



2024 Sustainability Report

Diverse Roots,
Sustainable Futures.

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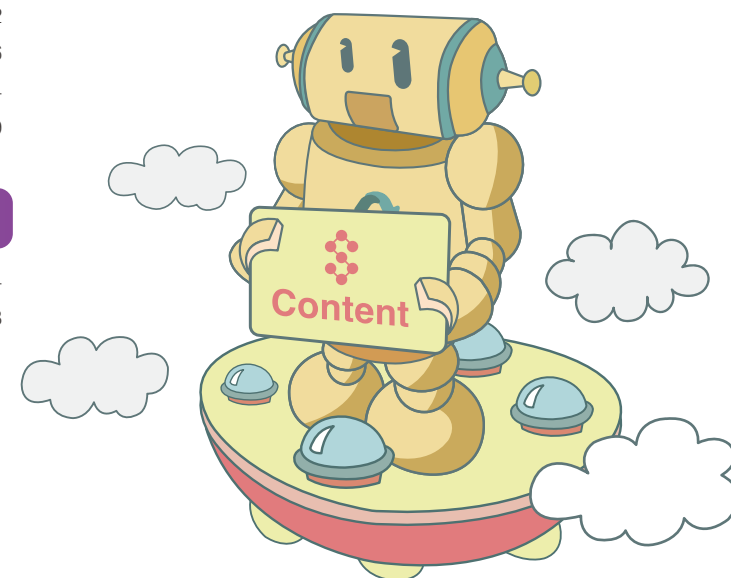
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About this Report

Editorial Outline

Involving in the industry of biotechnology and medicine, ScinoPharm Taiwan, Ltd. (TWSE:1789) was founded in 1997. Its main factory is located in Southern Taiwan Science Park. As a pharmaceutical company compliant with U.S. FDA and international CGMP standards, ScinoPharm engages in the development and manufacturing of active pharmaceutical ingredients (APIs) and intermediates, supplying not only products and services to major pharmaceutical companies around the world, but also API CDMO services for new drug development companies and large patented pharmaceutical companies. ScinoPharm also ventures into the downstream sector of injectable formulations, providing customers a vertically integrated, one-stop-shopping service for APIs and injectables. 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 2024.

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 2024 Annual Report for details of the organizational structure of ScinoPharm and its subsidiaries.

Compilation Guideline

This sustainability report is prepared in accordance with the Universal Standards, Sector Standards, and Topic Standards issued by the Global Reporting Initiatives (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 Standards on Assurance Engagements 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 2024; The current issue is published in August 2025.

ScinoPharm Taiwan, Ltd. (TWSE: 1789)

