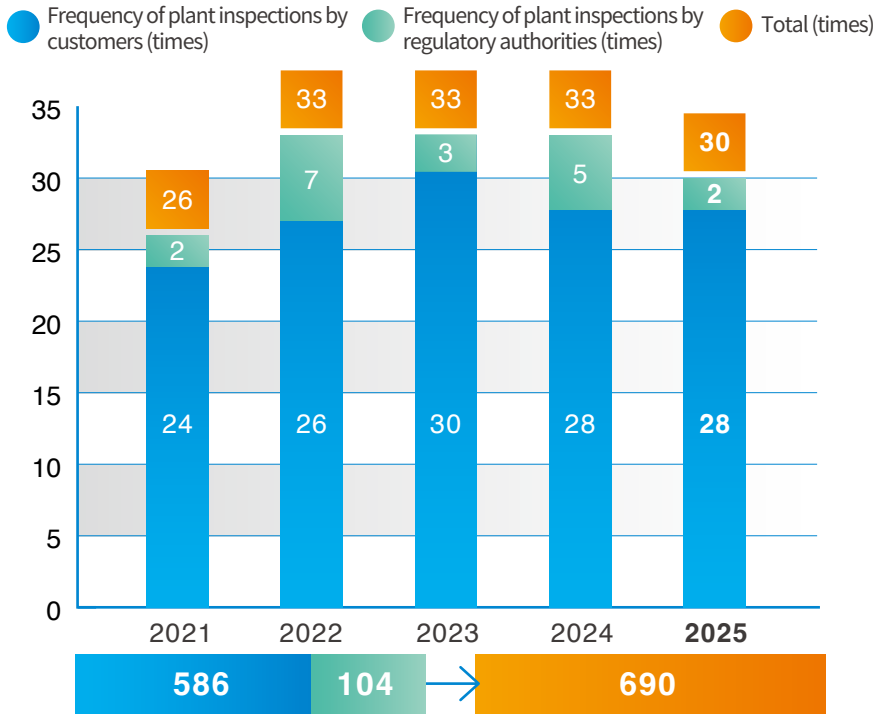
All ScinoPharm's plants comply with the international CGMP standards; all equipment and manufacturing processes are in compliance with U.S. FDA regulations. On-site production lines are uniquely capable of producing highly reactive APIs for injectable products. Our production facilities are equipped with negative-pressure rooms and advanced glove boxes to completely isolate contact between raw materials and operating personnel, thus ensuring product quality and personnel safety. The Company also implements product control in accordance with strict CGMP standards, and requires all employees to be regularly trained on CGMP.

In recent years, the U.S. FDA has focused on issues concerning the lack of data integrity in experimental processes, which is mainly due to improper practices or intentional falsification of evidence. Accordingly, ScinoPharm adopted the CGMP throughout its operations, thereby ensuring that relevant data are attributable, legible, contemporaneous, original, accurate, complete, consistent, enduring, and available in order to faithfully reflect the actual operations on-site. Quality-related information is enclosed in our product shipments to substantiate that our products meet customer-required standards. In 2025, none of our products were penalized for non-compliance or improper labeling.

Internally the Company conducts product review annually, examining all customer complaints for the year or issues related to product quality in accordance with the ICH Q7 Good Manufacturing Practice Guide for Active Pharmaceutical Ingredients and EU annual product quality regulations. The Company's products are fully compliant with health regulatory review requirements, U.S. FDA regulations, and the current international CGMP. ScinoPharm has been subjected to more than 550 official CGMP inspections worldwide and quality inspections by clients. The audit items included: product and material storage environment and management; the accuracy of production/analytical documents and records; the safety of manufacturing equipment, environment, and personnel; and public systems that support production and on-site environmental maintenance. As of December 2025, ScinoPharm has been subjected to inspections by clients 586 times and by regulatory authorities 104 times. In addition, the Company achieved information transparency by responding to clients' questionnaire survey of ScinoPharm, which covered economic (revenues), environmental (waste disposal), and social (illegal employment) aspects.

Statistics on Plant Inspections by External Entities

Year	Frequency of plant inspections by customers (times)	Frequency of plant inspections by regulatory authorities (times)	Total (times)
2021	24	2	26
2022	26	7	33
2023	30	3	33
2024	28	5	33
2025	**28**	**2**	**30**



※ From 2001 to December 2025, ScinoPharm has undergone a total of **690** inspections, including 586 customer audits and 104 regulatory inspections.

2.3 Customer Privacy and Marketing Labels

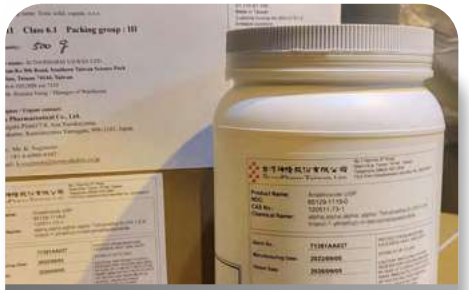
ScinoPharm attaches great importance to product quality, product safety, and service information transparency, as evident by the internal operating procedures we put in place, including a "Customer Complaint Procedure." Any quality-related complaints filed, orally or in writing, by our clients must be recorded and investigated. Relevant units must issue a formal notice within 24 hours, complete investigations of non-compliances within a week, and submit a final investigation report of primary and secondary findings within 45 calendar days. Following reports of known or possibly faulty manufacture, product deterioration, detection of counterfeiting or any other serious quality problems with a product, the Company's Quality Assurance Department will initiate a Quality Assurance Incident Investigation and launch product recall procedures. The product concerned, depending on its hazard level, will be recalled within the time limit and properly disposed of, and the local competent authority will be notified of the recall operation. In 2025, ScinoPharm did not recall any products. Any reports of suspected adverse drug reactions will trigger a drug safety assessment in accordance with the "Guidance for Good Pharmacovigilance Practice", and reports provided to third parties of the process of implementation must adhere to the Personal Data Protection Act and applicable laws and regulations to protect the privacy of the individuals concerned.

To ensure product integrity and safeguard customer interests, ScinoPharm Taiwan, Ltd. has established the "Shipment of Finished Goods" procedure and the "Prevention of Product Diversion, Counterfeiting, and Tampering" requirements, which define standardized operational steps governing the shipping process.

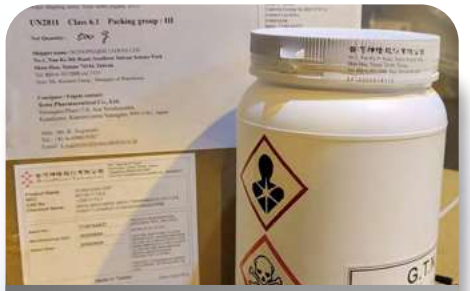
All injectable products are assigned dedicated barcodes, while active pharmaceutical ingredient (API) products are equipped with anti-counterfeiting labels and security seals on their outer packaging. Product contents can be traced and verified via serial numbers, ensuring strict control and full transparency throughout the transportation process. To date, no incidents have occurred involving regulatory penalties due to unclear or improper labeling.

In addition, ScinoPharm Taiwan has obtained the Authorized Economic Operator (AEO) certification since 2010 and successfully passed the customs on-site audit again in 2025. Amid increasingly stringent global trade security requirements, this certification not only demonstrates the Company's alignment with international standards in import and export management, but also underscores its strong commitment to supply chain security management and the protection of customer assets and confidentiality.

Certificate of analysis for our products



Outer package labeling



Tamper evident label on product packaging

Anti-counterfeiting labels and security seals enable traceability of API products via serial numbers.

2.4 Supplier/Contractor and Material Management

For a pharmaceutical industry, stable product quality and supply are crucial. Nevertheless, ScinoPharm has established operating procedures for Supplier Management, Supplier Audit, Material Development and Procurement, and Consultant and Contractor Management to regulate relevant matters, evaluate or screen suppliers, distributors, and ensure that suppliers can supply and handle goods safely and reliably.

Materials Development and Management

ScinoPharm produces a variety of multi-functional products in batches. Our products are made-to-order, and raw materials for product manufacturing are procured by the Production Planning Department in accordance with the Company's procurement regulations. Raw materials are managed using a control platform set to keep a clear track of the inventory. A safety stock mechanism is established for some of the commonly used materials to reduce the impact of material shortage. New materials are acquired in accordance with our internal regulations for Material Development and Procurement and Supplier Management. Suppliers of critical materials are audited and reviewed, and where necessary, our Quality Assurance Department will inspect the materials and suppliers on site to ensure compliance. Purchased materials are then tested by the Quality Control Department for quality control.

Purchase of raw materials

ScinoPharm manufactures mainly API products for cancer treatment and Injectable products as well as other products such as drugs for the central nervous system, cardiovascular drugs, and ophthalmic drugs. Therefore, our main ingredients include various kinds of organic and inorganic chemicals. Given the unique nature of our pharmaceutical business, our raw and packaging materials cannot be made using recyclable or renewable materials. In 2025, 43% of our materials (including packaging materials) were sourced locally from Taiwan.

Material management workflow

Step 1

Establish material specifications

Step 2

Reviewing materials and suppliers

Step 3

Establish a database (quality management system)

Main Materials Procured in 2025

2025

Non-renewable raw materials

Raw materials
192 types
509,938 kg

+

Solvent
46 types
3,232,175 kg

Total
238 types
3,742,113 kg

Quantity of Packaging Materials Procured in 2025 for APIs

Item	Item	Unit
Aluminum foil bags	3,500	PCS
Amber vials	15,960	PCS
Antistatic LDPE tubing	3,150	Pound
Blue HDPE Jerrican	3,236	PCS
Bulk Bag	50	PCS
Expandable polyethylene (EPE)	190	PCS
HDPE drums	4,338	PCS
Humidity indicator card (HIC) cobalt-free	1,200	PCS
LDPE bags	46,068	PCS
Polyethylene bottles	504	PCS
Silica gel desiccant	22,000	PCS
Steel drums	1,300	PCS
Plastic drums	1,765	PCS
HDPE bottles	3,027	PCS
LDPE tubing in roll	5,600	Pound
Transparent glass bottles	2,000	PCS

Quantity of Packaging Materials Procured in 2025 for Injectable Products

Item	Item	Unit
Injector pen body	99,600	PCS
Injector pen cap	99,600	PCS
Colored boxes	180,000	PCS
Injector pen needles	540,000	PCS
Cartridge holder	99,600	PCS
Cases	9,803	PCS
Aluminum cap	324,900	PCS
Package insert	178,500	PCS
Label	375,300	PCS
Stopper	1,036,253	PCS
Vials (clear glass)	157,416	PCS
Syringe Plunger Rod	495,000	PCS
Syringe Tray Lid	37,500	PCS

Supplier Management

The Company manages raw material suppliers by assessing their product quality, how they manage production, and their manufacturing processes. From time to time, we check if any of our suppliers are associated with non-conformities to ensure product compliance with the Company's requirements and standards. Questionnaire survey is also conducted on suppliers to assess their social responsibility performance as well as their contribution to and impacts on employees, communities, and the environment.

ScinoPharm Taiwan has established a "Supplier Social Responsibility Commitment," working with suppliers to promote environmental sustainability, uphold fundamental human rights, and fulfill corporate social responsibility. Since 2024, the Company has progressively obtained 100 signed commitments. In 2025, the Company further enhanced its governance framework by incorporating supplier compliance and reputational risk into its management procedures, thereby mitigating potential financial and operational risks. This commitment initiative will continue through 2026, reflecting ScinoPharm Taiwan's ongoing dedication to human rights and responsible business conduct.

The mechanism of cooperation between ScinoPharm and its suppliers includes regular document review and audits. This ensures suppliers' continued compliance with social standards and regulatory requirements. With this mechanism, ScinoPharm is able to lower the social risks of the supply chain, safeguard its reputation and brand image, and promote a sustainable supply chain.

Existing suppliers are categorized into key material suppliers and non-key-material suppliers. ScinoPharm conducts written and on-site audits of existing suppliers in accordance with its Supplier Audit Procedures. An audit report is submitted within 30 days after each audit. The deficiencies identified are divided into major, minor, and suggestions. If the Company continues to engage with a supplier, our auditors will continue to track all relevant deficiencies and guide the supplier until improvement has been made. Audits results are used as a reference for evaluating or screening manufacturing contractors that meet the Company's product management requirements.

Key Material Suppliers

Responsible Unit

Quality Assurance Division, Quality Control Division, Regulatory and Technical Services Division, Procurement Division, Process Technology Division

Relevant Operations

- On-site or written audit as needed
- Decide whether to try out their services
- Price negotiations

Non-key-material Suppliers

Responsible Unit

Quality Assurance Division, Quality Control Division, Procurement Division, Process Technology Division

Relevant Operations

- Decide whether to try out their services
- Price negotiationsas

Phase 1 — Supplier Selection and Database Establishment

Collect information on supplier and select supplier → Establish basic supplier profile → Invite suppliers to join our team of suppliers

Phase 2 — Supplier Management

Perform self-assessment of supplier quality control process → Evaluate supplier qualification → Establish a roster of suppliers

Phase 3 — Business Partner Audit

Conduct audit on supplier

- On-site audits
- Written audits

The aim of ScinoPharm's Procedures for Supply Chain Safety Management is to deliver the right product to the right place, at the right time, and in the right quantity. The Company takes necessary precautions against any threats and security-related incidents, and continuously maintains and improves policies, procedures, and technological applications to reduce the probability of supply chain risks.

Contractor Management System

ScinoPharm is committed to ensuring the safety and health of employees in the plants and to working in concert with business partners to establish higher environmental, safety, and health standards for the entire industry. To that end, the Company established the Contractor Health and Safety Management Procedures and the Contractor EHS Management Handbook. Partnering contractors must read the procedures and handbook before they may enter the plants. In addition, contractors must perform an evaluation and spot check before, during, and after an operation. These procedures are detailed below:

Prior to Entry into Plant

1. Contractor must be trained on plant rules, collect a green permit, and register their information to enter a site
2. Contractor must obtain a vehicle access permit
3. A security guard informs the relevant unit, and a person from that unit is responsible for handling a contractor's access into and out of the plant site

Before the Commencement of Contracted Work

1. Information on construction workers is provided to the Environmental Health and Safety Department for review
2. The Environmental Health and Safety Department informs the contractor of possible hazards, and contractor signs a safety and health declaration
3. Contractor undergoes a safety, health, and environmental protection training before receiving an Orange Training Certificate
4. The operating unit applies for a safe operations permit
5. Units in charge inform contractor of potential hazards and conduct onsite supervision

During Contracted Work

1. On-site alert and isolation + safe operations permit
2. Contractor must designate safety and health personnel for on-site supervision
3. Contractor must comply with environmental safety and health regulations
4. Contractor must accept management by and opinions from the operating units and units in charge
5. Contractor must proceed to make corrections immediately as instructed by persons in charge of safety, health, and environmental protection

Upon Completion of Contracted Work

1. Contractor must clean up the environment and submit the carbon copy of safe operations permit
2. Contractor must accept inspection by units in charge
3. Contractor must check for any source of ignition one hour after hot work operations
4. Security guard checks and returns identity documents when leaving the factory

At ScinoPharm, housekeeping (including environmental cleaning and gardening), security, and engineering maintenance works are outsourced to contractors. In 2025,there were **40** contracted workers working in the plant.

Category	Number of Contracted Workers in 2025	
	Male	Female
The cleanliness of the environment	1	11
Gardening	4	6
Security	6	0
Maintenance of construction	11	1
Total	**22**	**18**

2.5 Innovative Technology and Patents

Innovative Technology

ScinoPharm has a team of experienced and highly skilled researchers and over a hundred in-house developers with expertise in synthesis or analysis. Over 80% of our in-house researchers and developers have a PhD and master's degree as well as years of experience in leadership at the management level, making them the most experienced research team among other teams in domestic companies of the same category. They are the backbone of the Company, providing support for continuous product innovation and process development. In the pharmaceutical sector, product R&D is time consuming and filled with uncertainties. ScinoPharm therefore leverages its strong R&D capacity and technological advantage to make considerable investments in R&D every year. Using CGMP-certified production facilities and our extensive experience, we develop products that have potential in the market and build innovative technology platforms.

The current global API market has evolved completely since the founding of ScinoPharm. To keep pace with the anticipated changes of the global market, the Company continued to strengthen its role as a contract development and manufacturing organization (CDMO) while maintaining the niche market of generic APIs. As increasingly more new peptide products are introduced every year, we focused on the deployment of compound peptide drugs that have high technical threshold, tapping into the peptide technologies that we have built up over the past two decades to deliver outstanding performance in high-tech threshold peptide APIs and in contract development and manufacturing. Drawing on our existing foundations in small molecule APIs, we continued to develop new products and processes in line with the latest trends, focusing on APIs for new anti-cancer and central nervous system drugs. After determining market potential and the difficulty and availability of production technologies, we began investing in the development of new crystal forms or new drug combinations of antiviral APIs and APIs for chronic diseases. Particularly, the Company's past efforts in the area of compound drugs are finally coming to fruition. The technology developed for the manufacturing of compound drugs uses the characteristics of compound drugs to provide targeted drug delivery, improve drug efficacy, and reduce side effects.

Apart from focusing on anti-cancer APIs and maintaining our position as the leader in the market, ScinoPharm has held firmly onto its R&D achievements in injectable formulas and manufacturing processes, continued to receive approval for its Abbreviated New Drug Applications (ANDA) in Europe and the United States, and stayed proactive in the deployment of its innovations, including a drug delivery platform technology and new 505(b)(2) drugs. We also joined forces with our partners recently to develop nano-platform technologies. This development is expected to create more niche markets and greater value for new formulations and drug delivery technologies. A drug delivery platform technology can be widely applied to existing APIs and introduce new applications for existing APIs, which can quickly increase the value of existing APIs, thereby propelling the growth of ScinoPharm's patented niche drugs. The development of new 505(b)(2) drugs is a means of creating new value for existing APIs and finding alternatives on existing foundations to unleash the potential of pharmaceutical products. The successful development of a drug delivery platform technology in combination with ScinoPharm's production capacity for injectable products will bring about a significant increase in profitability.

As the world continuously imposes stricter requirements on carbon reduction and energy conservation, ScinoPharm responds by ramping up its carbon efforts particularly in regards to green chemistry, carbon footprint, and carbon emissions control. The process analysis technology (PAT) transferred from the Development Center for Biotechnology (DCB) of the Ministry of Economic Affairs will soon be applied in large-scale peptide manufacturing, marking our first step towards global environmental sustainability. Furthermore, ScinoPharm has established a continuous reactor platform technology in response to the global requirements for carbon emissions control and energy conservation.

Future R&D expenditures are expected to depend on the approved budget and new product development plans. In previous years, R&D expenditures accounted for approximately 7% to 12% of business revenue. As the development of novel dosage forms and new drug products increases, the Company will progressively increase its annual R&D expenditure to support future development programs and enhance competitiveness. An estimated NT$2 billion will be invested in R&D over the next two years.

Patent Laws and Regulations

In the fiercely competitive pharmaceutical market, a pharmaceutical company must not only showcase its R&D capability but also secure its competitive advantage by patenting innovation results so as to restrict the possibility of product imitation by competitors. Therefore, the pharmaceutical industry is heavily dependent on patent protection.

ScinoPharm highly values product competitiveness and freedom-to-operate, which is why we have a comprehensive and rigorous control mechanism in place for all of our patent activities, including patent application/management and prevention/management of patent infringement/litigation risks. Apart from internal control, ScinoPharm is also active in keeping track of patent laws and regulations enforced in Taiwan and other countries where our products are sold. We keep abreast of patent-related interpretations and laws to ensure that our products and corresponding patent strategies are given sufficient freedom-to-operate in spite of existing regulatory restrictions.

ScinoPharm is committed to developing its own brand technologies. Before developing a product, we conduct due diligence of patented technologies, the scope of which includes critical raw materials, process and crystal development, and formulation designs. ScinoPharm adopts the design-around approach to protect existing product patents and prevent infringing the original patent. When necessary, we obtain third-party legal advice to prevent infringing competitors' patents when our product is developed and launched in the market, thereby ensuring the "freedom-to-operate" (FTO) our products in the market.

Meanwhile, we apply for patents to protect the products of our innovations and development. By implementing Patent Management Regulations, we create an internal system by which we compile patent proposals, submit patent applications, maintain our patents, and perform FTO analysis to control the quality and intensity of our patents. With these Regulations and system, the Patent Department is able to properly assess the Company's key inventions and in turn develop a comprehensive patent plan in alignment with the Company's business strategy and market trends, thereby helping the Company to gain maximum benefits with a reasonable patent strategy.

Patent application

1. Inventor submits a request for patent application
2. Technical review meeting is held
3. Patent application is submitted
4. Application enters national phase

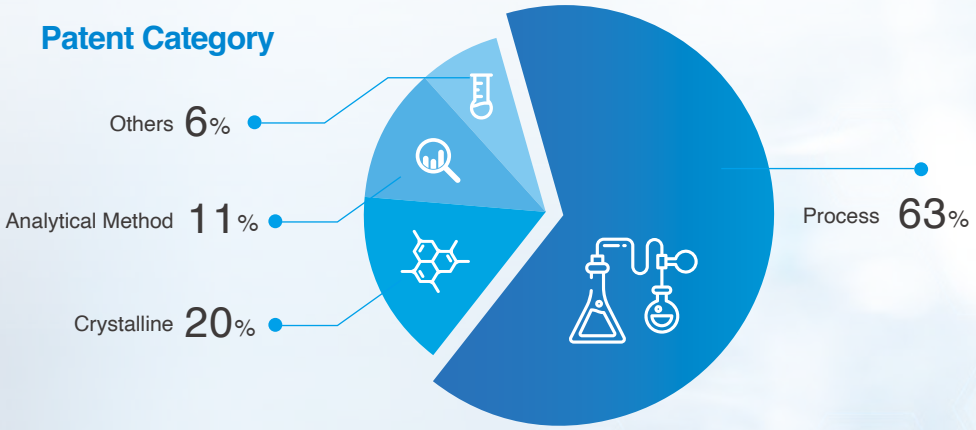
Maintenance of patent

ScinoPharm convenes a meeting once every two years to discuss patent renewal matters, including reviewing all approved patents and performing a comprehensive assessment to achieve effective management and maintenance. The assessment determines whether the patented technology or invention is replaceable, valuable in terms of commercialization, and its position among clients and in the market.

Regarding our patent distribution as of the end of 2025, ScinoPharm has a total of 37 inventions and 132 patents, 83% of which were patents for processes and crystal form products.

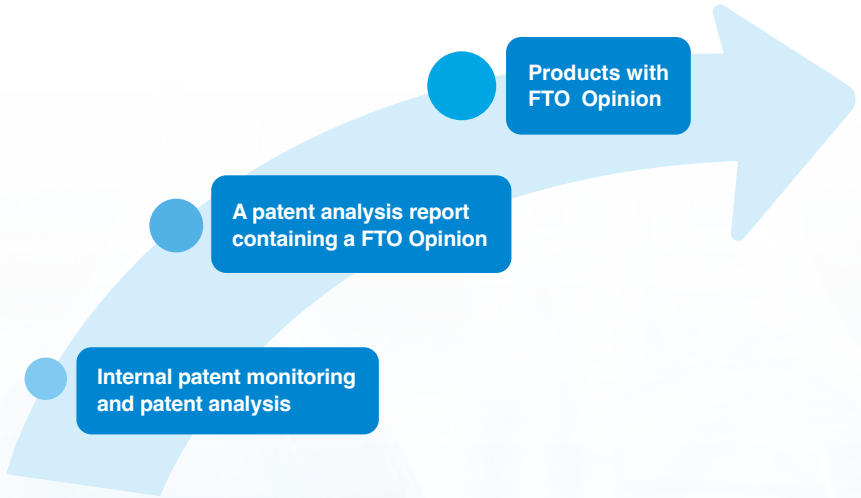
patent certificates from various countries

Patent Category



Freedom-to-Operate (FTO) Analysis

As an API manufacturer representative of Taiwan, ScinoPharm is obligated to provide customers with a freedom to operate (FTO) opinion that products produced by the Company did not infringe any patent. At the request of a department, our Patent Department searches the patent database to determine whether a target product has been patented, and proceeds to update the patent analysis report and verify the product's patent status. Therefore, the Company has an internal product FTO procedure in place:



The Company works closely with global generic pharmaceutical companies to analyze the patent terms for new drugs based on patent litigation cases. By using a model that ultimately aims to avoid patent disputes, we select products with high potential and collaborate with R&D units to supply materials and provide services in relation to R&D and manufacturing as needed by our customers. For in-house employees who are inventors or patent engineers, we offer incentives and rewards to strengthen their competitive advantages and create new value for the Company.

To further strengthen the alignment between intellectual property management and the Company's business objectives, ScinoPharm Taiwan formally implemented the Taiwan Intellectual Property Management System (TIPS) in 2025. The TIPS framework establishes a systematic PDCA-based approach covering the acquisition, protection, maintenance, utilization, and risk management of intellectual property assets.

The Company designated "patent management" as its primary area of verification and formulated its intellectual property policy in alignment with its corporate development blueprint. On November 5, 2025, the Company successfully passed an on-site audit conducted by a third-party certification body and obtained TIPS certification. The certification is valid from December 31, 2025 to December 31, 2026, demonstrating that the Company's intellectual property management system is effectively implemented and capable of sustained operation.

Environmental Protection 3

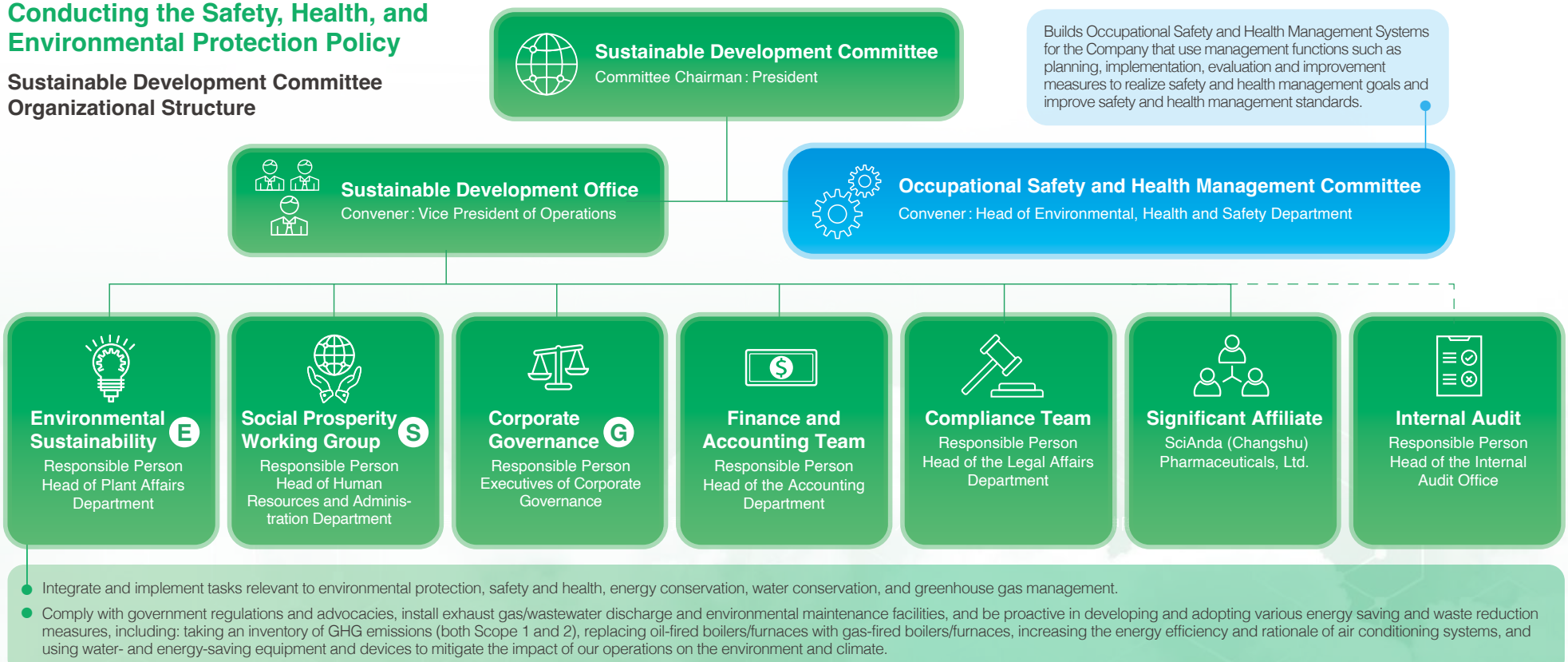
3.1 Safety, Health, and Environmental Protection Policy

With safety, health, and environmental protection as our basic requirements, we insist on establishing a comfortable workplace that can improve employee health. ScinoPharm tackles climate change issues by managing pollution/emission indicators. With the goal of meeting government requirements and market expectations concerning low-carbon economy and use of green energy, we are committed to continuously improving safety, health, and environmental practices to avoid unsafe environment, conducts, and equipment, and to take responsibility for preventing occupational injuries and ensuring employee safety.

In practice, our EHS policy is promoted by forming a cross-departmental task-oriented organization. Specifically, the Company has established two sub-units that report to the Sustainable Development Committee: the Sustainable Development Office and the Occupational Health and Safety Management Committee. The Sustainable Development Office is responsible for promoting and carrying out works related to corporate sustainability; it has an Environmental Sustainability Working Group that takes charge of integrating and promoting work related to environmental protection, safety and health, energy conservation, water conservation, and GHG management. The Occupational Health and Safety Management Committee is tasked with building occupational health and safety management systems for the Company to realize safety and health management goals and improve safety and health management standards.

Conducting the Safety, Health, and Environmental Protection Policy

Sustainable Development Committee Organizational Structure



- Integrate and implement tasks relevant to environmental protection, safety and health, energy conservation, water conservation, and greenhouse gas management.
- Comply with government regulations and advocacies, install exhaust gas/wastewater discharge and environmental maintenance facilities, and be proactive in developing and adopting various energy saving and waste reduction measures, including: taking an inventory of GHG emissions (both Scope 1 and 2), replacing oil-fired boilers/furnaces with gas-fired boilers/furnaces, increasing the energy efficiency and rationale of air conditioning systems, and using water- and energy-saving equipment and devices to mitigate the impact of our operations on the environment and climate.

ScinoPharm does not adopt the ISO 14001 certification. As mentioned earlier, the Company is adequately equipped with an effective environmental management system that is characteristic of the biotechnology and pharmaceutical industry. In addition, we have passed more than 10 plant inspections by pharmaceutical authorities in the United States, Europe, and Japan (e.g., FDA, EMA, EDQM, and PMDA, etc.) since 2004 as well as ESH audits by international pharmaceutical companies (e.g., Pfizer, GSK, and Sanofi), all of which have recognized the Company's environmental management systems. In other words, our environmental management systems are adequate even without the ISO 14001 certification. In 2025, the ScinoPharm did not receive any administrative fines for material violation of environmental laws and regulations, where material violation refers to the material information prescribed in Article 4, Paragraph 1, Subparagraph 26(3) of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

3.2 Energy and Resource Management

Use of Water Resources

The source of water at ScinoPharm is from Nanhua Reservoir and supplied by Taiwan Water Corporation. There are no concerns about land subsidence caused by groundwater withdrawal. Based on inquiries on the Water Risk Atlas, the company's site is located in a non-water-stressed area with low-to-medium water stress (1-2), which indicates that our use of water has no material impact on the source of water.

ScinoPharm is a manufacturer of chemical pharmaceutical products and is located in the Southern Taiwan Science Park (STSP). Wastewater generated from plant activities is first processed in our own wastewater treatment facility, then discharged into the wastewater treatment facility owned by the Southern Taiwan Science Park. Pursuant to the Water Pollution Control Act, the Company commissions an inspection agency every six months to perform sample analysis. Our wastewater was tested and found to be fully compliant with the Park's wastewater standards. Wastewater test reports are submitted to local environmental authorities for reference. There were no significant spillage, leakage, or environmental pollution at the manufacturing sites in 2025.

Water Consumption

	2023	2024	2025
Water Withdrawal (million liters)	149.84	158.72	150.11
Water Discharge (million liters)	80.35	81.42	82.86
Water Consumption (million liters)	69.49	77.30	67.25

Water Withdrawal Intensity

	2023	2024	2025
Annual Production (kg)	19,356	19,978	19,242
Water Withdrawal per kg of Product (million liters / kg)	0.0077	0.0079	0.0078
Water discharge per kg of Product (million liters / kg)	0.0042	0.0041	0.0043
Revenue (NT$ million)	3,006.952	3,139.056	3,108.91
Water Withdrawal per Million NT$ of Revenue (ML/NT$ million)	0.050	0.026	0.048
Wastewater Discharge per Million NT$ of Revenue (ML/NT$ million)	0.027	0.025	0.027

Water Conservation Measures

Water used at ScinoPharm is sourced from Taiwan Water Corporation. Water supplied in the Southern Taiwan Science Park comes from three different sources (i.e., Tanding water facility, Nanhua reservoir, and Wu-Shan-Tou reservoir). Approximately 270,000 m3 of water is supplied on a daily basis. The Park has a water reservoir (that can supply 30,000 tons of water) and a water tower (which stores 3,000 tons of water). ScinoPharm is equipped with a water reservoir that can store 1,600 tons of water for general use and fire prevention purposes.

In January 2025, the World Meteorological Organization (WMO) confirmed 2024 as the warmest year on record. Global climate change exerted an unprecedented impact on earth, with water resources posing a critical concern. At ScinoPharm, both process water and domestic water are consumed. According to statistical analysis, the evaporation of cooling water is high during summer and water consumption is strongly correlated to climate-related factors. We recycle air-con water and RO concentrated wastewater, process them in the cooling water tower, and turn them into reusable water, thereby reducing water consumption and achieving water efficiency. Bathrooms and office pantries are retrofitted with water-saving faucets to save water and ensure the sustainability of precious water resources. Our water conservation measures are described below:

1. Annually, the administration agency of the Southern Taiwan Science Park conducts a park-wide questionnaire survey of water recycling situations. The Company complies by completing the questionnaire and calculates the amount of wastewater we recycle.

   Recycling rate (RT) = 76.5%

2. Air conditioning condensate and wastewater from the water purification system are recycled into cooling towers to save water.

   Recycle discharged wastewater
   Recycle air-con condensed water
   → Recycling Tank → Cooling towers

3. The cycle of concentration (COC) in cooling towers is increased to reduce the amount of cooling water to be discharged.

4. The cooling towers are fitted with a drift eliminator to reduce loss from diffusion and evaporation.

5. Toilet faucets are replaced with water-saving ones.

6. Wastewater from sludge dewatering machine is treated and filtered in a wastewater system, and then reused in sludge dewatering again. This helps to save some water resources every year.

Energy Consumption

ScinoPharm Taiwan is committed to improving the energy efficiency of its in-house equipment and complies with the Bureau of Energy, MOEA's "2025–2028 Energy Users' Energy Conservation Targets and Implementation Plan," working toward an average annual electricity-saving target of 1% over a four-year period.

The Company's energy consumption is primarily derived from purchased electricity and natural gas. In 2025, while investing in production capacity equipment and replacing air-conditioning systems, the Company continued to enhance energy efficiency. Overall energy consumption showed a declining trend; however, natural gas consumption increased due to the mass production of products at the injectable plant. The energy consumption for 2025 is presented below:

Energy Consumption Overview

Category	Energy Type	Unit	2023	2024	2025
Direct Energy (A)	Natural gas	GJ	45,586.54	49,185.16	51,908.11
	Diesel fuel	GJ	55.14	56.95	54.41
	Gasoline	GJ	21.33	23.44	19.45
Indirect Energy (B)	Purchased electricity	GJ	124,381.94	128,091.60	121,656.78
Non-renewable Energy (C)	(A)+(B)	GJ	170,044.95	177,357.15	173,638.76
Renewable Energy (F)	Self-generated and Self-consumed (Solar energy)(D)	GJ	664.37	595.58	685.76
	Purchased Energy (E)	GJ	0	0	0
	(D)+(E)	GJ	664.37	595.58	685.76
Total Energy (G)	(C) +(F)	GJ	170,709.32	177,952.72	174,324.52
Renewable Energy Percentage (H)	(F)/(G)		0.39%	0.33%	0.39%

Note 1：The calorific values prior to 2023 are based on the Energy Statistics Handbook (2019 Edition) published by the Bureau of Energy, Ministry of Economic Affairs (MOEA), Taiwan, referring to the net calorific values of energy products.
Note 2：The calorific value for 2024 is based on information provided by the Tainan Supply Center, Southern District Business Office, Natural Gas Business Division, CPC Corporation, Taiwan.
Note 3：The calorific values for 2025 are based on the calorific values of gasoline, diesel, liquefied petroleum gas, and natural gas as announced by the Energy Administration, Ministry of Economic Affairs (MOEA), Taiwan.
Note 4：1 kWh = 0.0036 GJ (gigajoules)

The reduction strategies implemented and their outcomes are summarized as follows:

1. In 2024, chilled water system operating parameters for production line air-conditioning were adjusted by increasing the setpoint temperature by 1°C from 10:00 p.m. to 5:00 a.m., with estimated electricity savings of 183.456 GJ in 2025.

2. In 2024, NT$862,000 was invested to replace 40 explosion-proof LED lighting fixtures and upgrade air-conditioning fan motors (efficiency improved from 92.7% to 95.4%), with estimated electricity savings of 80.708 GJ in 2025.

3. In 2025, NT$1.24 million was invested to replace plant-wide explosion-proof LED lighting and upgrade aeration tank blowers, with expected electricity savings of 138.924 GJ in 2026.

4. In 2025, the chilled water system Energy Management System (EMS) was completed, integrating chillers, pumps, and electricity data for real-time monitoring and energy performance analysis to support energy efficiency and carbon reduction.

5. In 2026, budget allocation for upgrading chillers and air-conditioning systems is expected to reduce energy consumption and maintenance costs while improving equipment reliability and extending service life.

6. In 2025, the Company issued seven internal communications promoting energy-saving behaviors, including turning off lights, shutting down computers and air-conditioning after work, and encouraging the use of YouBike, to embed energy conservation into daily operations.

7. Color printing control measures were implemented in May 2025. Through system-based management, unnecessary color printing was reduced, and employees were encouraged to adopt black-and-white printing and digital workflows. Color printing volume decreased by approximately 77%, or about 6,700 pages per month, reducing paper, toner, and equipment resource consumption.

   To improve IT energy efficiency, the Company plans to phase in a Windows 10 to Windows 11 upgrade starting October 2025. In the first phase, approximately 15% of devices will be upgraded. The upgraded systems enable the Carbon Aware Windows Update feature, which schedules updates during lower-carbon electricity periods to reduce energy use and environmental impact in IT operations and enhance sustainable IT governance.

Generation of Green Energy

In 2025, the solar panels on the roof of the administration building of ScinoPharm generated 32,360 kWh of electricity, and the revenue from the sale of green electricity was NT$207,717, which was equivalent to a 15,112.12 kg CO2e reduction in GHG emissions. In 2020, we invested NT$5,985,000 in installing solar panels at the injectable plant for self-use. In 2025, the solar panels generated 190,488 kWh of electricity in total, and reduced GHG emissions by 88,957.90kg CO2e. In 2025, the amount of electricity generated from solar energy totaled 222,848 kWh. The Company offers shuttle services. We encourage employees to take public transport so as to reduce fuel consumption, conserve energy, and reduce carbon emissions.

2025 Electricity Generated by the Photoelectric System in the Administration Building

Month	kWh of Power Generated	Unit Price (NT$)	Amount	Carbon Reduction	
				Emissions Reduced (kg of CO2e)	Benefit in terms of Afforestation (ha)
2025/1	2,440	6.419	15,662	1,139.48	0.12
2025/2	2,204	6.419	14,147	1,029.27	0.10
2025/3	3,056	6.419	19,616	1,427.15	0.14
2025/4	3,064	6.419	19,668	1,430.89	0.14
2025/5	3,440	6.419	22,081	1,606.48	0.16
2025/6	3,076	6.419	19,745	1,436.49	0.15
2025/7	2,384	6.419	15,303	1,113.33	0.11
2025/8	3,020	6.419	19,385	1,410.34	0.14
2025/9	2,576	6.419	16,535	1,202.99	0.12
2025/10	2,656	6.419	17,049	1,240.35	0.13
2025/11	2,156	6.419	13,839	1,006.85	0.10
2025/12	2,288	6.419	14,687	1,068.50	0.11
Total for the Year	**32,360.0**		**207,717**	**15,112.12**	**1.53**

Note 1: According to the annual electricity emission factor announced by the Bureau of Energy in 2025, the electricity GHG emission factor was 0.467 kg CO2e/kWh.