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Chairman Chih-Hsien Lo

羅智先

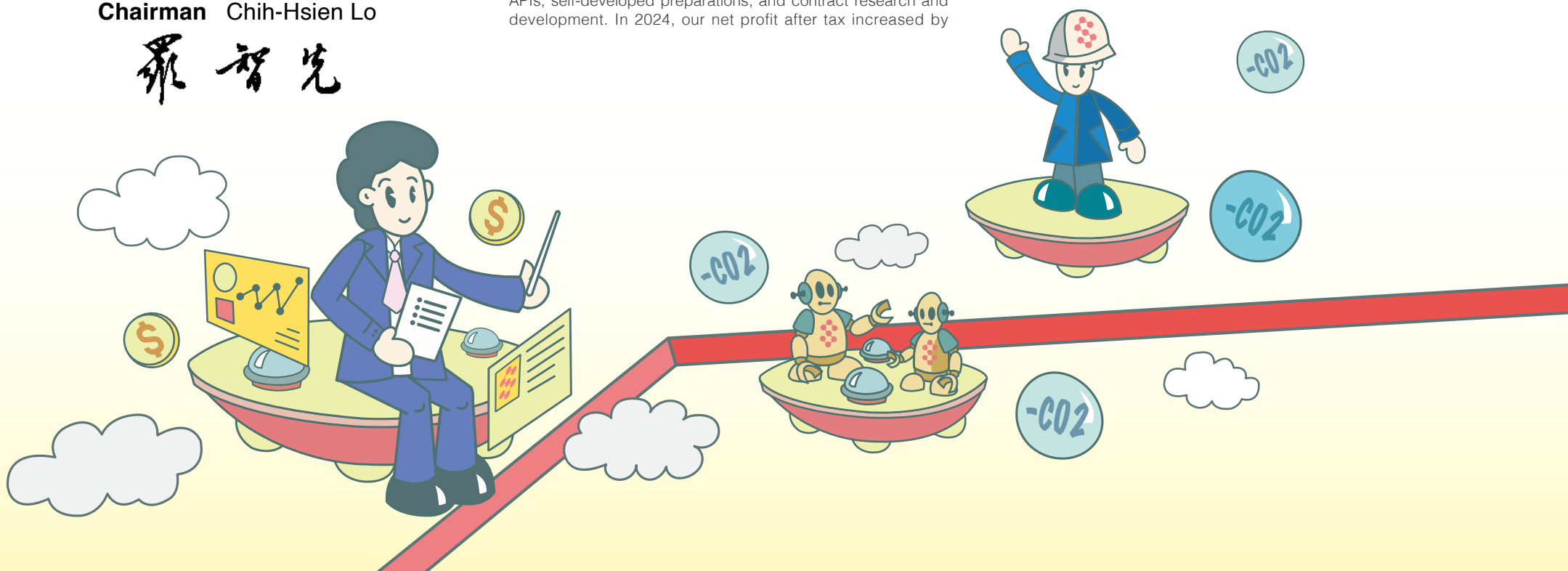
Message from Management

Sustainable management is one of the key market standards for measuring corporate value and competitiveness. ScinoPharm has upheld the ideals of sustainable management for 28 years, practicing the concepts of sustainability in its business decisions and actions as an active response to environmental, social, and corporate governance (ESG) initiatives. Nowadays, companies are not only participants playing a role in the economy, but also key drivers of positive social and environmental development.

Product quality assurance in the pharmaceutical industry is a commitment critical to public health. In 2024, ScinoPharm Taiwan achieved zero-deficiency record in the U.S. Food and Drug Administration (FDA) inspection once again, and passed the Brazilian Health Regulatory Agency (Anvisa) inspection for the first time - both demonstrating our excellent pharmaceutical quality and capabilities. By combining optimal business models, we proactively expand our businesses in APIs, self-developed preparations, and contract research and development. In 2024, our net profit after tax increased by

18%, creating economic value for shareholders. ScinoPharm actively partakes in major exhibitions and conferences of the international pharmaceutical community, keeping abreast of market demands and trends in persistent pursuit of economic growth for the Company.

In terms of sustainable environment, ScinoPharm strives to establish effective energy conservation and carbon reduction strategies in response to "Taiwan's Pathway to Net-Zero Emissions" and global climate change issues. Based on last year's greenhouse gas (GHG) emissions inventory and verification results, our implementation of a reduction plan in 2024 for process optimization, equipment inspection and repair, and waste recycling yielded fruitful results in 2024, i.e., a 18.3% reduction in our total scopes 1 and 2 emissions; and a 2.4% reduction in waste generation compared with the preceding year. ScinoPharm has taken real actions to fulfill our environmental commitments.



The manifestation of social inclusion is stemming from the respect for human rights. ScinoPharm is joining forces with global partners to develop orphan drugs in hopes of providing more accessible health care to economically disadvantaged and vulnerable individuals. Externally, ScinoPharm asks suppliers to sign a Declaration of Commitment to Corporate Social Responsibility, working with them to promote environmental sustainability, protection of basic human rights, and fulfillment of corporate social responsibilities. Internally, we insist on creating a friendly workplace on the foundation of diversity, equality, and inclusion to strengthen employee trust in, their sense of belonging to, and solidarity for the Company.