Note 2: As for benefits in terms of afforestation, the annual amount of carbon assimilated per hectare of forest land in 2010 was estimated to be 9.9 metric tons, according to research commissioned by the Forestry Bureau of Council of Agriculture.

2025 Electricity Generated in the Injectable Plant

Month	kWh of Power Generated	Carbon Reduction	
		Emissions Reduced (kg of CO2e)	Benefit in terms of Afforestation (ha)
2025/1	11,670	5,449.89	0.55
2025/2	17,430	8,139.81	0.82
2025/3	14,802	6,912.53	0.70
2025/4	18,420	8,602.14	0.87
2025/5	20,946	9,781.78	0.99
2025/6	18,228	8,512.48	0.86
2025/7	15,414	7,198.34	0.73
2025/8	17,304	8,080.97	0.82
2025/9	17,718	8,274.31	0.84
2025/10	14,592	6,814.46	0.69
2025/11	12,858	6,004.69	0.61
2025/12	11,106	5,186.50	0.52
Total for the Year	**190,488.0**	**88,957.90**	**8.99**

Total electricity generated from solar panels during recent 3 years

Year	2023	
Item	Sale of renewable electricity	Self-generated and for self-use electricity
Electricity (kWh)	34,416	184,548
Electricity in total (kWh)	**218,964**	

Year	2024	
Item	Sale of renewable electricity	Self-generated and for self-use electricity
Electricity (kWh)	33,980	165,438
Electricity in total (kWh)	**199,418**	

Year	2025	
Item	Sale of renewable electricity	Self-generated and for self-use electricity
Electricity (kWh)	32,360	190,488
Electricity in total (kWh)	**222,848**	

3.3 Greenhouse Gas (GHG) Emissions

The Company is not required to pay carbon fees pursuant to the Ministry of Environment's Climate Change Response Act (total Scopes 1 and 2 emissions must exceed 25,000 metric tons of CO2e). However, the Company has been included as the Third Batch of Emission Sources requiring to take an inventory of GHG emissions (enterprises whose manufacturing plant consumes more than 20 million kWh of purchased electricity) and report the results by April 30, 2026. As a preemptive response to the FSC's Sustainable Development Roadmap for TWSE- and TPEx-Listed Companies, we sought assistance from an external expert in 2022 to collect inventory data, and in early 2023, we completed the inventory and external verification of our Scopes 1 and 2 emissions in 2022. In 2024, ScinoPharm adopted standards developed by the Science-Based Targets initiative (SBTi) to meet international and customer requirements for environmental protection. We used the GHG Protocol as the standard to conduct the inventory and verification of our subsidiaries' Scopes 1–3 emissions for 2023 and 2024. The significant reduction in Scope 1 emissions in 2025 compared with 2023 was primarily due to the completion of refrigerant replenishment activities in 2023 and 2024.

ScinoPharm Taiwan primarily serves export markets. In response to emerging carbon tariff policies in Europe and the United States, as well as the sustainability expectations of international customers, the Company successfully participated in the Industrial Development Administration, MOEA's 2023 Product Environmental Footprint Promotion Project. With technical support from the Industrial Technology Research Institute, the Company completed the carbon footprint inventory and third-party verification for its target product, SPT1025.

The assessment covered carbon emissions from raw materials and manufacturing processes. Moving forward, the Company will continue to establish carbon footprint data for its key products and develop corresponding carbon reduction strategies.

GHG Emission Inventory

Unit: tCO2e/year

Source of emissions	Item	2023	2024	2025
Direct emissions	Scope 1	11,491	9,831	4,176
Indirect emissions	Scope 2	26,854	25,937	23,964
	Scope 3	27,169	56,615	28,523
Total Emissions		**65,514**	**92,383**	**56,663**

Note 1: The inventory scope includes ScinoPharm Taiwan (the parent company) and its subsidiaries, SciAnda (Changshu) Pharmaceuticals, Ltd. and SciAnda Shanghai Biochemical Technology Co., Ltd.

Note 2: The 2023 and 2024 greenhouse gas emissions data have been verified by a third party.

Note 3: In 2023, Scope 3 emissions covered selected categories under a limited boundary. From 2024 onward, all Scope 3 categories have been fully inventoried and verified.

Note 4: In accordance with PwC Taiwan's 2025 verification requirements for the 2024 reporting year, Scope 1 refrigerant emissions were restated to include both consumption and new equipment containing refrigerants. Scope 3 emissions for 2023 were partially inventoried based on materiality; full coverage was applied from 2024.

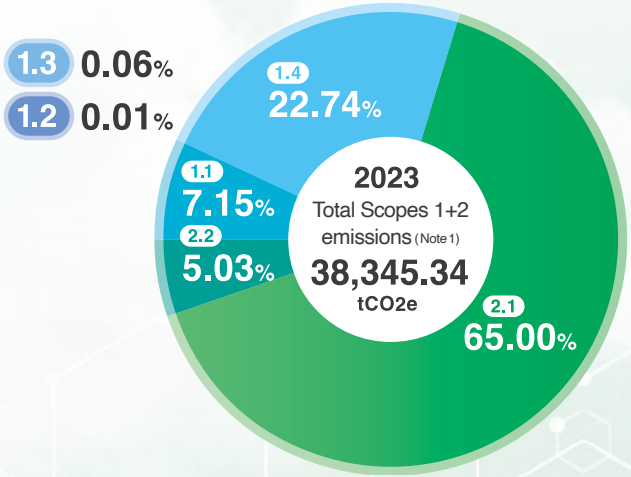
Note 5: The 2025 Scope 1 and Scope 2 emissions are based on preliminary results. Scope 3 inventory was completed in April 2026 and is expected to be verified by Sep 2026.

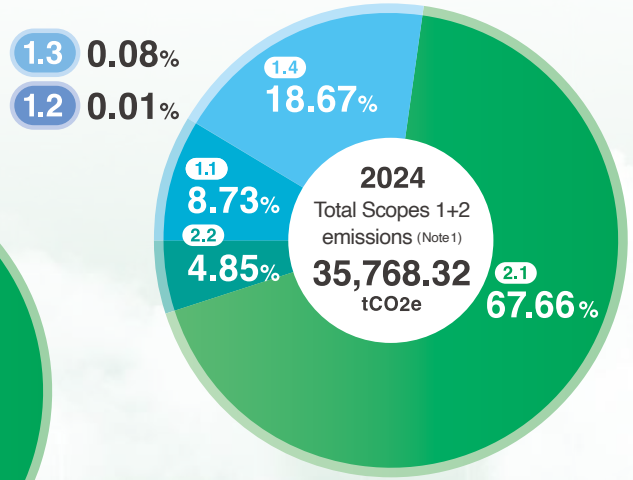
Scopes 1+2 GHG Inventory List

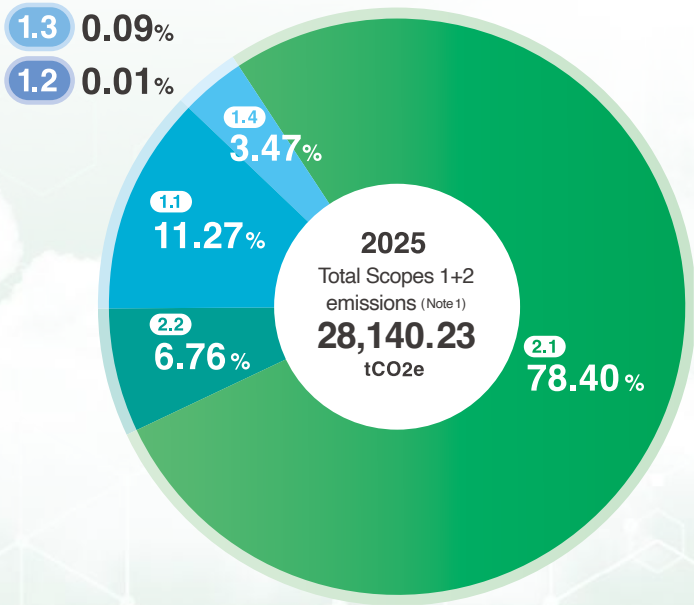
Scope	Details	2023		2024		2025	
		Emissions (tCO2e/year)	Proportion(%)	Emissions (tCO2e/year)	Proportion(%)	Emissions (tCO2e/year)	Proportion(%)
Scope 1 (Category 1)	1.1 Emissions from stationary sources	2,741.24	7.15	3,124.23	8.73	3,172.51	11.27
	1.2 Emissions in processes	5.17	0.01	3.46	0.01	2.66	0.01
	1.3 Emissions from mobile sources	24.52	0.06	26.89	0.08	24.09	0.09
	1.4 Fugitive emissions	8,720.21	22.74	6,676.83	18.67	976.73	3.47
Scope 2 (Category 2)	2.1 Externally purchased electricity	24,925.67	65.00	24,202.03	67.66	22,063.28	78.40
	2.2 Purchased heat power	1,928.53	5.03	1,734.88	4.85	1,900.96	6.76
Total Scopes 1+2 emissions		**38,345.34**	**100.00**	**35,768.32**	**100.00**	**28,140.23**	**100.00**

Note 1:The scope of inventory includes: ScinoPharm Taiwan and its subsidiaries, SciAnda (Changshu) Pharmaceuticals, Ltd. and SciAnda Shanghai Biochemical Technology, Ltd. The greenhouse gas (GHG) emissions data have been verified by an independent third party.

Scopes 1+2 GHG Inventory List







Scope 3 GHG inventory list

Scope 3	Details	2023		2024		2025	
		Emissions (tCO2e/year)	Proportion(%)	Emissions (tCO2e/year)	Proportion(%)	Emissions (tCO2e/year)	Proportion(%)
Category 1	Purchased goods and services	7,804.92	28.73	36,077.15	63.72	7,117.21	24.95
Category 2	Capital goods	-	-	1,385.80	2.45	11,015.42	38.62
Category 3	Fuel and energy-related activities	13,398.49	49.31	14,219.07	25.12	4,976.86	17.45
Category 4	Upstream transportation and distribution	40.57	0.15	172.19	0.30	228.59	0.80
Category 5	Waste generated in operations	4,747.26	17.47	4,125.98	7.29	2,559.82	8.97
Category 6	Business travel	117.31	0.43	84.48	0.15	52.18	0.18
Category 7	Employee commuting	990.22	3.64	531.96	0.94	527.69	1.85
Category 8	Upstream leased assets	-	-	0	0	0	0.00
Category 9	Downstream transportation and distribution	70.85	0.26	0	0	0	0.00
Category 10	Processing of sold products	-	-	0	0	0	0.00
Category 11	Use of sold products	-	-	0	0	0	0.00
Category 12	End-of-life treatment of sold products	-	-	0	0	548.44	1.92
Category 13	Downstream leased assets	-	-	0	0	0	0.00
Category 14	Franchises	N/A	N/A	N/A	N/A	不適用	不適用
Category 15	Investments	-	-	18.08	0.03	1,497.01	5.25
Total Emissions		**27,169.62**	**100.00**	**56,614.71**	**100.00**	**28,523.22**	**100.00**

Note 1: The above table presents consolidated data of the parent company and its subsidiaries. Subsidiaries of ScinoPharm Taiwan include: SciAnda (Changshu) Pharmaceuticals, Ltd., and SciAnda Shanghai Biochemical Technology, Ltd.

Note 2: Scope 3 consists of a total of 15 categories. In 2023, ScinoPharm conducted qualitative and quantitative assessments for seven categories, including Category 1 (Purchased Goods and Services, limited to major raw materials of representative products), Category 3 (Fuel- and energy-related activities), Category 4 (Upstream transportation and distribution, limited to major raw materials of representative products), Category 5 (Waste generated in operations), Category 6 (Business travel), Category 7 (Employee commuting), and Category 9 (Downstream transportation and distribution, limited to major raw materials of representative products). The remaining categories were excluded from the inventory scope due to difficulties in materiality assessment and quantification.

Note 3: In 2024 and 2025, a full Scope 3 inventory covering all applicable categories was conducted. Category 14 (Franchises) was not applicable to ScinoPharm Taiwan.

3.4 Pollution Prevention

Air pollution prevention and control

In terms of general air pollutant emissions, the Company is classified by the Environmental Protection Administration (EPA) as a Category 4 regulated pharmaceutical and general manufacturing process subject to application for installation/modification permits and operating permits. Due to the nature of the industry and the use of natural gas as boiler fuel, the primary air pollutants generated are nitrogen oxides (NOx) and total hydrocarbons (THC). For process emission control, air pollutants from production processes (reactors) are treated through two-stage condensers using different refrigerants to achieve the required cooling temperatures for the removal of volatile organic compounds (VOCs), followed by a scrubber to remove acidic or alkaline gases. For fugitive emissions from storage tanks and equipment components, third-party inspections are conducted quarterly in accordance with regulatory requirements. In addition, the Company implements routine internal inspections for equipment components with higher leak risk, and requires corrective maintenance by maintenance personnel once leakage is identified.

In response to regulatory requirements on hazardous air pollutants and in accordance with the product life cycle SOP, the use of domestically and internationally regulated substances—such as toxic chemicals, drug precursors, chemical weapons-related substances, ozone-depleting substances, and controlled air pollutants (e.g., dichloromethane)—is minimized or avoided from the early stages of product development. Where feasible, these substances are replaced with lower-toxicity alternatives to reduce environmental and health impacts. In addition, starting in 2025, a budget has been allocated to assess the technical feasibility of centralized air pollution control systems. This initiative aims to consolidate exhaust streams from multiple production lines already equipped with air pollution control devices. A non-destructive ultra-low-temperature system (approximately –70°C) will be used to further remove volatile organic compounds (VOCs), reinforcing ScinoPharm Taiwan's commitment to environmental sustainability and continuous improvement.

With regard to substances with ozone depletion potential (ODS), the Company uses chlorodifluoromethane (HCFC-22, also known as R-22) in certain pharmaceutical manufacturing processes as a reaction material. Although HCFC-22 has a relatively low ozone depletion potential (ODP of 0.055) compared with other chlorofluorocarbons, the Company continues to minimize its environmental impact. Through ongoing process optimization, the consumption ratio of HCFC-22 per unit of product has been reduced from 20:1 to 2:1. The Company also continues to evaluate feasible alternative reaction pathways to replace HCFC-22. In parallel, discussions with customers are ongoing to develop new manufacturing processes that eliminate the use of HCFC-22, thereby addressing ozone depletion at the source.

Air Pollutant Emissions Record Sheet

Unit: metric tons/year

Year	2023		2024		2025	
Annual Production (metric tons)	**19.356**		**19.977**		**19.242**	
Item	Emissions(metric tons)	Emissions intensity	Emissions(metric tons)	Emissions intensity	Emissions(metric tons)	Emissions intensity
SOx	0	0	0	0	0.000	0
NOx	10.125	0.523	10.860	0.544	11.716	0.609
TSP	0.074	0.004	0.073	0.004	0.083	0.004
CO	1.549	0.080	1.661	0.083	1.792	0.093
THC	8.210	0.424	7.679	0.384	8.033	0.417

Note: The Company has an extensive product portfolio. Our air pollutant emissions therefore vary according to product schedules for the year and annual production output. We will nevertheless continuously optimize our manufacturing processes to reduce air pollution.

Use of HCFC-22

Unit: metric tons/year

Year	2021	2022	2023	2024	2025
Usage of HCFC-22	1.6	0(Unused)	2	3.2	5.6

Waste Disposal

To prevent industrial waste from causing environmental pollution within and outside the plant, ensure proper waste tracking, safeguard employee health, and fulfill social responsibility, the Company has established an Industrial Waste Management Procedure to ensure compliance with environmental regulations.

Waste generated by ScinoPharm Taiwan is primarily treated at the Science Park Resource Recycling Center, which offers flexible logistics and reduces carbon emissions from transportation due to local processing. Waste that cannot be handled by the center, including recyclable waste, is managed by qualified external contractors. No waste is exported for overseas treatment.

As a pharmaceutical manufacturer, the Company uses significant amounts of solvents in manufacturing processes and equipment cleaning to comply with GMP requirements and prevent cross-contamination, which limits solvent reuse. Solvent waste represents the largest portion of total waste. To support energy conservation, carbon reduction, circular economy principles, and international environmental expectations, the Sustainability Development Committee has set a waste reduction target of 1–2% annually (excluding reused waste), using 2023 as the base year.

The Company also continues to implement waste reduction initiatives for general industrial waste, including paperless workflows, photocopy paper control, and improved source separation. These measures have gradually delivered tangible results in waste reduction and continue to support progress toward resource circularity and waste minimization goals.

The Company's internal waste reduction initiatives include the following:

1. Process optimization to reduce solvent use at the source. In 2025, solvent consumption was reduced by 13 metric tons, lowering material procurement costs by approximately NT$950,000.
2. Recycling and reuse of raw materials (including solvents) in manufacturing processes. This initiative reduces resource consumption, waste treatment costs, and carbon emissions. In 2025, 187 metric tons of materials were recycled for reuse, generating cost savings of approximately NT$35.74 million.
3. Optimization of equipment cleaning procedures and evaluation of inorganic cleaning alternatives to replace organic solvents. In 2025, this resulted in reductions of 26.4 metric tons of methanol and 1.3 metric tons of acetone, with cost savings of approximately NT$297,000.
4. An environmental capital investment of approximately NT$20 million to establish an on-site waste liquid reuse system. The system treats pharmaceutical process waste via stripping technology to produce secondary products for external reuse, and also works with licensed recycling contractors to enhance overall solvent reuse efficiency.

Total Waste Quantity

Year	2023 (Base year)	2024	2025
Total Waste (metric tons)	2,998.28	2,927.00	2,842.86
Variance vs. Base Year (%)		▼ - 2.4%	▼ - 5.18%

Note: Excludes waste sent for recycling or reuse.

Disposal Methods for Hazardous and Non-Hazardous Waste (Past Three Years)

Unit: metric tons

ScinoPharm Waste Disposal was off-site									
Item \ Year	Hazardous Waste				Item \ Year	Non-Hazardous Waste			
	2023	2024	2025	Treatment Method		2023	2024	2025	Treatment Method
General solvent waste (C-0301)	2,441.810	2,410.180	2,391.940	Incineration method	Halogenated solvent waste (D-2301)	97.620	123.055	100.340	Incineration method
General solvent waste (C-0301)	164.940	148.860	193.570	Physical treatment (Reuse)	Organic sludge (D-0901)	165.700	105.370	50.150	Incineration method
General solvent waste (C-0301)	724.690	644.340	653.440	Reuse	Drug waste (D-2409)	13.050	20.070	15.576	Incineration method
Liquid waste with high water conten (C-0301)	85.960	126.030	143.660	Incineration method	General solid waste (D-2399)	88.870	93.640	80.550	Incineration method
Dimethyl sulfate (B-0342)	-	0.210	0.000	Incineration method	Domestic waste (D-1801+H-0002)	36.140	35.703	45.246	Incineration method
Inflammable halogenated solvent waste (C-0301)	42.600	-	0.000	Incineration method	Wood waste (R-0701)	7.790	10.440	8.700	Reuse
Hazardous filter (B-0399)	5.960	3.250	8.670	Incineration method	Activated carbon waste (D-2403)	0.960	0.670	0.000	Incineration method
Empty barrel for toxic chemical waste (B-0399)	-	5.540	0.000	Reused after cleaning	Precious metal waste (D-2624)	0.246	0.047	0.607	Recycled after heat treatment
Hazardous liquid waste (B-0399)	5.090	-	0.000	Incineration method	Waste paper mixture (D-0699)	13.190	4.120	1.250	Incineration method
Empty barrel for general waste (C-0301、C-0201、C-0202)	175.630	190.980	188.710	Reused after cleaning	Waste oil mixture (D-1799)	-	1.120	0.710	Incineration method
Infectious waste (C-0514)	0.980	0.939	1.195	Incineration method	Waste glass (R-0401)	1.440	-	0.000	Reuse
Other hazardous waste	-	-	0.000	Incineration method	Waste plastic mixture (D-0299)	0.350	-	0.000	Incineration method
Other corrosive industrial waste mixtures (C-0299)	-	2.505	0.000	Chemical treatment					
Other corrosive industrial waste mixtures (C-0299)	-	0.140	3.572	Incineration method					
Total (Net of Reuse)	**2,582.400**	**2,543.254**	**2,549.037**		**Total (Net of Reuse)**	**415.880**	**383.748**	**293.822**	

Note: 1.Data on the output/disposal/storage of significant industrial waste produced by the Company are obtained from the actual source of production and reported online every month as required by law.
2.Hazardous wastes are wastes in Categories A, B, and C; non-hazardous wastes are wastes in Category D or R, such as domestic waste, wood waste, oil waste, halogenated solvent waste, and sludge.
3.Incineration method excludes energy recovery.
4.The physical treatment method is distillation and heat treatment for fractional distillation to separate mixed solvents with multiple components, and is used to recycle high purity solvents.
5.Source: Business waste reporting and management information system of the Environmental Protection Administration, Executive Yuan.