The spirit of giving back to society is the fundamental belief inherent in ScinoPharm. In 2024, ScinoPharm invested resources to organize regional revitalization workshops in collaboration with regional revitalization teams. The workshops, held on plant premises, featured a series of

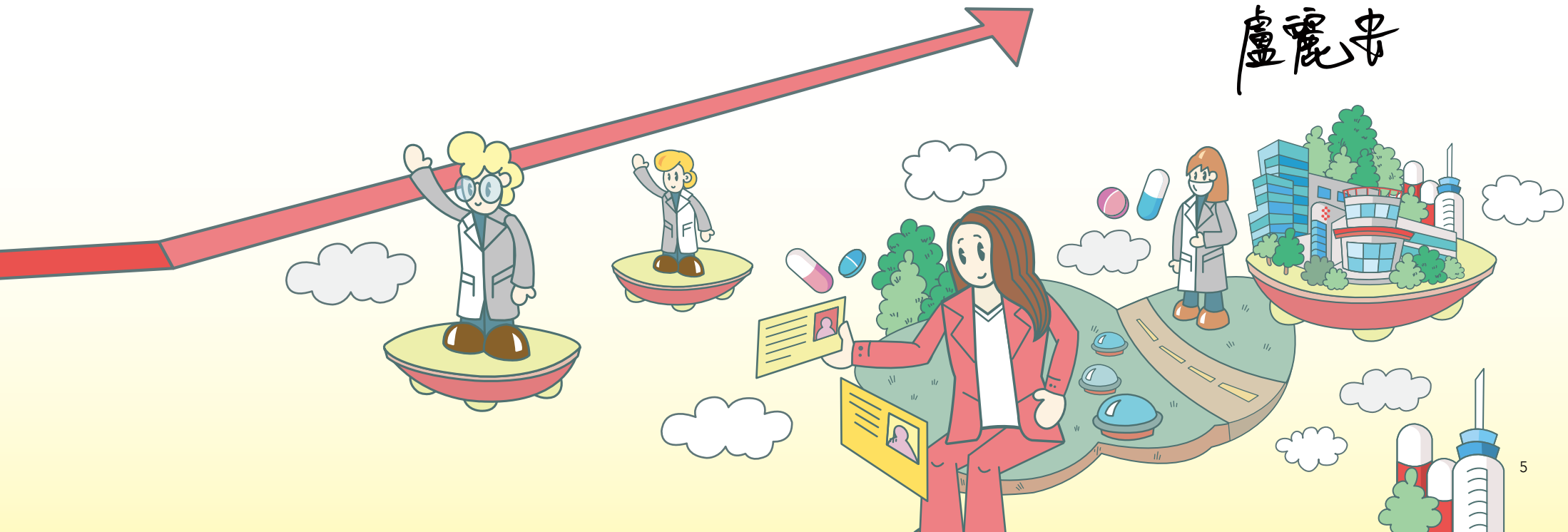
interactive educational activities aiming to promote the culture of the Siraya people in flat coastal regions and boost local cultural identity. This commitment of ours attests to ScinoPharm's support for the sustainability and mutual prosperity with local communities.

Throughout 2024, ScinoPharm has received a multitude of awards—21st place in the Little Giant category of the CommonWealth Magazine's "Excellence in Corporate Social Responsibility" award, Business Weekly's 2024 "Top 100 Carbon Competitiveness," and the 21st Century Foundation's "Net-Zero Industry Competitiveness" Excellence Award all of which reflect the Company's exertions in sustainability. Going forward, ScinoPharm will continue to steadily operate with a positive and committed attitude, and fulfill our corporate social responsibilities to make ScinoPharm a valuable and influential member of the community.



President Li-An (Susan) Lu

盧麗中



2024 Highlights

Integrity Governance

Improving corporate competitiveness with an intellectual property management system

In the era of knowledge economy, ScinoPharm attaches importance to the value of intangible assets such as patents and trade secrets. By establishing various intellectual property (IP) management regulations, we effectively manage, use, and safeguard the Company's intellectual properties, thereby cementing ScinoPharm's status as an industry leader and protecting our innovation and R&D results.

In terms of product development, ScinoPharm proactively invests in technological development, placing emphasis on the development of proprietary process technologies without infringing the patents of our competitors. Meanwhile we implement patent and trade secret management to ensure that our critical technologies and information are properly protected. We also strive to cultivate IP protection culture within the Company, in which employees are regularly trained on patents and trade secrets to increase their awareness of IP issues.