Water Pollution Prevention and Control

ScinoPharm Taiwan is a multi-purpose API manufacturer. To manage highly variable wastewater characteristics in terms of quality and volume, the Company has adopted a membrane bioreactor (MBR) system combining activated sludge and membrane filtration, a standard technology used by major international pharmaceutical companies. The system enables efficient treatment of process wastewater containing pharmaceutical residues. To ensure stable operation, wastewater quality is routinely monitored, and effluents are reviewed through Waste Reduction Team meetings. Wastewater with potential concerns is further assessed using a respirometer (Strathox) for toxicity inhibition analysis, with appropriate discharge controls applied.

Treated wastewater is processed on-site to meet Science Park effluent standards before final treatment at the park's centralized wastewater facility, ensuring no direct discharge to receiving water bodies from the Company's plant. Regarding Pharmaceuticals in the Environment (PiE), ScinoPharm Taiwan has established an assessment and management framework in line with the Pharmaceutical Supply Chain Initiative (PSCI). The process includes ecotoxicological data collection, hazard identification, exposure and effect assessments (PEC/PNEC), and risk characterization. Based on results, mitigation measures such as API monitoring in wastewater and additional treatment controls are implemented. Annual assessments are conducted for major production processes, particularly cytotoxic, steroid, and antibiotic products. The 2025 assessment indicated an insignificant environmental risk to aquatic ecosystems.

SPT No.	Category	PEC/PNEC		Environmental Risk
SPT1025	Cytotoxic	Acute : 0.000000441	Chronic : 0.00000581	Insignificant risk (Lowest limit based Chronic)
SPT1091	Cytotoxic	Acute : 0.00224	Chronic : 0.0444	Insignificant risk (Lowest limit based Chronic)
SPT1113	Non-cytotoxic	Acute : 0.00925	Chronic : 0.184	Insignificant risk (Lowest limit based Chronic)
SPT1217	Steroid	Acute : 0.047	Chronic : 0.178	Insignificant risk (Lowest limit based Chronic)
SPT1308	Cytotoxic	Acute : 0.0182	Chronic : 0.364	Insignificant risk (Lowest limit based Chronic)
SPT2096	Non-cytotoxic	Acute : 0.000197	Chronic : 0.00392	Insignificant risk (Lowest limit based Chronic)
SPT3110	Non-cytotoxic	Acute : 0.0047	Chronic : 0.0937	Insignificant risk (Lowest limit based Chronic)

Management of Toxic and Hazardous Chemicals and Other Regulated Substances

In accordance with the Product Life Cycle SOP, the use of domestically and internationally regulated chemicals is avoided or minimized from the early stages of product and process development. These include toxic substances, drug precursors, chemical weapons-related substances, ozone-depleting substances, and hazardous air pollutant–controlled substances (e.g., dichloromethane). Where feasible, such substances are replaced with lower-toxicity alternatives to reduce environmental impact and occupational exposure risks.

For the management of toxic chemicals and drug precursors, ScinoPharm Taiwan has established designated responsible personnel in accordance with legal requirements, with additional departmental management staff overseeing operations. Usage quantities are recorded, storage areas are clearly labeled, and all materials are securely locked after working hours. Certified hazardous chemical response personnel are in place, with annual refresher training and inclusion of chemical incident response in the Emergency Response Team (ERT) training program to strengthen emergency preparedness and mitigate risks.

Soil Pollution Prevention and Control

ScinoPharm Taiwan is located in the Tainan Science Park, where no sites are listed in the national soil and groundwater pollution remediation database. The Science Park Administration conducts continuous groundwater monitoring to establish a comprehensive database and provide early warning for potential risks, with all results complying with regulatory standards.

Since its establishment in 1999, ScinoPharm Taiwan has installed five groundwater monitoring wells around the plant to ensure operations do not cause soil or groundwater contamination. Regular monitoring confirms compliance with environmental standards. The 2024 wet-season monitoring results showed that all tested parameters — including heavy metals, volatile organic compounds (VOCs), and semi-volatile organic compounds (SVOCs) — were either below regulatory limits or not detected.

Supplier Environmental Assessments and Audits

To ensure suppliers appropriately and safely manage manufacturing and distribution processes, the Company conducts initial assessments through an occupational safety, health, and environmental questionnaire to evaluate suppliers' ESG management awareness and capabilities.

Supplier performance is further assessed through remote audits or on-site inspections of production facilities to verify compliance with environmental requirements, including waste, emissions, and energy management. The evaluation also covers environmental performance and continuous improvement capabilities to ensure compliance with applicable environmental regulations and standards.

In 2025, the Company completed 29 supplier quality audits and 6 audits of waste disposal contractors. (Note: Supplier audits cover warehouse management, shipment release, quality systems, production processes, and inspection records.)

Frequency of Supplier Audits

Audit Type \ Year	2023	2024	2025
On-site Audit	20	13	24
Remote Audit	11	2	1
Third-party Audit Report	6	6	3
Written document review	3	0	1

Recalling Rates of Sold Products and Packaging Materials

ScinoPharm's main products are highly reactive APIs and are mostly exported overseas, meaning that the entire process from production to sales must comply with the CGMP regulations. Once a product is packaged, the packaging materials should not be reused to prevent cross-contamination between products.

Friendly Workplace 4

4.1 Workforce Overview

ScinoPharm has invested in the pharmaceutical industry for more than two decades. In terms of industry characteristics, ScinoPharm is a knowledge- and technology-intensive company that is home to a pool of high-caliber talents. The Company offers competitive salaries and benefits, smooth job rotation mechanisms, and a comprehensive training system, creating a friendly, stable workplace environment that motivates talented employees to remain in the organization. We also recruit talented biomedicine researchers from various professional fields, and maintain positive relations with universities to promote industry-academia collaboration and entice talents to join our organization. As of December 31, 2025, ScinoPharm has a total of 729 employees, more than 80% of which have a bachelor's degree or above and about 40% have a master's or doctorate degree. Our workforce constitutes a team of professionals who inject momentum in the growth of the Company. ScinoPharm has devoted years to recruiting outstanding talents in Taiwan. More than 70% of our employees have their household registration in Tainan City, over 80% are from southern Taiwan (Tainan, Kaohsiung, and Pingtung), and 96% of Division-level managers or above are Taiwanese nationals. In 2025, workforce allocation was based on the number of product orders received and career development needs; nearly 83 employees were employed, and the overall turnover rate was 13%. The number of employees did not change significantly during the reporting period (2025) and between reporting periods (2024 and 2025).

Talent Recruitment and Retention Policy

To build a stable and sustainable talent pipeline, ScinoPharm Taiwan actively recruits talent through campus recruitment, job fairs, and industry–academia collaboration. Internship programs serve as a key mechanism for developing young talent. Through long-term partnerships with universities, students gain early exposure to the pharmaceutical industry, acquire practical knowledge and workplace culture, and bridge the gap between academic learning and practice.

Since 2023, the Company has implemented an internship development program, assigning students to R&D, quality, and production functions. Through mentorship and project-based learning, students integrate theory with practice and deepen their understanding of GMP and operational processes. To further enhance talent development, the internship period was extended from six months to one year, and eligibility was expanded to include five-year junior college students.

In 2025, an “Internship Achievement Presentation” was held under the theme “GMP Practical Experience,” where students demonstrated how academic knowledge can be applied in a GMP-regulated environment, strengthening industry–academia collaboration.

From 2023 to 2025, a total of 41 students participated in the program. In 2023, 15 interns participated, with 87.5% of those intending employment joining the Company. In 2024, 10 interns participated, with positive feedback on workplace safety, team culture, and structured mentorship. In 2025, 16 interns participated, achieving an average satisfaction score of 9 out of 10; 66.7% of those intending employment expressed willingness to stay, and two high-performing interns were hired full-time.

Looking ahead, ScinoPharm Taiwan will continue strengthening partnerships with academic institutions through a structured internship program to support long-term talent development and contribute to workforce sustainability in the biopharmaceutical industry.

An Inclusive, Equality-Embracing Workplace

ScinoPharm operates globally and is committed to fostering an inclusive and internationalized workplace that embraces diversity and equality. The Company provides equal opportunities in recruitment, employment, and career development, and hires and develops talent based on job requirements and competencies. Discrimination based on gender, age, race, religion, nationality, or other legally protected characteristics is strictly prohibited.

The gender ratio of ScinoPharm’s workforce is approximately 66:34 (male to female). Women account for 39% of managers at director level and above, while female representation in senior management reaches 75%, reflecting the Company’s commitment to equal opportunity and workforce diversity.

In addition to local employees, ScinoPharm employs 102 foreign nationals from Japan, Malaysia, Indonesia, the Philippines, and China, accounting for 14% of the total workforce. Indonesian employees represent the largest proportion of foreign staff.

To support cultural and religious inclusion, the Company has established a Muslim prayer room. In 2025, ScinoPharm continued to organize Eid al-Fitr celebrations and shared Indonesian cuisine with all employees, enabling Indonesian colleagues to celebrate in a culturally familiar environment. These initiatives demonstrate the Company’s commitment to fostering a diverse, equitable, and inclusive workplace. For further details, please refer to Section 5.1 Social Inclusion.

Organize Eid al-Fitr event series

Workforce Structure Over the Past Two Years

Employee Employment Types

Unit: person

Year		2024				2025			
Gender		Male	Female	Total	Ratio	Male	Female	Total	Ratio
Total		502	238	740	100.00%	482	247	729	100.00%
Fixed-term contract	Full-time Employees	77	12	89	12.03%	74	16	90	12.35%
	Part-time Employees	1	3	4	0.54%	0	1	1	0.14%
Non-fixed term contract	Full-time Employees	424	222	646	87.30%	408	229	637	87.38%
	Part-time Employees	0	1	1	0.14%	0	1	1	0.14%
Non-guaranteed hours employees		0	0	0	0	0	0	0	0

Employee Structure by Age, Job Level, Education, and Location

Unit: person

Year		2024				2025			
Gender		Male	Female	Total	Ratio	Male	Female	Total	Ratio
Total		502	238	740	100.00%	482	247	729	100.00%
Position	Senior executives	1	4	5	0.68%	1	3	4	0.55%
	Mid-level and entry-level managers	62	30	92	12.43%	68	32	100	13.72%
	Specialists	140	142	282	38.11%	135	148	283	38.82%
	Other personnel	299	62	361	48.78%	278	64	342	46.91%
Education	Ph.D.	12.43%	13	36	4.86%	21	13	34	4.66%
	Master's Degree	68	117	251	33.92%	131	118	249	34.16%
	Bachelor's Degree	32	103	362	48.92%	246	113	359	49.25%
	Vocational High School and Below	100	5	91	12.30%	84	3	87	11.93%
Nationality	Taiwan	13.72%	218	641	86.62%	405	222	627	86.01%
	Foreign countries	140	20	99	13.38%	77	25	102	13.99%
Age	20—29	142	51	132	17.84%	75	58	133	18.24%
	30—50	282	160	498	67.30%	313	154	467	64.06%
	>50	38.11%	27	110	14.86%	94	35	129	17.70%
Household Registration	Tainan	367	153	520	70.27%	355	161	516	70.78%
	Outside Tainan	135	85	220	29.73%	127	86	213	29.22%

Note: Senior executives refer to personnel at the central level or above; Mid-level and entry-level managers refer to those with other managerial roles; Specialists refer to company-approved persons with professional skills in pharmaceutical laws and regulations, quality assurance, and research and development, and other personnel refer to administrators and technicians.

In addition, ScinoPharm provides equal employment opportunities to persons with disabilities. As of December 31, 2025, the Company employed 8 full-time employees with disabilities, exceeding the statutory requirement. These employees are assigned suitable roles based on the principle of "the right person in the right position," in line with their abilities and interests.

Employment of Employees with Disabilities Over the Past Three Years

Category \ Year	2023	2024	2025
Number of employees per statutory requirement	7	7	7
Number of employees hired	8	9	8

Note: The stipulated number of employees refers to the requirement mandated in Article 38 of the People with Disabilities Rights Protection Act.

Competitive Remuneration and Reward System Linked to Overall Performance

Employees are a company's most valuable asset. For this reason, we place a high regard on the salary and benefits of employees, providing protection that is superior to those stipulated in relevant laws and regulations. We are committed to meeting the basic salary requirements and providing our employees a living wage that is approved by IDH standards to ensure that they receive sufficient wage to afford a decent standard of living. According to the IDH-recognized living wage benchmark series (WageIndicator Typical Family Methodology), the legal minimum wage in Taiwan in 2025 was higher than the typical minimum wage estimated by the WageIndicator. All employees of ScinoPharm receive a wage above Taiwan's minimum wage, with entry-level employees earning on average 1.2 times the minimum wage. Additionally ScinoPharm makes plans for salary adjustments in proportion to consumer price increases. In 2025, our average salary increase was 2.2 times higher than the consumer price increase.

ScinoPharm upholds the principle of equal pay for equal work and abides by local labor laws and regulations. Employee salary is based on the responsibilities, professional knowledge, experience, and competencies required of the job position, and also on market salary standard and overall economic indicators, as well as the value and responsibilities in the professional market. In 2025, there were 700 full-time employees in non-managerial positions, whose average pay for the year was NT$868 thousand and median pay was NT$817 thousand. Men-to-women pay ratio was 1:0.92, which shows that ScinoPharm adopts a fair salary structure, offers competitive salaries, and ensures gender equality in the workplace.

Salary of Full-Time Non-Managerial Employees in the Past Two Years

Category \ Year	2024	2025	Changes(%)
Average annual number of full-time non-Employee (persons)	707	700	-0.99%
Average pay for the year (NT$ thousand)	885	868	-1.92%
Median salary (NT$ thousand)	829	817	-1.45%

Note: For more information, please refer to the "Salary of Full-Time Non-Managerial Employees" disclosed on the Market Observation Post System. (to access: Market Observation Post System → Corporate Governance → Corporate ESG-related Information → Employee Benefits and Compensation Statistics → Salary of Full-Time Non-Managerial Employees)

ScinoPharm upholds the ideal of sharing profits with employees. Where the Company has annual profits at the end of a financial year, not less than two percent (2%) of the profits for such year shall be allocated to employees as employees' compensation. The Company has a performance management system in place, that links the Company's business profits to employees' individual performance. Such system serves to motivate well-performing employees to further develop their capabilities as an individual and as a team, so as to enhance their general performance at work.

Diversified Communication Channels to Promote Labor-Management Co-Prosperity

The Company places emphasis on two-way communication with employees. We have established labor-management meetings and Employee Welfare Committee in accordance with law, appointing new members periodically to facilitate the collection of diverse opinions from employees. Our internal communication channels including email, Intranet, and electronic publications, keep employees promptly informed of company activities and policies. Employee feedback is collected from employee surveys and employee suggestion box, which is located in the break room, and also during labor-management meetings and meetings with the Employee Welfare Committee. Although our employees did not organize a labor union, hence no collective bargaining agreement, they can appoint a representative to discuss matters on their behalf. In 2025, four welfare committee meetings and seven labor-management meetings were held, achieving 100% response to opinions from labor representatives. In addition, ScinoPharm Taiwan conducts regular meetings with managers, employees, and internal departments to enhance understanding of the Company's operations and business development, while providing channels for employee participation a nd feedback. An employee suggestion box is also in place, achieving a 100% response rate in 2025.

The Company strictly complies with and enforces government laws and regulations. We also value two-way communication with employees to ensure harmonious labor-management relationship. There are employee reporting channels and reward and punishment management measures internally. Since its inception, the Company has not sustained any losses due to labor-management dispute. In addition, we have a System for Reporting Unethical Conducts in place to collect feedback from external parties and protect the interest and rights of the Company and its other stakeholders.

Protect human rights and the right to work

Apart from an emphasis on humanistic management, our human resource system is established in accordance with constitutional mandates regarding human rights protection, the Act of Gender Equality in Employment which protects gender equality in right-to-work, the Labor Standards Act which protects workers' rights, and international human rights conventions including the Universal Declaration of Human Rights, the International Bill of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. Our labor contract is in compliance with relevant local laws and regulations. We prohibit use of child labor, forced labor, human trafficking and differential treatment or any forms of discrimination on the basis of gender, race, marital status, religion, party affiliation, gender orientation, job rankings, nationality, and age in the appointment, evaluation, and promotion of employees. We respect the human rights of internal and external stakeholders. Our corporate culture attaches importance to mutual respect and gender equality in alignment with the principles of diversity, equity, and inclusion (DEI). We have measures and programs in place to prevent, report, and punish sexual harassment and workplace violence. These measures are published on the Company's Intranet website so as to maintain harmonious relations in the workplace. Any personnel changes required for organizational restructuring are handled in accordance with the Labor Standards Act. In 2025, there were no complaints concerning violation of stakeholders' human rights, nor incidents related to child labor, forced labor, or human trafficking.

4.2 Employee Benefits and Care

ScinoPharm Taiwan is committed to fostering a positive and motivating workplace while maintaining competitive employee welfare programs to attract and retain talent, enhance employee satisfaction, and improve organizational performance.

Over the past three years, the workforce has remained stable at approximately 718 employees (±5%), and the management retention rate reached 95% in 2025. Employee turnover increased slightly by 2% compared with the previous year, mainly due to talent competition from the technology sector.

The Company will continue to strengthen talent retention through annual salary adjustments, internal mobility opportunities, and career development programs to support employee growth, retain key talent, and maintain a healthy turnover rate.