Apart from the system we are currently using, a new set of IP management policy and goals has been approved in 2024 at the meeting of the Board of Directors of ScinoPharm. We plan to adopt the Taiwan Intellectual Property System (TIPS), implement the Plan, Do, Check, and Act (PDCA) cycle, and improve the Company's quality, efficiency, and performance in terms of IP management and development, thereby incorporating a comprehensive management system to bolster our corporate competitiveness.

Economic performance grows steadily, achieving annual increase of 18% in net profit after tax

By upholding the concept of sustainability, ScinoPharm continues to expand its business operations, and strives to improve economic performance on the foundation of its stable operations. In 2024, our exertions in various sectors came into fruition—we achieved an annual increase of 18% in net profit after tax, which shows the effectiveness of the Company's business strategies in a highly competitive market. In the future, ScinoPharm will implement a corporate development blueprint in which optimal business models are used to proactively expand our businesses in manufacturing of APIs and proprietary formulations, as well as contract development and manufacturing, to continuously and steadily create economic value for our shareholders.

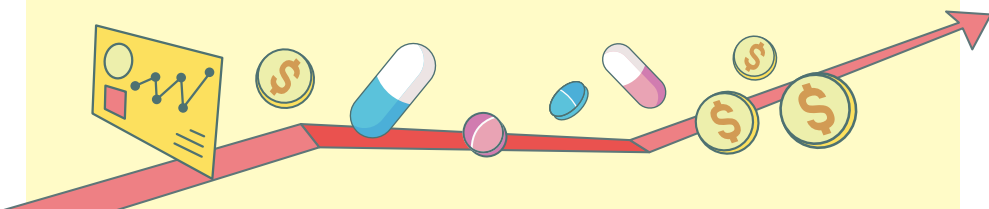
Stakeholders

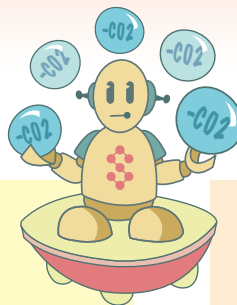
ScinoPharm won three major sustainability awards, receiving widespread recognition

Information transparency is key to winning sustainability awards and recognition from society. The Commonwealth Magazine conducted a survey for its 2024 Excellence in Corporate Social Responsibility Award. Using international indicators and evaluation methods, the organizer selected the most sustainable enterprises in Taiwan based on four dimensions of "corporate governance," "corporate commitment," "social engagement," and "environmental sustainability". Attributed to our firm belief and outstanding practices in sustainability, ScinoPharm was ranked 21st in the Little Giant category of the award, which demonstrates our strenuous efforts and commitment to social responsibility and environmental sustainability. On net-zero emissions, which is critical to industry competitiveness, ScinoPharm has, ahead of legal requirements, voluntarily completed carbon inventory and verified the carbon footprint of its major products to proactively prepare for climate change-related risks and opportunities. Because of these achievements ScinoPharm also won Business Weekly's 2024 "Top 100 Carbon Competitiveness" and the 21st Century Foundation's "Net-Zero Industry Competitiveness" Excellence Award, both of which demonstrate the Company's leading position in sustainable development.

Fulfilling social responsibilities in concert with our suppliers

Stable product quality and supply are crucial for the pharmaceutical industry. ScinoPharm has established Supplier Management, Supplier Audit, and other operating procedures to regulate relevant matters, evaluate or screen suppliers, distributors, clients, or other direct recipients of our products that meet the Company's product requirements, and ensure that suppliers can supply and handle goods safely and reliably. ScinoPharm attaches importance to product quality whilst ensuring regulatory compliance with requirements related to labor rights, human rights, labor health and safety, environmental protection, and integrity management. To this end, ScinoPharm engages in persistent efforts and practices, in the hope that our suppliers will do the same: to commit to and fulfill social responsibilities. The Supplier Declaration of Commitment to Corporate Social Responsibility, formulated in 2024, serves as a medium through which our suppliers work together with ScinoPharm to promote environmental sustainability, safeguard basic human rights, and fulfill corporate social responsibilities. A total of 101 declaration forms were signed in 2024.





Environmental Protection

Achieving the 10-year targets of "Setting Energy Conservation Objectives and Execution Plans for Energy Users"

In adherence to the principle of "the more electricity used, the more conservation responsibility the user bears," the Energy Administration of the Ministry of Economic Affairs (MOEA) launched the "Setting Energy Conservation Objectives and Execution Plans for Energy Users" in 2015, requiring large energy users to save 1% of electricity annually on average between 2015 and 2024. In compliance, ScinoPharm has proactively adopted energy conservation and carbon reduction plans, including installing solar energy facilities on its plant premises, using LED lights, and replacing old air-conditioning equipment. Through various energy-saving measures, we have reduced our electricity consumption by an average of 1% annually, achieving the 10-year target with real actions for environmental sustainability.

An environmental commitment fulfilled: Total carbon emissions dropped 18.3%

Amid global climate change challenges, energy conservation and carbon reduction have become an urgent environmental concern for enterprises. ScinoPharm has consolidated its GHG inventory results and introduced effective improvement measures for emission hotspots, including maintenance of chillers and freezers to reduce carbon emissions. In 2024, our total scopes 1 and 2 emissions decreased by 18.3% compared with the preceding year. In terms of waste disposal, waste generation by the Company was reduced by 2.4% compared with the preceding year following our efforts in ramping up waste reduction and optimization of waste management practices. Our achievements fully reflect our firm commitment to environmental protection.

Year	2023	2024	Percentage of Reduction
Scopes 1 and 2 emissions (CO ₂ e)	37,799.847	30,873.271	18.3%
Total waste (excluding waste treated for reuse) (metric tons)	2,998.28	2,927.00	2.4%

Social Inclusion





Organizing regional revitalization workshops to elevate the importance of local culture



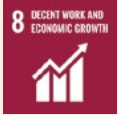


ScinoPharm promotes regional revitalization and sustainable development in local communities with ESG actions serving as the core of our operations. In 2024, we hosted four sessions of regional revitalization workshops, inviting regional revitalization teams from rural communities to share with ScinoPharm the cultures of people living in flat coastal regions. A series of interactive teaching activities were launched to enhance the practical experience of local organizations and revitalization teams, and also underline ScinoPharm's support for community engagement in sustainable development. Specific activities include the following (see 5.2 Social Engagement for details):




- Memories of the "Grass" Roots of Siraya
- The Beautiful Landscape of Bamboo Weaving
- The Beauty of Local Life Under the Lens
- The Aesthetics of Living Amongst Flowers and Plants



Alignment with the United Nations Sustainable Development Goals (SDGs)