New Hire Retention Rate

2024		Number of Employees at End of the Year			Number of New Employees			Percentage of New Hires		
Category		Male	Female	Total	Male	Female	Total	Male	Female	Total
Position	Senior executives	1	4	5	0	0	0	0%	0%	0%
	Mid-level and entry-level managers	62	30	92	2	1	3	3%	3%	3%
	Specialists	140	142	282	13	19	32	9%	13%	11%
	Other personnel	299	62	361	25	12	37	8%	19%	10%
Age	21-30	81	51	132	16	18	34	20%	35%	26%
	31-40	163	87	250	14	11	25	9%	13%	10%
	41-50	175	73	248	8	2	10	5%	3%	4%
	51-60	78	25	103	2	1	3	3%	4%	3%
	60 or older	5	2	7	0	0	0	0%	0%	0%
Total		**502**	**238**	**740**	**40**	**32**	**72**	**8%**	**13%**	**10%**

2025		Number of Employees at End of the Year			Number of New Employees			Percentage of New Hires		
Category		Male	Female	Total	Male	Female	Total	Male	Female	Total
Position	Senior executives	1	3	4	0	0	0	0%	0%	0%
	Mid-level and entry-level managers	68	32	100	1	1	2	1%	3%	2%
	Specialists	135	148	283	16	28	44	12%	19%	16%
	Other personnel	278	64	342	27	10	37	10%	16%	11%
Age	21-30	84	69	153	23	25	48	27%	36%	31%
	31-40	150	84	234	15	11	26	10%	13%	11%
	41-50	169	68	237	5	3	8	3%	4%	3%
	51-60	74	24	98	1	0	1	1%	0%	1%
	60 or older	5	2	7	0	0	0	0%	0%	0%
Total		**482**	**247**	**729**	**44**	**39**	**83**	**9%**	**16%**	**11%**

Turnover Rate

Year/Category	Category		Number of Employees at End of the Year			Resignations														
						Number of Voluntary Resignations		Number of Non-Voluntary Resignations		Number of Departing Employees	Voluntary Turnover Rate			Non-Voluntary Turnover Rate			Turnover Rate		
			Male	Female	Total	Male	Female	Male	Female	Subtotal	Male	Female	Total	Male	Female	Total	Male	Female	Total
2024	Position	Senior executives	1	4	5	0	0	0	0	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Mid-level and entry-level managers	62	30	92	3	0	0	0	3	5%	0%	3%	0%	0%	0%	5%	0%	3%
		Specialists	140	142	282	20	15	2	1	38	14%	11%	12%	1%	1%	1%	16%	11%	13%
		Other personnel	299	62	361	31	12	1	0	44	10%	19%	12%	0%	0%	0%	11%	19%	12%
	Age	21-30	81	51	132	21	9	0	1	31	26%	18%	23%	0%	2%	1%	26%	20%	23%
		31-40	163	87	250	15	11	0	0	26	9%	13%	10%	0%	0%	0%	9%	13%	10%
		41-50	175	73	248	12	4	2	0	18	7%	5%	6%	1%	0%	1%	8%	5%	7%
		51-60	78	25	103	5	2	1	0	8	6%	8%	7%	1%	0%	1%	8%	8%	8%
		60 or older	5	2	7	1	1	0	0	2	20%	50%	29%	0%	0%	0%	20%	50%	29%
	Total		**502**	**238**	**740**	**54**	**27**	**3**	**1**	**85**	**11%**	**11%**	**11%**	**1%**	**0%**	**1%**	**11%**	**12%**	**11%**
2025	Position	Senior executives	1	3	4	0	0	0	0	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
		Mid-level and entry-level managers	68	32	100	1	3	1	0	5	1%	9%	4%	1%	0%	1%	3%	9%	5%
		Specialists	135	148	283	13	20	1	1	35	10%	14%	12%	1%	1%	1%	10%	14%	12%
		Other personnel	278	64	342	46	6	2	0	54	17%	9%	15%	1%	0%	1%	17%	9%	16%
	Age	21-30	84	69	153	19	7	1	0	27	23%	10%	17%	1%	0%	1%	24%	10%	18%
		31-40	150	84	234	28	13	0	1	42	19%	15%	18%	0%	1%	0%	19%	17%	18%
		41-50	169	68	237	10	8	1	0	19	6%	12%	8%	1%	0%	0%	7%	12%	8%
		51-60	74	24	98	3	1	2	0	6	4%	4%	4%	3%	0%	2%	7%	4%	6%
		60 or older	5	2	7	0	0	0	0	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total		**482**	**247**	**729**	**60**	**29**	**4**	**1**	**94**	**12%**	**12%**	**12%**	**1%**	**0%**	**1%**	**13%**	**12%**	**13%**

1.The above data are based on employees on payroll as of the end of 2024 and 2025, as recorded in the HR information system, with no assumptions applied.
2.Number of new hires/employees who resigned includes foreign employees. The number of new hires does not exclude new employees who resigned during the year.
3.Percentage of new employees (%) = Number of new employees / Total number of employees at the end of the year.
4.Turnover rate (%) = Number of employees in said category who resigned on the said year / Total number of employees at the end of the year.
5.Number of employees who resigned includes those that resigned voluntarily or were dismissed and those that retired.

Workplace Environment with a Focus on Work - Life Balance

The Company offers flexible work arrangements for employees to meet family needs. In other words, employees may start and finish their workday when they want, as long as they work eight hours a day. For employees who have to work overtime outside normal working hours due to busy seasons or shift preparation, the Company will extend the working hours with the approval of a labor-management conference. Overtime pay and severance pay are calculated in accordance with government labor regulations. There were neither labor-related violations in 2025 nor forced overtime.

To support work–life balance, ScinoPharm Taiwan provides annual leave benefits that are more favorable than statutory requirements. Employees are eligible for annual paid leave from their first year of employment, with additional leave entitlements within the first two years, enabling new employees to rest and recharge.

The Company also offers a range of statutory and company-enhanced leave benefits, including sick leave, marriage leave, prenatal check-up leave, maternity leave, paternity leave, menstrual leave, personal leave, family care leave, funeral leave, official leave, as well as special pandemic-related leave during COVID-19.

To support family-friendly policies, ScinoPharm Taiwan provides prenatal health education and counseling for pregnant employees. Employees with at least one year of service and children under 12 years old are eligible for childcare subsidies. Employees with at least three months of service whose children are enrolled in junior high school or above and meet specified academic performance criteria may apply for scholarships.In 2025, these family-friendly measures benefited 139 employees, with total support of NT$341,100.

The Company implements an unpaid parental leave policy to help employees meet their family and career needs. In 2025, a total of 9 employees applied for unpaid parental leave. The reinstatement rate was 69% for the year, and they all returned to their original positions.

Unpaid Parental Leave in the Past 3 Years

Year	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees who actually applied for unpaid parental leave in the current year (A)	1	4	5	4	10	14	3	6	9
Number of employees to be reinstated after unpaid parental leave in the current year (B)	2	2	4	1	7	8	5	8	13
Number of employees reinstated after unpaid parental leave in the current year (C)	1	2	3	1	7	8	1	8	9
Number of employees reinstated after unpaid parental leave in the previous year (D)	1	4	5	1	2	3	1	7	8
Number of employees reinstated from unpaid parental leave in the previous year and who have worked for one year since (E)	1	3	4	1	2	3	1	6	7
Reinstatements after unpaid parental leave (%) (C/B)	50%	100%	75%	100%	100%	100%	20%	100%	69%
Retention rate (%) (E/D)	100%	75%	80%	100%	100%	100%	100%	86%	88%

* Reinstatement after Unpaid Parental Leave in 2025 = Number of employees reinstated after taking a parental leave in 2025 / Number of employees expected to be reinstated after taking a parental leave
* Retention rate = (Number of employees reinstated who continued to work for more than one year after unpaid parental leave in 2024)/(Number of employees reinstated after unpaid parental leave in 2024). The company's retention rate in 2025 was 88%
* Number of employees who were eligible to apply for unpaid parental leave in 2025 was 56 = number of employees who applied for maternity leave and paternity leave in 2023-2025

Retirement System

ScinoPharm has established a retirement system for employees in accordance with law. Employees who joined the Company on or before June 30, 2005 may opt for the old pension system, in which case the Company contributes at least 2% of employees' monthly salary as pension to their labor pension account. We have also established a Labor Retirement Reserve Supervision Committee to oversee pension operations and management and ensure that the relevant pension reserve is sufficient to cover the pension funds to be paid to employees who are eligible to retire in 2025. For employees who joined ScinoPharm after July 1, 2005, the Company contributes not less than 6% of their monthly salary in accordance with the law. These employees may choose to appropriate 0% to 6% of their salary to their individual pension account.

Other Benefits

ScinoPharm is committed to creating a happy workplace and establishing a variety of employee welfare measures. The Company has established the Employee Welfare Committee in accordance with the Employee Welfare Fund Act to provide employees with various benefits. We organize different activities to promote employee relations, and offer them the following incentives and benefits:

Employee Health

The Company purchases labor insurance and national health insurance for all employees in accordance with law and regulations. We also purchase liability insurance, life insurance, medical insurance, and business travel insurance. Employees are given the option to increase their coverage at a lower premium at their own expense, or include their dependents in their insurance policy.

ScinoPharm also helps employees to stay healthy. We cooperated with the Hope-Light Counseling Clinic in Tainan to introduce an employee service program and provide a comfortable counseling environment, in which employees can access professional psychological consultation services in private. In 2025, a total of 10 employees utilized the program, with total subsidies amounting to NT$37,400. Additional resources are offered as well so that employees can use different channels to relieve the stress from work or life. The Company subsidizes employee club activities as a means of encouraging employees to develop hobbies, engage in leisure fitness activities, and expand their social networks to enrich their life outside of work.

Cash gifts and consolation money	Bonuses for the Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year, childbirth cash gifts, wedding cash gifts, injury or illness consolation money, and funeral consolation money
Food and beverage benefits	Cafeteria, light meal station, vending machines
Transportation allowances	Free employee parking, and shuttle buses for daily commutes and for transport to Taiwan High Speed Railway station
In-plant rest facilities	Employee lounge, KTV room, and library
Recreational activities	Year-end banquet event, Family day, ScinoPharm Art Forum, Regional revitalization workshops, Eid al-Fitr celebration , ScinoPharm Movie Day, snack sharing in celebration of Mid-Autumn Festival, Christmas party, and club activities (Note)
Grants / Subsidies	Subsidies for employee travel, further studies at home or abroad, childcare, childbirth, scholarships for employees and their children, and senior employee bonuses
Discounts at Partnering Businesses	Partnered with vendors across five categories—Dining (27), Accommodation (34), Early Childhood Education (35), Entertainment (4), and Others (6)—to provide preferential products and services
On-site services	Banking, insurance, and many other on-site services

Note : The Company's Welfare Committee funds a variety of employee clubs, including the table tennis club, badminton club, cycling club, softball club, and hiking club.

Badminton Club

Hiking Club

The "ScinoPharm Seminar" features a session on financial and economic by Lu, Yen-Li

Softball Club

Food/beverage vending machines for employees

Lottery drawing during year-end banquet

Interactive game during year-end banquet

Wu, Jo-Chuan was a lecturer at the “ScinoPharm Arts Forum”

Complete Training System and Diverse Career Development

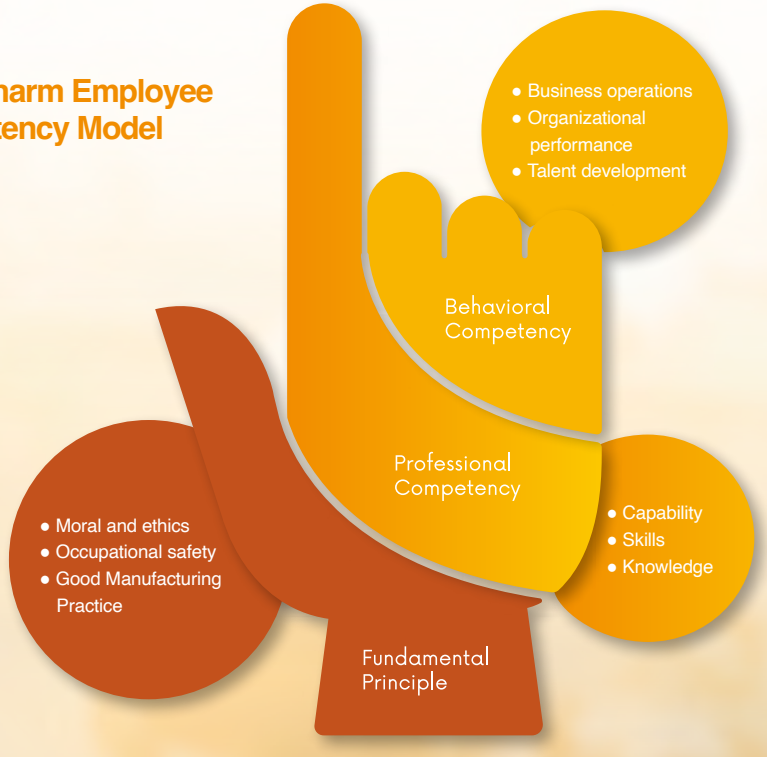
ScinoPharm manages its pool of talents by adhering to the principles of "responsibility, transparency in communication, and putting the right person in the right position," and by placing equal emphasis on "target performance, code of conduct, and employee development." We conduct annual performance evaluations on all employees, including new recruits, the proportion of regular performance appraisals is 100%, and Employees (including new employees) are also entitled to employee remuneration. By offering a wide range of training courses, the Company helps employees at all level continuously to improve their productivity and engage in conducts that align with the Company's corporate culture and value. Depending on their evaluation results, employees are given either professional guidance or training programs required for their personal career development, and also opportunities to put their knowledge into practice. Diverse learning channels and development resources are made available to employees, including professional occupational training, general skills training, online courses on CGMP and laws and regulations, personal work guidance, etc. In addition, the Company offers educational subsidies to encourage employees to continue their education at a university, thereby improving the professional knowledge and skills of in-service employees.

To build a pool of management talents, the Company has established professional management training (PMT) courses to improve the ability of management at all levels to manage and lead organizational operations. Based on a competency-based system, a learning and development map highlighting the core competency requirements for general staff members has been established. This map helps employees to improve the abilities they need at work, deliver performance, and expand the scope of their work so as to capture more career opportunities in the future.

Course designs are aligned with the core values and development strategies of ScinoPharm, placing particular focus on strengthening employee competencies, their professional functionality, and performance evaluation results. ScinoPharm customizes Individual Development Plan for employees: The plan details practical exercises, guidance and interactive learning processes, as well as a complete range of training courses to facilitate employees' adaptive development and career advancement.

Talent Management at ScinoPharm

ScinoPharm Employee Competency Model



In addition, the Company has a complete reward system and career development roadmap in place to motivate employees to strive for excellence and pursue diverse development. As of December 31, 2025, more than 90% of managers or above were promoted in-house.

Improving individual productivity is important. For this reason, the Company organizes workshops and training programs to improve learning performance. Other training courses on professional knowledge and skills, regulatory compliance, and self-efficacy are also offered:

Professional management training	Basic leadership concepts and techniques, basic management concepts and techniques, labor-related laws and regulations (for executives), organizational management, performance and goal management, problem analysis and solving, conflict management, time management, presentation skills, creative thinking, budgeting and control, trade secrets, and patent protection, etc.
CGMP training	Annual CGMP quality training
Health, safety, and environmental protection training	Workplace health, safety, and environmental protection training, fire-fighting training, CPR training, and annual industrial safety meeting
Professional technical training	Hypoxia operations, forklift operations, specified high-pressure gas equipment, chemical engineering operations, and various testing and analytical instruments
Business-related human rights policy	Employee Code of Conduct, financial and corporate governance, sexual harassment prevention promotion, and promotion of labor-related laws
Language and other training	Orientation training, language courses, in-house lecturer training, communication skills, target setting, health seminars, compliance with relevant government laws, and industry-related lectures

At ScinoPharm, every employee participates in training activities according to job requirements, personal ability and development needs, and personal interests. Statistics show that 8,540 employees participated in 66,234 hours of training in 2025. Hours of training on CGMP and health, safety, and environmental protection totaled 49,727 hours.

Employee Training Hours in the Past 3 Years

2023

Managerial role

	Total hours of training	Average training hours
♂	6,313 hrs / 63 people	100.21 hrs
♀	1,081 hrs / 34 people	31.79 hrs

Non-managerial role

	Total hours of training	Average training hours
♂	45,755 hrs / 457 people	100.12 hrs
♀	6,346 hrs / 199 people	31.89 hrs

2024

Managerial role

	Total hours of training	Average training hours
♂	4,711 hrs / 63 people	74.77 hrs
♀	812 hrs / 34 people	23.88 hrs

Non-managerial role

	Total hours of training	Average training hours
♂	32,693 hrs / 439 people	74.47 hrs
♀	5,101 hrs / 204 people	25.00 hrs

2025

Managerial role

	Total hours of training	Average training hours
♂	8,203 hrs / 69 people	118.88 hrs
♀	1,266 hrs / 35 people	36.16 hrs

Non-managerial role

	Total hours of training	Average training hours
♂	49,099 hrs / 413 people	118.39 hrs
♀	7,666 hrs / 212 people	36.16 hrs

Year	2023				2024				2025			
Category	Total Number of Attendees	Male	Female	Total hours	Total Number of Attendees	Male	Female	Total hours	Total Number of Attendees	Male	Female	Total hours
Business management	973	607	366	2,173	906	583	323	2,741	819	525	294	2,352
CGMP training	3,721	2,631	1,090	43,662	2,985	2,100	885	29,584	1,562	1,333	229	46,619
Safety, health, and environmental protection training	1,468	972	496	3,495	1,418	968	450	3,295	1,352	879	473	3,108
Professional technical training	2,481	1,698	783	7,200	841	545	296	5,076	4,407	2,775	1,632	12,555
Other	771	444	327	2,965	548	326	222	2,621	400	240	160	1,600
Total	**9,414**	**6,352**	**3,062**	**59,495**	**6,698**	**4,522**	**2,176**	**43,317**	**8,540**	**5,752**	**2,788**	**66,234**

Note: Production line operators are mostly male employees; they must receive training before commencing a new round of production because ScinoPharm manufactures a wide range of products. Therefore, training hours for male employees were longer than for female employees.

Training and Guidance Course for Subordinates

Strategy Thinking Course

4.3 Workplace Health Promotion

Workplace Health Promotion Plan and Management

In 1948, the World Health Organization defined health as a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity. Health education and health awareness are key to leading a healthy lifestyle. Improving the health of people can be achieved by educating them on health and hygiene practices, promoting healthy behaviors, focusing on mental health, maintaining proper workout routines, engaging in recreational activities, and building a healthy living environment. During the first quarter of each year, the Company plans a range of health-promotion activities according to last year's health examination results. These activities are designed to help employees make exercise a habit and learn to lead a healthy lifestyle. Based on employees' annual health examination results, health promotion plans that meet employee needs are developed and adjusted annually as needed subject to the effectiveness of the plans. In 2024, the Company received again the Badge of Accredited Healthy Workplace from the Health Promotion Administration of the Ministry of Health and Welfare.

Healthy Workplace Certificate

Annual Employee Health Examinations

Employees are a company's most valuable assets. Between November 23 to 28 of 2025, our employees underwent their annual health examination in groups. A total of 595 employees completed their checkups. We also conducted online surveys on individual and workplace fatigue and musculoskeletal symptom self-assessment to safeguard the health of employees. In addition, a physician was arranged to provide employees with individual consultation services on-site. For employees who experience severe symptoms of work fatigue and musculoskeletal disorders, we send them emails to express our concern and provide suggestions. Referral our employee living services programs or rehabilitation specialists for further assistance. In addition, in alignment with the Company's health promotion and occupational health management policies, eligible middle-aged and senior employees are invited to complete a health questionnaire. The assessment is used to understand work adaptation and health needs and to inform subsequent health management and workplace support measures.

According to law, special health examinations must be arranged for operators who are involved in R&D, quality control, and production operations. In 2025, special health examinations were arranged for those that handle ionizing radiation, dimethylformamide (DMF), n-Hexane, and formaldehyde. If a specific person who is involved in special operations receives a health examination result that necessitates Level-2 management, personal health guidance will be provided by a health professional. Such guidance will include health education on lifestyle changes, balanced diet, proper exercise, and weight loss plans, or work rearrangements if necessary. These employees will follow the follow-up schedules provided by their doctor, and immediate supervisors and health professionals will jointly keep track of their health condition and arrange secondary checkups for them.

Employee Health Examination Results in the Past 3 Years

Year	2023	2024	2025
Total Number of Employees who Received Health Examination	543	605	595
Regular Examination	543	605	595
Special Health Examination #03 Ionizing Radiation	16	18	19
Special Health Examination #11 DMF	68	64	62
Special Health Examination #12 n-Hexane	40	39	45
Special Health Examination #30 Formaldehyde	11	24	19

Note : All categories of special health examinations are reported online within 30 days of completing examination in accordance with law.

Workplace Health Promotion Activity

Healthy employees are the key to corporate success and sustainability. To this end, ScinoPharm is committed to ensuring the care and health of our employees. Based on annual health examination results, case-by-case management is arranged for employees with chronic diseases and those in high-risk groups. Our on-site medical room is equipped with a blood pressure monitor, a BMI scale, and forehead thermometers. A health professional will be present to teach and guide employees to measure their body temperatures and perform self-health management. Concurrently, employees are encouraged to lead an active lifestyle and assisted in controlling their BMI and weight; they are constantly reminded that having a correct health concept is key to achieving health promotion goals. According to a questionnaire survey of musculoskeletal injuries conducted at the end of 2025, several employees reported physical discomfort, such as fatigue, soreness, numbness, and tingling feelings, which may be related to work and personal habits. Given the nature of work performed by front-line employees in the production unit, musculoskeletal injuries may be caused by static or awkward postures, when performing repetitive tasks, or when applying strong force. Accordingly, we inspected the operations carried out by departments associated with the highest body discomfort index, and provided health education and recommendations for workplace improvement based on the results to create a friendly work environment and reduce discomfort caused by work.

Regular health promotion activities in 2025 included the following:

Item	Frequency
Walking exercises around the perimeter of the Company	Daily (self-management)
Blood pressure measurement	Daily (self-management)
Health awareness activity on World Hypertension Day	Once a year
Health awareness activity on World No Tobacco Day	Once a year
Health awareness activity on World Hepatitis Day	Once a year
Information and knowledge on the prevention and control of infectious diseases (e.g., COVID-19, dengue fever)	As needed
Influenza prevention promotion and vaccination promotion activity	Every fourth quarter
On-site health service by occupational health professionals	3-hour session once a month
Regular health examinations for current employees	Once a year
Health seminars	As needed
Health promotion posters from Public Health Bureau, Tainan City Government	Once a month
First Aid Training (In-person)	Every Thirth quarter

Health Seminar : Guidance on Physical Fitness and Strength Training

On-site Occupational Medical Services - Maternal Health Protection

Assessment of workplace environment as part of on-site health service

Employees receiving health examination for the year

Maternal Health Protection and Management

In accordance with the Occupational Safety and Health Act, the Company has established a Maternal Health Protection Plan, which involves performing risk assessments on childbearing, pregnant, and postpartum employees and arranging medical consultation sessions for them. Otherwise, there is a Pumping Room in the factory for maternal use. For pregnant or breastfeeding employees whose nature of work involves cytotoxic chemical substances and are advised by their doctor to make alternative work arrangements, they may submit a request to their immediate supervisor for alternative work arrangements during their pregnancy or within one year after childbirth or breastfeeding. Continuous follow-up will be conducted on these employees for a period of one year after birth or after they stop breastfeeding. In addition, a nurse will email information on maternal health protection practices and regulations every month. Supervisors and employees are also reminded to keep the nurse informed so as to facilitate obstetrics and gynecology referrals after a doctor consultation.

Monthly Maternal Health Protection Awareness Topics (2025)

Jan.	Four Tips for Waistline Management in the Year of the Snake; Healthy Lunar New Year
Feb.	Influenza Risks and Prevention During Pregnancy
Mar.	Early Chronic Kidney Disease: Five Dietary Principles for Eating Out
Apr.	Balance as a Key Development Indicator
May	Daily Life Tips for Expectant Mothers
Jun.	Expanded Breast Cancer Screening Program (2025 update)
Jul.	Pertussis Prevention and Awareness
Aug.	Guide to Becoming a Supportive Expectant Father
Sep.	Blood Sugar Management During Pregnancy: Five Key Tips
Oct.	Importance of Anemia Testing During Pregnancy
Nov.	Protecting Maternal and Infant Health from Secondhand Smoke Exposure
Dec.	General Health and Care Awareness Messages

Employee First Aid Training

To prolong the golden hour in the event of potential emergency injuries and illnesses in the workplace, we have set up four AED stations in high-risk areas of the plant. These stations are monitored by the Response Monitoring Center. Our Response Monitoring Center responders and emergency response team are trained with greater intensity so that they are capable of making critical decisions and calling 119 for an ambulance when the Control Room receives an emergency call during night shifts. As at the end of 2025, 47 people have completed the first aid training course.

Employee First Aid Training

Onsite AED device

Injury and illness emergency response drill

First aid training for ERT

Statistics on Occupational Injuries in the Past 3 Years

Statistics and description of employee performance in workplace safety:

Statistics of Employee Performance in Workplace Safety				
Category	Item	2023	2024	2025
Total Work Hours	Total hours worked among women	407,848	514,288	444,777
	Total hours worked among men	917,973	1,159,316	1,058,046
	Total hours worked	1,325,821	1,673,604	1,502,823
Number of Deaths Caused by Occupational Injury	Number of deaths caused by occupational injury among women	0	0	0
	Number of deaths caused by occupational injury among men	0	0	0
	Total number of deaths	0	0	0
Occupational Injury-Related Mortality Rate	Occupational injury-related mortality rate among women	0	0	0
	Occupational injury-related mortality rate among men	0	0	0
	Total occupational injury-related mortality rate	0	0	0
Number of Severe Occupational Injuries (Excluding number of deaths)	Total number (frequency) of severe occupational injuries among women	0	0	0
	Total number (frequency) of severe occupational injuries among men	0	0	0
	Total number (frequency) of severe occupational injuries	0	0	0
Severe Occupational Injury Rate (Excluding number of deaths)	Total severe occupational injury rate among women	0	0	0
	Total severe occupational injury rate among men	0	0	0
	Total severe occupational injury rate	0	0	0
Number of Recordable Occupational Injuries (Including number of deaths and number of severe occupational injuries)	Total number (frequency) of occupational injuries among women	0	5	1
	Total number (frequency) of occupational injuries among men	5	6	0
	Total number (frequency) of occupational injuries	5	11	1
Recordable Occupational Injury Rate (Including number of deaths and number of severe occupational injuries)	Total occupational injury rate among women	0	1.94	0.45
	Total occupational injury rate among men	1.09	1.04	0
	Total occupational injury rate	0.75	1.31	0.13
Type of occupational injury	Every type of occupational injury	Cuts X1、Contact with chemical substance X2、Burns/Scalds injury X1、Fall X1	Contact with chemical substance X5、Fall X4、Cuts X1、Collision X1	Rupture X1

Note:
1. Total Working Hours: Total Working Hours refer to the total number of hours worked by men and women at ScinoPharm. It is calculated based on the ratio of men to women at ScinoPharm.
2. Occupational Injury-Related Mortality Rate = (Number of Occupational Injury-Related Deaths/Total Working Hours) × 200,000 (based on 50 weeks a year and 40-hour working weeks for every 100 employees).
3. Severe Occupational Injury Rate (excluding number of deaths) = (Number of Serious Occupational Injuries/Total Working Hours) × 200,000.
4. Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries/Total Working Hours) × 200,000.
5. Severe occupational injury is defined as work-related injuries that result in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months.
6. In June 2025, the Company experienced a workplace accident in which an employee was injured during filter replacement due to failure to follow proper procedures, resulting in a filter cartridge rupture. The incident violated Article 6, Paragraph 1 of the Occupational Safety and Health Act, and a fine of NT$100,000 was imposed. The Company subsequently revised the procedure and strengthened access control and safety management measures to prevent recurrence.
7. There were no work-related injury incidents among contractors in 2025.

On-site Health Service by Occupational Physicians

Pursuant to law, the Company employs an occupational physician to provide 3 hours of on-site health services once a month, including services stipulated in Articles 9, 11, 12, and 13 of the Labor Health Protection Regulations. During these monthly health services, the occupational physician provides work re/arrangements, consultations on maternal health, health examinations for new employees, follow-up examinations for existing employees, health tips, and other health assessments; assists in identifying and assessing hazards in the workplace/work activities; and recommends improvement measures.

4.4 Safe Work Environment

ScinoPharm is located in the Southern Taiwan Science Park (STSP), which is a key national development area. Before the establishment of STSP, the administrative authority had conducted a general environmental assessment of the science park and its neighboring areas. In compliance with the Verification Regulations Governing Taiwan Occupational Safety and Health Management Systems (TOSHMS), the Company established an occupational safety and health management system, and followed the Plan-Do-Check-Act (PDCA) principle to implement a safety, health and environmental protection policy, which serves as the guideline and code of conduct for environmental and occupational safety and health management.

ScinoPharm adheres to the CGMP and to the Responsible Care® Initiative of the Taiwan Responsible Care Association (TRCA). The Responsible Care® is a voluntary commitment made by the international chemical industry to continuously improve performances on the environment, health, and safety. The Responsible Care® is implemented by having executives sign a Statement of Commitment, implementing the Codes of Management Practices, conducting self-evaluations, implementing management system verification (MSV), requiring that companies submit SHE Performance Indicators Reports, and having chemical companies share their experiences with implementing Responsible Care® with each other to help companies establish a comprehensive set of safety, health, and environmental systems.

The Pharmaceutical Supply Chain Initiative (PSCI), a group of internationally renowned pharmaceutical and healthcare companies, has established the PSCI Principles for Responsible Supply Chain Management, setting the social and ethical standards for supply chain management, which can be used to address five areas of responsible business practice: ethics, labor, health and safety, environment, and management systems. The Company has passed the PSCI audits by our pharmaceutical partners, which is a testament to our adoption of international business practices and standards in our occupational safety, health, and environmental management systems.

Fire Protection and Building Safety Management

In accordance with the Fire Safety Management Procedures, the Company appoints required fire safety personnel, prepares fire protection and disaster prevention plans, and ensures regular inspection and maintenance of fire protection systems and equipment. Company-wide fire evacuation drills and emergency response trainings are conducted regularly.

All employees and on-site contractors are required to complete annual fire extinguisher training. Contractors must also complete safety induction training prior to entry and evacuate to designated assembly points during emergencies.

All buildings are equipped with automatic fire alarm systems with site-wide alerts upon activation. Fire protection systems include sprinkler and water mist systems, a 1,600-ton fire water tank with diesel pumps, and a 600-gallon foam system. The hazardous materials warehouse is additionally equipped with a high-expansion foam system capable of full coverage suppression within minutes.

Annual inspections are conducted by qualified external agencies to ensure compliance and functionality of fire safety systems and evacuation routes. Monthly internal inspections are also performed, with immediate corrective actions taken when deficiencies are identified.

Hazard Identification, Risk Assessment, and Incident Investigation

The Company conducts hazard identification and risk assessment for any operational changes or abnormalities. Unacceptable risks are mitigated following the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, and personal protective equipment.

Chemical safety management covers the entire lifecycle from receiving, storage, transportation, to usage. Hazard Identification Cards (H-Cards) are maintained and updated every six months, and Safety Data Sheets (SDS) are available at all relevant locations. Chemicals are properly segregated, stored, and regularly inspected to ensure safe handling and compliance.

Emergency Response

An emergency response drill is regularly held inside our plant

Emergency response personnel participating in an exercise training

Hazardous pollutant leak training

Fire hose operation training for Indian employees

ScinoPharm Taiwan established an on-site Emergency Response Team (ERT) and emergency equipment room in 2005 to manage chemical incidents and fire emergencies. In 2025, the ERT comprised 28 members selected from production shift personnel to ensure 24-hour emergency response capability.

ERT members receive regular fire safety and emergency response training, including personal protective equipment (PPE) use, chemical spill response, emergency medical care, fire hose operation, and disaster response drills. Members are required to pass annual competency assessments. Company-wide evacuation drills are also conducted annually to ensure all employees and contractors are familiar with assembly procedures.

External fire safety experts are engaged periodically to strengthen response capabilities, and joint training is conducted when necessary with relevant authorities and professional organizations. In 2025, the Company recorded zero fire incidents.

To improve employees' responsiveness to emergency or critical events, a Response Monitoring Center commenced operation in January 2022. We appointed four employees from production and public units, who are knowledgeable about the plant, including its environment and operational status, to be the dedicated personnel in charge of monitoring the plant area. They are also tasked with liaising with units involved in an emergency situation, providing first aid, and assisting the ERT. The three main duties of persons working in the Response Monitoring Center (Control Room) are depicted below:

Timing of emergency response by Response Monitoring Center and liaising with the ERT

Emergency Notification

ScinoPharm seeks to strengthen the rapport between long-term factory-based contractors and our employees during crisis management so as to quickly control and reduce the impact of a disaster. To that end, we require all of our employees and factory-based contractors to undergo firefighting training every year, thereby improving their know-how and responsiveness in the early stage of a fire disaster. Before entering our plant to perform work, any contractors must undergo safety and health training to learn the Company's safety rules and evacuation procedures (i.e., evacuate and assemble for roll call at the Security Guard Booth by the entrance in the event of emergency). In addition, the Company provides each employee with a reminder card, which details the Emergency Reporting and Handling Process, to enhance their understanding of emergency reporting mechanisms and, hopefully, prevent any misjudgments that may otherwise occur when they panic during an emergency. The Company has spent NT$3.8 million in 2024 and 4.54 million in 2025 on buying personal protective equipment to protect workers during plant operations and minimize their exposure to potential health risks.

Emergency Reporting Process

Hazard Management of Chemicals and APIs

ScinoPharm produces a wide range of products, which means that we use a wide variety of chemicals. The Company pays attention to the prevention of chemical hazards to ensure personnel safety. Using chemical assessment methods recommended by the laws and regulations of Taiwan as well as various toxicological reports for APIs, we assess risks according to "health hazard," "distribution," and "usage" and adopt management measures accordingly.

ScinoPharm subsequently adopts the Saturation Vapor Pressure Model to simulate the dispersion of gas or vapor in a working environment and estimate the concentration of chemicals in the air. The results are used to check if exposure is below the permissible limit, thereby ensuring the health and safety of operators. Moreover, a more accurate quantitative model is used to determine the concentration of chemicals in an operational site.

Procedures for Handling External Complaints

In spirit of the Responsible Care® initiative, ScinoPharm strives to ensure that the entire life cycle of a product is properly handled so as to avoid individual or environmental exposure to pollution. Accordingly, the Company has established relevant work instructions in accordance with the ScinoPharm EHS Management Manual to handle external complaints (from regulatory authorities or neighboring business entities or residents). The scope of application of these work instructions includes the following: reports of smells, smoke, noise or other environmental or safety concerns, feedback, complaints, or suggestions received from regulatory authorities, neighboring business entities, or residents. These reports are collectively handled by the EHS Department, the Human Resources and Administration Office, and other relevant departments.

Process Safety Management

To reduce unacceptable risks from process hazards during R&D and mass production, ScinoPharm adopts a four-stage process hazard analysis (PHA): process hazard analysis in the lab (Lab PHA), inherent hazard analysis (PHA1), reactivity hazard analysis (PHA2), and operational hazard analysis (PHA3). In addition, safety testing and analysis is performed using various laboratory equipment (e.g., differential scanning calorimeters, reaction calorimeters, and adiabatic calorimeters (PHI-TEC II)) to assess safety issues caused by thermal hazards of chemical reactions. Drug toxicity prediction software (Derek Nexus and Sarah Nexus for Windows) is used to predict the hazardous effects of chemicals for which there are insufficient toxicological data.

For hazards that may arise from process modifications or engineering changes, change management procedures are adopted to assess and mitigate the potential risks of change. In operational safety control, we have procedures in place for hazardous operations, locking and tagging, and limited space management. Procedures for chemical use, safe inventory, and standard packaging are strictly controlled. A complete range of personal protective equipment has been prepared for operators to ensure their safety when using and storing chemicals.

Hazardous Machines, Equipment and Instrument Management

To use dangerous machines and equipment in the plant, the Company's Occupational Safety and Health Committee and the construction contractor must inspect the machines/equipment and submit an application for re-inspection and completion inspection by a Labor Inspection Agency. Use of the said machines/equipment is permitted only after a qualification certificate of inspection has been issued. To operate dangerous machines and equipment, all operators must pass relevant training. In addition, procedures for the use of dangerous machines and equipment by operators are provided in the Workplace Safety and Health Rules, which also include safety rules for crane, boiler, and specific high-pressure gas equipment operations.

Personal protective equipment for manufacturing processes

Social Responsibility 5

5.1 Social Inclusion

ScinoPharm Taiwan has long been committed to the pharmaceutical industry, guided by its vision of protecting life and advancing health. In response to ESG principles, the Company actively fulfills its corporate social responsibility through community engagement, philanthropic initiatives, education support, and diversity and inclusion efforts.

The Company also places strong emphasis on employee well-being and work–life balance, striving to create a safe, inclusive, and supportive workplace. Through integrated actions across culture, environment, and society, ScinoPharm Taiwan works with stakeholders toward a sustainable and shared future.

Promoting Education and Contributing to the Society

ScinoPharm Taiwan has long collaborated with the Aaeon Foundation to exhibit works by outstanding local artists within the Company. Since 2008, the initiative has been continuously supported for 17 years, fostering a culturally enriched workplace and enhancing employees' aesthetic awareness.

The ScinoPharm Arts Forum Seminar Series, launched in 2010, integrates arts and humanities to promote well-being and knowledge sharing among employees and local communities. In 2025, the program reached nearly 50,000 participants through onsite seminars and online livestreams, conveying the value of reading as a source of personal resilience and growth, while also highlighting the importance of proper medical practice and the role of professional pharmaceutical manufacturing.

In alignment with Breast Cancer Awareness Month, ScinoPharm Taiwan partnered with the Formosa Cancer Foundation and Zhengda Bookstore to support cancer patients and families through wellness initiatives and charity campaigns.

During the Company's 28th anniversary celebration, ScinoPharm Taiwan also supported World Diabetes Day by collaborating with the Taiwan Millennium Health Foundation and Tainan Municipal An-Nan Hospital. A health promotion booth was set up to provide nutritional consultation and chronic disease prevention education, raising awareness of metabolic syndrome and diabetes prevention.

ScinoPharm actively engages in industry–academia collaboration with universities in Taiwan by taking part in campus events, recruitment activities, and career fairs to provide students a preliminary understanding of our industry and thereby shorten the learning gap. We also organized internship programs that help young students learn about workplace culture and develop necessary skills. We also established a network of connection with relevant university departments to reduce the gap between industry and academia.

Since 2011, ScinoPharm Taiwan has collaborated with the Chemical Society of Taiwan to establish the "ScinoPharm Thesis Scholarship," which continues to this day. The Company also actively conducts industry lectures at universities and colleges in biotechnology and chemical engineering-related departments to support students' transition into the workforce.

Community Care and Emergency Aid

ScinoPharm Taiwan actively promotes social welfare initiatives to support and give back to underprivileged groups in the local community. Since 2018, the Company has continuously participated in the "STSP Love Month" organized by the Southern Taiwan Science Park Administration, including charity sales and donation activities to support disadvantaged children in surrounding communities. Employees are also encouraged to participate in blood donation activities.

For emergency support, employees facing financial hardship due to unforeseen family incidents may apply for assistance through the Uni-President Kao Ching Yuan Charity Foundation's Emergency Care Program, which provides timely financial relief and support.

Cultural Diversity and Friendly Environment

Employees are ScinoPharm Taiwan's most important asset. The Company organizes diverse activities to support employees' well-being and enrich their cultural and social experiences outside of work, thereby enhancing workplace engagement, corporate identity, and employee retention.

In 2025, activities included Family Day and family movie screenings to strengthen family connections, as well as Thanksgiving and Christmas events to enhance team cohesion. The "ScinoPharm Seminar" series also provided employees with opportunities for learning and personal development.

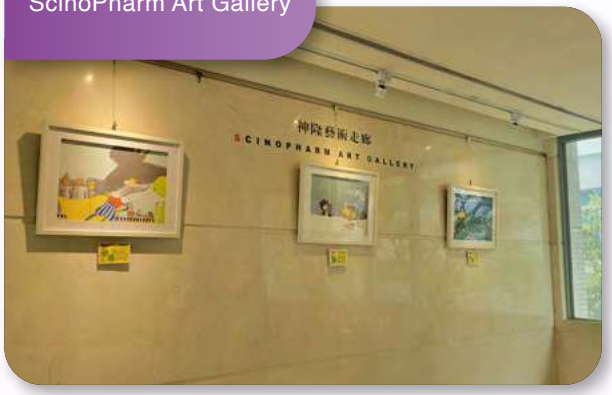
For Indonesian employees, the Company celebrated Eid al-Fitr with inclusive cultural activities, offering traditional cuisine and fostering a respectful and welcoming environment. Participation increased significantly, with both Indonesian and non-Indonesian employees engaging, reflecting the Company's commitment to multicultural inclusion and a diverse workplace.

Social Inclusion Activities in 2025				
Activity	Resource Input	Results	Number of People or Organizations Reached	Social Impact
"ScinoPharm Art Forum" lectures	• NT$250,000 in funding • How it was promoted: Internal announcements, Facebook page, ScinoPharm Art Forum fan page, promotional posters, STSP Newsletter, EDM	Physical lectures: • 100% of attendees expressed satisfaction with the content. • 100% of questionnaire responses provided positive feedback	• The event has been held for 16 consecutive years. In 2025, Mr. Eric Wu was invited as the keynote speaker, reaching nearly 50,000 participants. • 132 companies in the Southern Taiwan Science Park. • 1 organization related to books and culture. • Formosa Cancer Foundation.	• ScinoPharm has long supported arts and cultural initiatives. In 2025, the Company expanded its outreach through both in-person lectures and online livestreams. • In addition to engaging with local communities, ScinoPharm collaborates with the Formosa Cancer Foundation to raise awareness of issues affecting cancer patients and caregivers.
Regular ScinoPharm Art Gallery Exhibitions	NT$25,000 in sponsorship	Create a cultured, artistic work environment and enhance the aesthetic literacy of employees	Reached 770 employees and long-term contractors of ScinoPharm	ScinoPharm supports local artists by sponsoring public art promotions in Taiwan and organizing painting/photography exhibitions in our plant.
ScinoPharm Movie Day	• NT$95,000 in funds for event gifts • How it was promoted: Internal announcements, internal Facebook page	This family-bonding event was participated by approximately 380 employees, their families and friends.	729 employees of ScinoPharm and family members	Family gives employees the strength to work. A happy family enables employees to work with peace of mind and focus on work. A focused employee works more safely and productively to create economic growth for the company.
Blood drives	• NT$2.8 thousand in funds for event gifts(including charity goods) • How it was promoted: Internal announcements, Facebook page	6,500 c.c. of blood donated	• Tainan Blood Center and those in need of blood transfusion • 729 employees of ScinoPharm	We took the initiative to launch blood donation events, demonstrating our spirit of empathy and contributing our part to meet the urgent needs of those in need, thereby helping combating blood shortages in hospitals.
Month of Love at Southern Taiwan Science Park	• NT$4.2 thousand in funds for event gifts (including charity goods)	• Donated a total of NT$30.3 thousand, uniform invoices • NT$8.5 thousand worth of charity goods	• World Vision • Luway Opportunity Center • 770 employees and long-term contractors of ScinoPharm • Liansingyuan • Vulnerable families living in the vicinity of Southern Taiwan Science Park	Taking care of vulnerable groups in neighboring communities is an unshirkable responsibility of ScinoPharm.
ScinoPharm Thesis Scholarship	• NT$100,000 for scholarship • Organized a meeting to discuss particulars of ScinoPharm Thesis Scholarship	ScinoPharm has been a sponsor for more than 14 years since 2011 and awarded the ScinoPharm Thesis Scholarship to 64 students.	Science and engineering students in universities and colleges	Our scholarship contributes professional talents to biotechnology and pharmaceutical industries, thereby facilitating the growth and future development of communities and the society as a whole.
ScinoPharm Family Day	• NT$520,000 in event expenses (including event gifts) • How it was promoted: Internal announcements, Facebook page	The socially inclusive Family Day event in 2025 saw the attendance of 485 employees and their family members, as well as members of the public. Satisfaction rate for Family Day activities was 99%.	• 770 employees and long-term contractors of ScinoPharm • Residents of Tainan City • Tainan Shan-Shang Garden and Old Waterworks Museum • World Vision Taiwan •Taiwan Millennium Health Foundation • Diabetes Education Team, Tainan Municipal An-Nan Hospital	• Family Day strengthens employee–family bonding and promotes local culture through collaboration with community partners, including local businesses, farmers, and NGOs, fostering social inclusion. • In collaboration with the Taiwan Millennium Health Foundation and Tainan Municipal An-Nan Hospital, a health booth was set up to provide nutrition consultation and chronic disease prevention education, raising awareness of metabolic syndrome and early-onset diabetes.
A multicultural event in celebration of Eid al-Fitr	• NT$86,000 in event gifts • How it was promoted: Internal announcements, Facebook page, and Indonesian Heritage Exhibition	• Iftar snacks distributed to all 729 employees. • Additional dishes provided at the employee cafeteria.	• 770 employees and long-term contractors of ScinoPharm	The event celebrating Eid al-Fitr is designed to promote multicultural exchanges. A majority (90%) of employees said the event improved their understanding of Indonesian culture. The event also demonstrated ScinoPharm's firm commitment to diversity, equity, and inclusion (DEI) and effectively consolidated team cohesion.

Helping local vulnerable groups during the Month of Love at Southern Taiwan Science Park

2025 ScinoPharm Arts Forum - Books Offer a Gentle Remedy

ScinoPharm Art Gallery



"Giving Old Clothes a Second Life", a used clothing donation event

16 Years of Hosting the "ScinoPharm Arts Forum"

Blood drive

ScinoPharm Movie Day

ScinoPharm Family Day activities

Learning About Foreign Cultures

ScinoPharm Family Day Engages Colleagues in Jointly Caring about Metabolic Syndrome and Diabetes

One of the Family Day Activities: A Guided Tour of the Tainan Shan-Shang Garden and Old Waterworks Museum

Celebrating Eid Together

5.2 Social Engagement

Active Social Engagement

ScinoPharm Taiwan is committed to sustainable development and long-term community engagement, including participation in local activities, support for vulnerable families, and promotion of arts and culture, reflecting its commitment to giving back to society. In 2025, the Company held a "Local Revitalization Workshop" to deepen engagement with local communities. Through collaboration with local revitalization teams and hands-on interaction with artisans, the initiative strengthened cultural understanding and fostered co-creation with the community, integrating local experience into corporate culture and supporting sustainable community development.

Regional Revitalization Workshops			
Theme	Description	Number of Participants	Event Satisfaction
The Everyday Experience of a Century-Old Traditional Chinese Medicine Heritage	Mr. Chen Chuan-Chung, the third-generation proprietor of Huan Hi Chinese Medicinal Herbs Shop (established in 1971 in Tainan Xinhua), was invited to conduct a workshop. He has modernized the traditional pharmacy experience by integrating innovative design and contemporary thinking, making Chinese herbal medicine more accessible and relevant to younger generations. The workshop included an overview of the Tainan herbal medicine industry, hands-on experience with traditional herbs, and activities such as mugwort incense crafting and herbal dispensing.	40	99%
A Century-Old Streetscape Reimagined Through Craft and Memory	The workshop invited Mr. Ming-Yang Hsu, founder of the local revitalization team "Shanhaitun Social Enterprise," to share the regeneration process of Xinhua Old Street and enhance employees' understanding of local heritage preservation. Local artist Mr. Chia-Feng Li guided participants in creating clay plant pots inspired by historic architecture, integrating cultural heritage into hands-on art creation and promoting a vibrant interpretation of local culture. The session covered the development of the Xinhua Living History Museum, stories of historic buildings, and clay-based succulent planter crafting.	32	95%


養生酸梅湯－中藥材認識
甘草
洛神花
烏梅
陳皮
仙楂

The Positive Impact of ScinoPharm's Sustainability Actions in 2025

External Benefits		
Number of participants and results		
Item	Quantity	Unit
Number of people who participated in the regional revitalization workshops (2 sessions)	72	Number of people
Participants' final work (sour plum drink, mosquito-repellent incense towers, and clay planters)	152	PCS
Cumulative hours of participation in workshops (Frequency of participation * Workshop duration)	180	Hour(s)
Amount invested in local sustainability actions	75,000	NTD
Business and Tourism Impact		
Item	Quantity	Unit
Number of local vendors with whom partnership is formed for the workshop	2	vendors
Generated visitor numbers for Xinhua Old Street	360	Number of people
Local culture and social impact		
Item	Quantity	Unit
Stronger place identity and sense of honor (Number of project collaborators)	2	collaborators
Greater experience and confidence in local organizations and social enterprises (Number of external events)	1	events
Greater understanding and increased collaboration possibilities with local industries (Message response rate)	2	Unit
Opportunities		
Item	Quantity	Unit
Local revitalization activities boost tourism for neighborhood businesses (the following are the business names) : Da Mao Bookstore, Huan-Hi Chinese Medicinal Herbs Store The Company anniversary Family Day also connected and involved many local businesses: Waterworks Coffee, ZUODA, Gongguan Community, Zuozhen District, Papaya Mum's Taiyaki, Ba Fang Yuan Cherry Roast Duck's sub sandwich, Jujiu Chuangyi Sushi, and connecting a variety of local agricultural products from Tainan, such as Dongshan honey and organic vegetable vendors from Anding	10	vendors
Other teams who also joined in the celebration (the following are the names of partner organizations) included: Gongguan Community, Zuozhen District, Tainan City, Tai Lam Lang Club, ZUODA Workshop, National Development Council	4	vendors

Participation in the Affairs of Associations and Engagement with Associations

ScinoPharm actively partakes in activities organized by industry-related associations. The Company strives to promote industry development and exchange by serving as a director or supervisor of various associations and by attending and sponsoring events held by these associations. Executives of ScinoPharm are also the chairman of Taiwan Pharmaceutical Manufacturer's Association and Chemical Society of Taiwan.

Group members

- The Allied Association for Science Park Industries
- Taiwan Pharmaceutical Manufacturer's Association
- Taiwan Pharmaceutical Manufacture and Development Association
- Taiwan Generic Pharmaceutical Association
- Taiwan Parenteral Drug Association
- Taiwan Bio Industry Organization
- Cross-Strait CEO Summit
- Chemical Society of Taiwan

Appendix 6

Appendix 1 GRI Standards Comparison Table

Statement of Use	ScinoPharm Taiwan has reported, in accordance with the Global Reporting Initiative (GRI) Standards, the information cited in the GRI Content Index for the period from January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Sector standards	Not yet published

★ Material topics

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
1. The organization and its reporting practices					
GRI 2 General Disclosures 2021	2-1	Organizational details	About this Report	3	
	2-2	Entities included in the organization's sustainability reporting	1.2 Shareholder Composition	15	
	2-3	Reporting period, frequency and contact point	About this Report	3	
	2-4	Restatements of information	About this Report	3	
	2-5	External assurance	About this Report	3	
2. Activities and workers					
GRI 2 General Disclosures 2021	2-6	Activities, value chain and other business relationships	1.1 Company Overview	15	
	2-7	Employees	4.1 Workforce Overview 4.2 Employee Benefits and Care	77 82	
	2-8	Workers who are not employees	2.4 Supplier and Contractor Material Management	54	
3. Governance					
GRI 2 General Disclosures 2021	2-9	Governance structure and composition	1.5 Corporate Governance	23	
	2-10	Nominating and selecting the highest governance body	1.5 Corporate Governance	23	
	2-11	Chair of the highest governance body	1.5 Corporate Governance	23	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.7 Stakeholder and Material Topics Identified	29	
	2-13	Delegation of responsibility for managing impacts	1.7 Stakeholder and Material Topics Identified	29	
	2-14	Role of the highest governance body in sustainability reporting	1.7 Stakeholder and Material Topics Identified	29	
	2-15	Conflicts of interest	1.5 Corporate Governance 1.6 Business Integrity	23 27	
	2-16	Communication of critical concerns	1.5 Corporate Governance	23	
	2-17	Collective knowledge of highest governance body	1.5 Corporate Governance	23	
	2-18	Evaluation of the performance of the highest governance body	1.5 Corporate Governance	23	
	2-19	Remuneration policies	1.5 Corporate Governance	23	
	2-20	Process to determine remuneration	1.5 Corporate Governance	23	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
GRI 2 General Disclosures 2021	2-21	Annual Total Compensation Ratio	Disclosure omitted	-	Information is not disclosed due to confidentiality considerations and internal regulations.
4. Strategy, policies and practices					
GRI 2 General Disclosures 2021	2-22	Statement on sustainable development strategy	Message from Management	4	
	2-23	Policy commitments	1.10 Sustainable Development Policies	48	
	2-24	Embedding policy commitments	1.10 Sustainable Development Policies	48	
	2-25	Processes to remediate negative impacts	4.1 Workforce Overview	77	
	2-26	Mechanisms for seeking advice and raising concerns	1.6 Business Integrity	27	
	2-27	Compliance	1.7 Stakeholder and Material Topics Identified 3.1 Safety, Health, and Environmental Policies 4.2 Employee Benefits and Care	29 61 83	
	2-28	Membership of associations	5.2 Social Engagement	105	
5. Stakeholder Engagement					
GRI 2 General Disclosures 2021	2-29	Approach to stakeholder engagement	1.7 Stakeholder and Material Topics Identified	29	
	2-30	Collective bargaining agreements	4.1 Workforce Overview	77	
6. Material Topics					
GRI 3 Material Topics 2021	3-1	Determined the Material Topics	1.7 Stakeholder and Material Topics Identified	29	
	3-2	List of material topics	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Economic Performance	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Energy	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Waste/Scraps	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Occupational safety and health	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Training and Education	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Customer Health and Safety	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Marketing and Labeling	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Talent Recruitment and Retention	1.7 Stakeholder and Material Topics Identified	29	
	3-3	Compliance	1.7 Stakeholder and Material Topics Identified	29	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
Topic-specific standards: GRI 200 series (Economic topics)					
★ Economic Performance					
GRI 201 Topic-specific disclosures 2016	201-1	Direct economic value generated and distributed	1.3 Overview of Operations	17	
	201-2	Financial implications and other risks and opportunities due to climate change	1.9 Risks and opportunities due to climate change	42	
	201-3	Defined benefit plan obligations and other retirement plans	4.2 Employee Benefits and Care	83	
	201-4	Financial assistance received from government	1.3 Overview of Operations	17	
Market Presence					
GRI 202 Topic-specific disclosures - Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1 Workforce Overview	77	
	202-2	Proportion of senior management hired from the local community	4.1 Workforce Overview	77	
Indirect Economic Impacts					
GRI 203 Topic-specific disclosures - Indirect impacts on the economy 2016	203-1	Extent of development and impact of significant infrastructure investments and services supported	5.1 Social Inclusion 5.2 Social Engagement	101 105	
	203-2	Indirect Economic Impacts significantly	5.1 Social Inclusion 5.2 Social Engagement	101 105	
Procurement Practices					
GRI 204 Topic-specific disclosures - Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.4 Supplier and Contractor Material Management	54	
Anti-Corruption					
GRI 205 Topic-specific disclosures - Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	1.6 Business Integrity	27	
	205-2	Communication and training about anti-corruption policies and procedures	1.6 Business Integrity	27	
	205-3	Confirmed incidents of corruption and actions taken	1.6 Business Integrity	27	
Anti-Competitive Behavior					
GRI 206 Topic-specific disclosures - Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.6 Business Integrity	27	
Tax					
GRI 207 Topic-specific management disclosures - Tax 2019	207-1	Tax approach	1.3 Overview of Operations	17	
	207-2	Tax governance, control, and risk management	1.3 Overview of Operations	17	
	207-3	Stakeholder engagement and management of concerns related to tax	1.3 Overview of Operations	17	
GRI 207 Topic-specific disclosures - Tax 2019	207-4	Country-by-country reporting	1.3 Overview of Operations	17	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
Topic-specific standards: GRI 300 series (Environmental topics)					
Materials					
GRI 301 Topic-specific disclosures - Materials 2016	301-1	Materials used by weight or volume	2.4 Supplier and Contractor Material Management	54	
	301-2	Recycled input materials used	3.4 Pollution Prevention	71	
	301-3	Reclaimed products and their packaging materials	3.4 Pollution Prevention	71	
★ Energy					
GRI 302 Topic-specific disclosures - Energy 2016	302-1	Energy consumption within the organization	3.2 Energy and Resource Management	62	
	302-3	Energy Intensity	3.2 Energy and Resource Management	62	
	302-4	Reduction of energy consumption	3.2 Energy and Resource Management	62	
	302-5	Reductions in energy requirements of products and services	3.2 Energy and Resource Management	62	
Water and Effluents					
GRI 303 Topic-specific management disclosures - Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.2 Energy and Resource Management	62	
	303-2	Management of water discharge-related impacts	3.2 Energy and Resource Management	62	
GRI 303 Topic-specific disclosures - Water and Effluents 2018	303-3	Water Withdrawal	3.2 Energy and Resource Management	62	
	303-4	Water Discharge	3.2 Energy and Resource Management	62	
	303-5	Water Consumption	3.2 Energy and Resource Management	62	
★ Emissions					
GRI 305 Topic-specific disclosures - Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4	68 120	
	305-2	Energy indirect (Scope 2) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4	68 120	
	305-3	Other indirect (Scope 3) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4	68 120	
	305-4	Greenhouse Gas (GHG) Emissions Intensity	3.3 Greenhouse Gas (GHG) Emissions Appendix 4	68 120	
	305-5	Reduction of GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Highlights	68 6	
	305-6	Emissions of ozone depleting substances (ODS)	3.3 Greenhouse Gas (GHG) Emissions	68	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.3 Greenhouse Gas (GHG) Emissions	68	
★ Waste/Scraps					
GRI 306 Topic-specific management disclosures - Waste/Scraps 2020	306-1	Waste generation and significant waste-related impacts	3.4 Pollution Prevention	71	
	306-2	Management of significant waste-related impacts	3.4 Pollution Prevention	71	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
★ Waste/Scraps					
GRI 306 Topic-specific disclosures - Waste 2020	306-3	Waste generation	3.4 Pollution Prevention	71	
	306-4	Waste diverted from disposal	3.4 Pollution Prevention	71	
	306-5	Waste directed to disposal	3.4 Pollution Prevention	71	
GRI 306 Topic-specific disclosures - Effluents and Waste 2016	306-3	Significant spills	3.2 Energy and Resource Management	62	
Supplier Environmental Assessments					
GRI 308 Topic-specific disclosures - Supplier Environmental Assessments 2016	308-1	New suppliers that were screened using environmental criteria	3.4 Pollution Prevention	71	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.4 Pollution Prevention	71	
Topic-specific standards: GRI 400 series (Social topics)					
Employment					
GRI 401 Management approach disclosures - Employment 2016	401-1	New employee hires and employee turnover	4.2 Employee Benefits and Care	82	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Employee Benefits and Care	82	
	401-3	Parental leave	4.2 Employee Benefits and Care	82	
Labor/Management Relations					
GRI 402 Topic-specific disclosures - Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.2 Employee Benefits and Care	82	
★ Occupational safety and health					
GRI 403 Topic-specific disclosures - Occupational Safety and Health 2018	403-1	Occupational Safety and Health Management Systems	4.4 Safe Work Environment	95	
	403-2	Hazard identification, risk assessment, and incident investigation	4.4 Safe Work Environment	95	
	403-3	On-site Health Service	4.3 Workplace Health Promotion	90	
	403-4	Worker participation, consultation, and communication on occupational safety and health	4.3 Workplace Health Promotion	90	
	403-5	Worker training on occupational safety and health	4.4 Safe Work Environment	95	
	403-6	Worker Health Promotion	4.3 Workplace Health Promotion	90	
	403-7	Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	4.4 Safe Work Environment	95	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
★ Occupational safety and health					
GRI 403 Topic-specific disclosures - Occupational Safety and Health 2018	403-8	Workers covered by an occupational safety and health management system	4.4 Safe Work Environment	95	
	403-9	Occupational injury	4.3 Workplace Health Promotion	90	
	403-10	Work-related ill health	4.3 Workplace Health Promotion	90	
★ Training and Education					
GRI 404 Topic-specific disclosures - Training and Education 2016	404-1	Average hours of training per year per employee	4.2 Employee Benefits and Care	82	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2 Employee Benefits and Care	82	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2 Employee Benefits and Care	82	
Diversity and Equal Opportunity					
GRI 405 Topic-specific disclosures - Employee Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	1.5 Corporate Governance 4.1 Workforce Overview	23 77	
	405-2	Ratio of basic salary and remuneration of women to men	4.1 Workforce Overview	77	
Non-Discrimination					
GRI 406 Topic-specific disclosures - Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Workforce Overview	77	
Freedom of Association and Collective Bargaining					
GRI 407 Topic-specific disclosures - Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.2 Employee Benefits and Care	82	
Child labor					
GRI 408 Topic-specific disclosures - Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Workforce Overview	77	
Forced or Compulsory Labor					
GRI 409 Topic-specific disclosures - Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Workforce Overview 4.2 Employee Benefits and Care	77 82	
Security Practices					
GRI 410 Topic-specific disclosures - Security Practices 2016	410-1	Security staff training on human rights policies or procedures	4.4 Safe Work Environment	95	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
Rights of Indigenous Peoples					
GRI 411 Topic-specific disclosures - Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	Not-involved		
Local Communities					
GRI 413 Topic-specific disclosures - Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Social Inclusion 5.2 Social Engagement	101 105	
	413-2	Operations with significant actual and potential negative impacts on local communities	5.1 Social Inclusion 5.2 Social Engagement	101 105	
Supplier Social Assessment					
GRI 414 Topic-specific disclosures - Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2.4 Supplier and Contractor Material Management	54	
	414-2	Negative social impacts in the supply chain and actions taken	2.4 Supplier and Contractor Material Management	54	
Public Policy					
GRI 415 Topic-specific disclosures - Public Policy 2016	415-1	Political contributions	Non-participation		
★ Customer Health and Safety					
GRI 416 Topic-specific disclosures - Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.2 Product Safety and Customer Satisfaction	52	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Product Safety and Customer Satisfaction 2.3 Customer Privacy and Marketing Labels	52 53	
★ Marketing and Labeling					
GRI 417 Topic-specific disclosures - Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	2.3 Customer Privacy and Marketing Labels	53	
	417-2	Incidents of non-compliance concerning product and service Information and labeling	2.3 Customer Privacy and Marketing Labels	53	
	417-3	Incidents of non-compliance concerning marketing communications	2.2 Product Safety and Customer Satisfaction	52	
Customer Privacy					
GRI 418 Topic-specific disclosures - Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.8 Risk Management 2.3 Customer Privacy and Marketing Labels	40 53	
★ Innovative Technology and Patents					
GRI 3 : Material Topics: 2021	3-3	Management of material topics	1.7 Stakeholder and Material Topics Identified	29	
★ Risk Management					
GRI 3 : Material Topics: 2021	3-3	Management of material topics	1.7 Stakeholder and Material Topics Identified	29	

Appendix 2 Comparison Table for SASB Standards

Topics	Accounting Indicator	Category	Number	Explanation from ScinoPharm
Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	HC-BP-210a.1	Not applicable, as no clinical trials were conducted.
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated(VAI), (2) Official Action Indicated (OAI)	Quantitative	HC-BP-210a.2	Not applicable, as no clinical trials were conducted.
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	HC-BP-210a.3	None; no such cases occurred.
Access to Medicine	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	HC-BP-240a.1	The Company produces mainly APIs. The products we shipped in 2025 are not applicable as they are products developed and manufactured for clients and are not sold by ScinoPharm.
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Discussion and Analysis	HC-BP-240a.2	The Company produces mainly APIs, not pharmaceutical products. The products we shipped in 2025 are products developed and manufactured for clients and are not included in the World Health Organization's Prequalification of Medicines Programme (PQP).
Affordability & Pricing	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	HC-BP-240b.1	None; no such cases occurred
	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Quantitative	HC-BP-240b.2	The products we shipped in 2025 are not applicable as they are products developed and manufactured for clients and are not sold by ScinoPharm.
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	HC-BP-240b.3	N/A. ScinoPharm develops products in collaboration with customers and therefore has no need for market pricing.

Topics	Accounting Indicator	Category	Number	Explanation from ScinoPharm
Drug Safety	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	HC-BP-250a.1	No such cases occurred.
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	HC-BP-250a.2	None; no such cases occurred.
	Number of recalls issued, total units recalled	Quantitative	HC-BP-250a.3	None; no such cases occurred in 2025.
	Total amount of product accepted for takeback, reuse, or disposal	Quantitative	HC-BP-250a.4	None; no product recalls occurred in 2025.
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (CGMP), by type	Quantitative	HC-BP-250a.5	None; no such cases occurred in 2025.
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Discussion and Analysis	HC-BP-260a.1	ScinoPharm has established a global product traceability system and implemented pharmaceutical serialization in compliance with the U.S. Drug Supply Chain Security Act (DSCSA). Each saleable unit is assigned a unique serial number during packaging, enabling data upload to customer systems and end-to-end market traceability to ensure product quality and safety.
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	HC-BP-260a.2	When known or potential product quality issues arise, the product recall procedure is initiated in accordance with the Return and Product Recall Procedure. Recalled products are properly handled and reported to the relevant local authorities.
	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	HC-BP-260a.3	None; no such cases occurred.
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	HC-BP-270a.1	None; no such cases occurred.
	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	HC-BP-270a.2	ScinoPharm adheres to the code of ethics of the original manufacturers

Topics	Accounting Indicator	Category	Number	Explanation from ScinoPharm
Employees recruitment	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Discussion and Analysis	HC-BP-330a.1	Please refer to 4.1 Workforce Overview The Company offers competitive salaries and benefits, smooth job rotation mechanisms, and a comprehensive training system, creating a friendly, stable workplace environment that motivates talented employees to remain in the organization. We also recruit talented biomedicine researchers from various professional fields, and maintain positive relations with universities to promote industry-academia collaboration and entice talents to join our organization.
Employees Development and Retention	(a) Executive/Senior managers, (b) Mid-level managers, (c) Specialists, and (d) Other employees - (1) Voluntary and (2) involuntary turnover	Quantitative	HC-BP-330a.2	Please refer to 4.2 Employee and Benefits The total number of employees at ScinoPharm has been maintained at 718±5% in the past three years. The retention rate of executives/senior managers was 95% in 2025.
Supplier Chain Management	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	HC-BP-430a.1	ScinoPharm is not currently a member of the Rx-360 international pharmaceutical supply chain consortium. The Company maintains strict internal procedures for supplier qualification, evaluation, and approval of raw materials, packaging materials, and equipment suppliers. Regular supplier audits are conducted in accordance with SOPs, including internal assessments, document reviews, and on-site inspections to ensure supplier quality control and sustainability performance, with a 100% completion rate.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	HC-BP-510a.1	None; no such cases occurred in 2025.
	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	HC-BP-510a.2	None, as ScinoPharm has no need to interact with health care professionals at the moment. In addition, the Company has stipulated clauses in the Ethical Corporate Management Best Practice Principles and Employee Code of Conduct, prohibiting offering or accepting bribes and any other improper benefits. Ethical Corporate Management Best Practice Principles disclosed on the Company's website.
Activity Metrics		**Category**	**Number**	**Explanation from ScinoPharm**
Number of patients treated		Quantitative	HC-BP-000.A	Not applicable, as ScinoPharm produces APIs and sells them to downstream pharmaceutical manufacturers, not to end users.
(1) Number of drugs in portfolio (2) Quantity of drugs under development (Phases 1-3)		Quantitative	HC-BP-000.B	(1) Quantity of existing APIs: 80 products (Oncology 44; CNS 12; Cardiovascular 6; Anti-infective 6; Ophthalmology 3; Urology 2; Women's health 2; Metabolic 2; Respiratory 2; Immunology 1). (2) There are no products in development (Phases 1-3)

Appendix 3 Climate-related Information of TWSE/TPEx Listed Companies

No.	Item	Corresponding chapters/sections	Page
1	Describe supervision and governance of climate-related risks and opportunities by the board of directors and management.	1.9 Climate change risks and opportunities	42
2	Describe how the climate risks and opportunities identified affect the Company's business, strategies (short-term, mid-term, long term).	1.9 Climate change risks and opportunities	42
3	Describe the impact of extreme weather events and transition actions on the Company's financial position.	1.9 Climate change risks and opportunities	42
4	Describe how the identification, assessment, and management process of climate risks are integrated in the overall risk management system.	1.9 Climate change risks and opportunities	42
5	If scenario analysis is carried out to evaluate resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and main financial impact.	1.9 Climate change risks and opportunities	42
6	If there is a transition plan in place in response to climate-related risks, describe the contents of the plan and the indicators and goals used to identify and manage physical risks and transition risks.	1.9 Climate change risks and opportunities	42
7	If internal carbon pricing is used as a planning tool, describe the basis for pricing.	-	
8	If climate-related goals were set, describe the activities covered, scope of GHG emissions, schedule, and progress each year. If carbon offset or RECs are used to achieve goals, describe the source and amount of offset quota or the number of RECs.	1.9 Climate change risks and opportunities	42
9	Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans	1.9 Climate change risks and opportunities Appendix 4	42 120

Appendix 4 GHG inventory and assurance

Background Information of the Company	☐ Company with capital of NT$10 billion and above, steel industry,cement industry ■ Capital of NT$5 billion or more but less than NT$10 billion ☐ Capital of less than NT$5 billion
Pursuant to the sustainable development roadmap of TWSE/TPEx-listed companies, at least the following shall be disclosed	■ Individual inventory of the parent company ■ Individual certainty of the parent company ■ Inventory of subsidiaries in the consolidated financial statements ■ Assurance of subsidiaries in the consolidated financial statements

Item		Revenue	Scope 1		Scope 2		Scope 3		Assurance		
Year	Inventory Boundaries	NTD (million)	Total Emissions (Metric tons CO2e)	Intensity (Metric tons CO2e/NT$ million)	Total Emissions (Metric tons CO2e)	Intensity (Metric tons CO2e/NT$ million)	Total Emissions (Metric tons CO2e)	Intensity (Metric tons CO2e/NT$ million)	Certification body	Assurance standard	Assurance Opinion
2023	Consolidated	3,186	11,491	3.607	26,854	8.429	27,169	8.528	AFNOR Asia Ltd.	GHG Protocol	In December 2024, we completed the 2023 GHG inventory and passed third-party verification of Scopes 1 to 3 according to the GHG Protocol, obtaining a reasonable assurance level report for Scopes 1 and 2.
2024	Consolidated	3,406	9,831	2.886	25,937	7.615	56,615	16.622	PwC Taiwan	GHG Protocol	The Company completed the 2024 greenhouse gas inventory for both the parent company and its subsidiaries in June 2025 in accordance with the GHG Protocol, and the verification was completed in August 2025.
2025	Consolidated	3,163	4,176	1,320	23,964	7.576	28,523	9,018	PwC Taiwan	GHG Protocol	The Company plans to complete the 2025 greenhouse gas inventory for both the parent company and its subsidiaries in April 2026 in accordance with the GHG Protocol, with verification expected to be completed in Sep 2026.

Instructions for completing the form:
1.The assurance provider complies with the sustainability report assurance requirements of the TWSE and TPEx.
2.Greenhouse gas emissions intensity is calculated based on revenue per NT$ million of product.
3.The inventory boundary for ScinoPharm subsidiaries includes SciAnda (Changshu) Pharmaceuticals, Ltd. and SciAnda Shanghai Biochemical Technology, Ltd.
4.In 2023, Scope 3 verification covered selected key categories only; starting from 2024, full-category verification has been implemented.

Appendix 5 Summary of Assurance Item

<table>
<tr><th>Number</th><th>Assurance Item</th><th>Underlying Subject</th><th>Applicable Standard</th><th>Page</th></tr>
<tr><td>1</td><td>Electricity generated from solar panels and income for sale of renewable electricity</td><td>
2025 Electricity Generated by the Photoelectric System in the Administration Building
<table>
<tr><th rowspan="2">Month</th><th rowspan="2">kWh of Power Generated</th><th rowspan="2">Unit Price (NT$)</th><th rowspan="2">Amount</th><th colspan="2">Carbon Reduction</th></tr>
<tr><th>Emissions Reduced (kg of CO2e)</th><th>Benefit in terms of Afforestation (ha)</th></tr>
<tr><td>2025/1</td><td>2,440</td><td>6.419</td><td>15,662</td><td>1,139.48</td><td>0.12</td></tr>
<tr><td>2025/2</td><td>2,204</td><td>6.419</td><td>14,147</td><td>1,029.27</td><td>0.10</td></tr>
<tr><td>2025/3</td><td>3,056</td><td>6.419</td><td>19,616</td><td>1,427.15</td><td>0.14</td></tr>
<tr><td>2025/4</td><td>3,064</td><td>6.419</td><td>19,668</td><td>1,430.89</td><td>0.14</td></tr>
<tr><td>2025/5</td><td>3,440</td><td>6.419</td><td>22,081</td><td>1,606.48</td><td>0.16</td></tr>
<tr><td>2025/6</td><td>3,076</td><td>6.419</td><td>19,745</td><td>1,436.49</td><td>0.15</td></tr>
<tr><td>2025/7</td><td>2,384</td><td>6.419</td><td>15,303</td><td>1,113.33</td><td>0.11</td></tr>
<tr><td>2025/8</td><td>3,020</td><td>6.419</td><td>19,385</td><td>1,410.34</td><td>0.14</td></tr>
<tr><td>2025/9</td><td>2,576</td><td>6.419</td><td>16,535</td><td>1,202.99</td><td>0.12</td></tr>
<tr><td>2025/10</td><td>2,656</td><td>6.419</td><td>17,049</td><td>1,240.35</td><td>0.13</td></tr>
<tr><td>2025/11</td><td>2,156</td><td>6.419</td><td>13,839</td><td>1,006.85</td><td>0.10</td></tr>
<tr><td>2025/12</td><td>2,288</td><td>6.419</td><td>14,687</td><td>1,068.50</td><td>0.11</td></tr>
<tr><td>Total for the Year</td><td>32,360.0</td><td></td><td>207,717</td><td>15,112.12</td><td>1.53</td></tr>
</table>
2025 Electricity Generated in the Injectable Plant
<table>
<tr><th rowspan="2">Month</th><th rowspan="2">kWh of Power Generated</th><th colspan="2">Carbon Reduction</th></tr>
<tr><th>Emissions Reduced (kg of CO2e)</th><th>Benefit in terms of Afforestation (ha)</th></tr>
<tr><td>2025/1</td><td>11,670</td><td>5,449.89</td><td>0.55</td></tr>
<tr><td>2025/2</td><td>17,430</td><td>8,139.81</td><td>0.82</td></tr>
<tr><td>2025/3</td><td>14,802</td><td>6,912.53</td><td>0.70</td></tr>
<tr><td>2025/4</td><td>18,420</td><td>8,602.14</td><td>0.87</td></tr>
<tr><td>2025/5</td><td>20,946</td><td>9,781.78</td><td>0.99</td></tr>
<tr><td>2025/6</td><td>18,228</td><td>8,512.48</td><td>0.86</td></tr>
<tr><td>2025/7</td><td>15,414</td><td>7,198.34</td><td>0.73</td></tr>
<tr><td>2025/8</td><td>17,304</td><td>8,080.97</td><td>0.82</td></tr>
<tr><td>2025/9</td><td>17,718</td><td>8,274.31</td><td>0.84</td></tr>
<tr><td>2025/10</td><td>14,592</td><td>6,814.46</td><td>0.69</td></tr>
<tr><td>2025/11</td><td>12,858</td><td>6,004.69</td><td>0.61</td></tr>
<tr><td>2025/12</td><td>11,106</td><td>5,186.50</td><td>0.52</td></tr>
<tr><td>Total for the Year</td><td>190,488.0</td><td>88,957.90</td><td>8.99</td></tr>
</table>
</td><td>In 2025, ScinoPharm Taiwan calculated total solar power generation from the solar panels installed on the rooftops of the Administration Building and Injectable Plant, along with green electricity sales revenue generated through Taipower. Total carbon emission reductions were estimated based on the latest electricity emission factor published by the Bureau of Energy, Ministry of Economic Affairs.</td><td>66
67</td></tr>
<tr><td>2</td><td>Waste Disposal</td><td>
Waste Generation
Unit：metric tons
<table>
<tr><th colspan="6">ScinoPharm Waste Disposal was off-site</th></tr>
<tr><th rowspan="2">Item \ Year</th><th>2025</th><th>Treatment Method</th><th rowspan="2">Item \ Year</th><th>2025</th><th>Treatment Method</th></tr>
<tr><td>General solvent waste (C-0301)</td><td>2,391.940</td><td>Incineration method</td><td>Halogenated solvent waste (D-2301)</td><td>100.340</td><td>Incineration method</td></tr>
<tr><td>General solvent waste (C-0301)</td><td>193.570</td><td>Physical treatment (Reuse)</td><td>Organic sludge (D-0901)</td><td>50.150</td><td>Incineration method</td></tr>
<tr><td>General solvent waste (C-0301)</td><td>653.440</td><td>Reuse</td><td>Drug waste (D-2409)</td><td>15.576</td><td>Incineration method</td></tr>
<tr><td>Liquid waste with high water conten (C-0301)</td><td>143.660</td><td>Incineration method</td><td>General solid waste (D-2399)</td><td>80.550</td><td>Incineration method</td></tr>
<tr><td>Dimethyl sulfate (B-0342)</td><td>0.000</td><td>Incineration method</td><td>Domestic waste (D-1801+H-0002)</td><td>45.246</td><td>Incineration method</td></tr>
<tr><td>Inflammable halogenated solvent waste (C-0301)</td><td>0.000</td><td>Incineration method</td><td>Wood waste (R-0701)</td><td>8.700</td><td>Reuse</td></tr>
<tr><td>Hazardous filter (B-0399)</td><td>8.670</td><td>Incineration method</td><td>Activated carbon waste (D-2403)</td><td>0.000</td><td>Incineration method</td></tr>
<tr><td>Empty barrel for toxic chemical waste (B-0399)</td><td>0.000</td><td>Reused after cleaning</td><td>Precious metal waste (D-2624)</td><td>0.607</td><td>Recycled after heat treatment</td></tr>
<tr><td>Hazardous liquid waste (B-0399)</td><td>0.000</td><td>Incineration method</td><td>Waste paper mixture (D-0699)</td><td>1.250</td><td>Incineration method</td></tr>
<tr><td>Empty barrel for general waste (C-0301、C-0201、C-0202)</td><td>188.710</td><td>Reused after cleaning</td><td>Waste oil mixture (D-1799)</td><td>0.710</td><td>Incineration method</td></tr>
<tr><td>Infectious waste (C-0514)</td><td>1.195</td><td>Incineration method</td><td>Waste glass (R-0401)</td><td>0.000</td><td>Reuse</td></tr>
<tr><td>Other hazardous waste</td><td>0.000</td><td>Incineration method</td><td>Waste plastic mixture (D-0299)</td><td>0.000</td><td>Incineration method</td></tr>
<tr><td>Other corrosive industrial waste mixtures (C-0299)</td><td>0.000</td><td>Chemical treatment</td><td></td><td></td><td></td></tr>
<tr><td>Other corrosive industrial waste mixtures (C-0299)</td><td>3.572</td><td>Incineration method</td><td></td><td></td><td></td></tr>
<tr><td>Total (Net of Reuse)</td><td>2,549.037</td><td></td><td>Total (Net of Reuse)</td><td>293.822</td><td></td></tr>
</table>
</td><td>Total industrial waste treatment volume recorded in the Industrial Waste Reporting and Management Information System in accordance with the Waste Disposal Act and reporting requirements stipulated by the competent authorities for 2025.</td><td>73</td></tr>
</table>

Number	Assurance Item	Underlying Subject	Applicable Standard	Page
3	Water withdrawal, water discharge, and total water consumption	Total water withdrawal, total water discharge, and total water consumption in 2025 Total water withdrawal: 150.11 million liters Total water discharge: 82.86 million liters Total water consumption: 67.25 million liters	Water withdrawal was compiled from monthly tap water bills, and wastewater discharge was based on monthly records from wastewater treatment units. Total water consumption was calculated and disclosed in accordance with relevant GRI requirements.	62
4	Male-to-female employees pay ratio	The male-to-female employees pay ratio in 2025 was 1:0.92	The female-to-male salary ratio was calculated using the annual salary of male employees in 2025 as the baseline (100).	78
5	Total monetary losses resulting from legal proceedings associated with bribery or corruption	No incidents related to bribery or corruption occurred in 2025; therefore, the total monetary loss was NT$0.	The total monetary losses resulting from legal proceedings associated with bribery or corruption were disclosed in accordance with SASB metric HC-BP-510a.1 for the 2025 reporting period.	-
6	Number of full-time employees with physical and mental disabilities is higher than the statutory requirement	The Company has eight full-time employees with physical and mental disabilities, which is more than the statutory requirement.	The number of employees with disabilities was determined in accordance with Article 38 of the People with Disabilities Rights Protection Act, which stipulates employment requirements for persons with disabilities who are capable of working.	81

Appendix 6 Limited Assurance Report of the Independent Auditor

pwc 資誠

會計師有限確信報告

(115)資會綜字第 26003652 號

台灣神隆股份有限公司 公鑒：

本會計師受台灣神隆股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定 2025 永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2025 永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「邊界與重大考量面」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
701024 臺南市東區林森路一段 395 號 12 樓
12F, No. 395, Sec. 1, Linsen Rd., East Dist., Tainan 701024, Taiwan
T: +886 (6) 234 3111, F: +886 (6) 275 2598
www.pwc.tw

pwc 資誠

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序與量化方法是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標進行分析性程序，並選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對 2025 永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 葉芳婷

中華民國 115 年 8 月 5 日

www.pwc.tw

ScinoPharm Taiwan, Ltd.

Contact Corporate Communications Department

Address No. 1, Nan-Ke 8th Road, Shan-Hua District, Tainan 741014, Taiwan

Tel +886-6-5052888

Fax +886-6-5052898

Email info@scinopharm.com

Website www.scinopharm.com