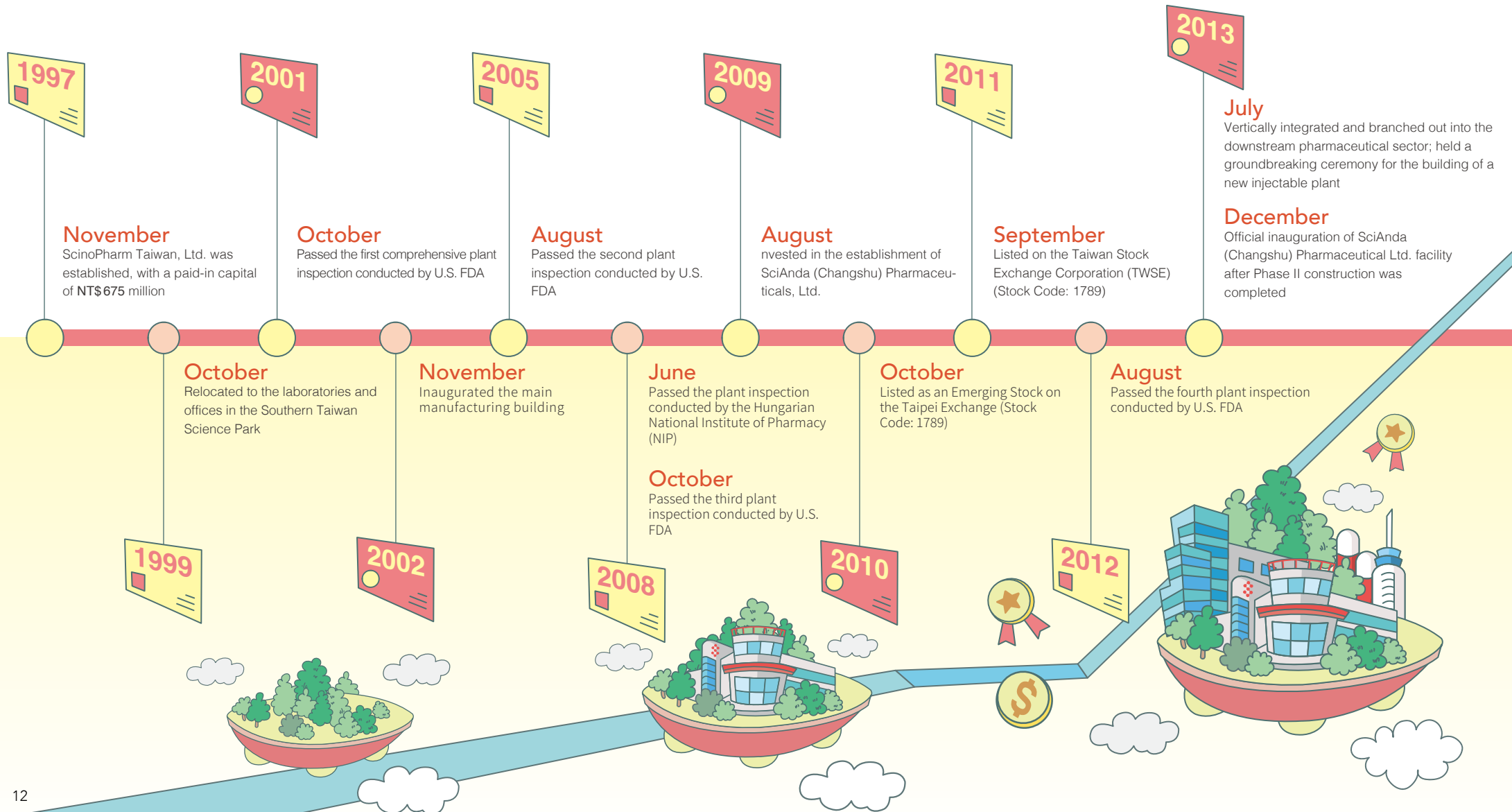
SDG	Targets Relevant to ScinoPharm	Corresponding Chapters/Sections	ScinoPharm's Strategy and Approach
	<p>1.4 To ensure that by 2030, all men and women, especially the poor and the disadvantaged, are given fair rights and access to economic resources, infrastructure, land and other forms of property, inheritance, natural resources, new technologies and financial services (including micro-loans).</p>	<p>5.1 Social Inclusion 5.2 Social Engagement</p>	<ul style="list-style-type: none"> •Charitable Activities - Month of Love at Southern Taiwan Science Park •Event gifts prepared from products made by social welfare organizations •“Giving Old Clothes a Second Life,” an old garment donation event •“Regional Revitalization Workshops” that promote local cultures and local economic development
	<p>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.</p> <p>3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries.</p> <p>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.</p> <p>3.6 By 2020 halve global deaths from road traffic accidents.</p>	<p>1.1 Company Overview 4.2 Employee Benefits and Care 4.3 Workplace Health Promotion</p>	<ul style="list-style-type: none"> •Collaborate with clients to develop orphan drugs •Introduce an employee service program to protect and promote employee health •Organize health examinations for employees •Organize road safety lectures
	<p>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.</p> <p>4.3 By 2030 ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university.</p> <p>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.</p>	<p>4.1 Workforce Overview 4.2 Employee Benefits and Care 5.1 Social Inclusion 5.2 Social Engagement</p>	<ul style="list-style-type: none"> •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” •Making donations to the Poster Competition Scholarship •Donating instruments and equipment to Tunghai University •Providing internship opportunities for students •Organizing industry-related seminars on campus •Regional Revitalization Workshops
	<p>5.1 End all forms of discrimination against all women and girls everywhere.</p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>1.5 Corporate Governance 4.1 Workforce Overview 4.2 Employee Benefits and Care 4.3 Workplace Health Promotion</p>	<ul style="list-style-type: none"> •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 •Three female directors are on the Board of Directors, making up 18% of the Board •80% of senior managers are women; our employment policy is based on merit, not on gender •Men-to-women pay ratio was 1:0.93, and implemented gender equality in the workplace

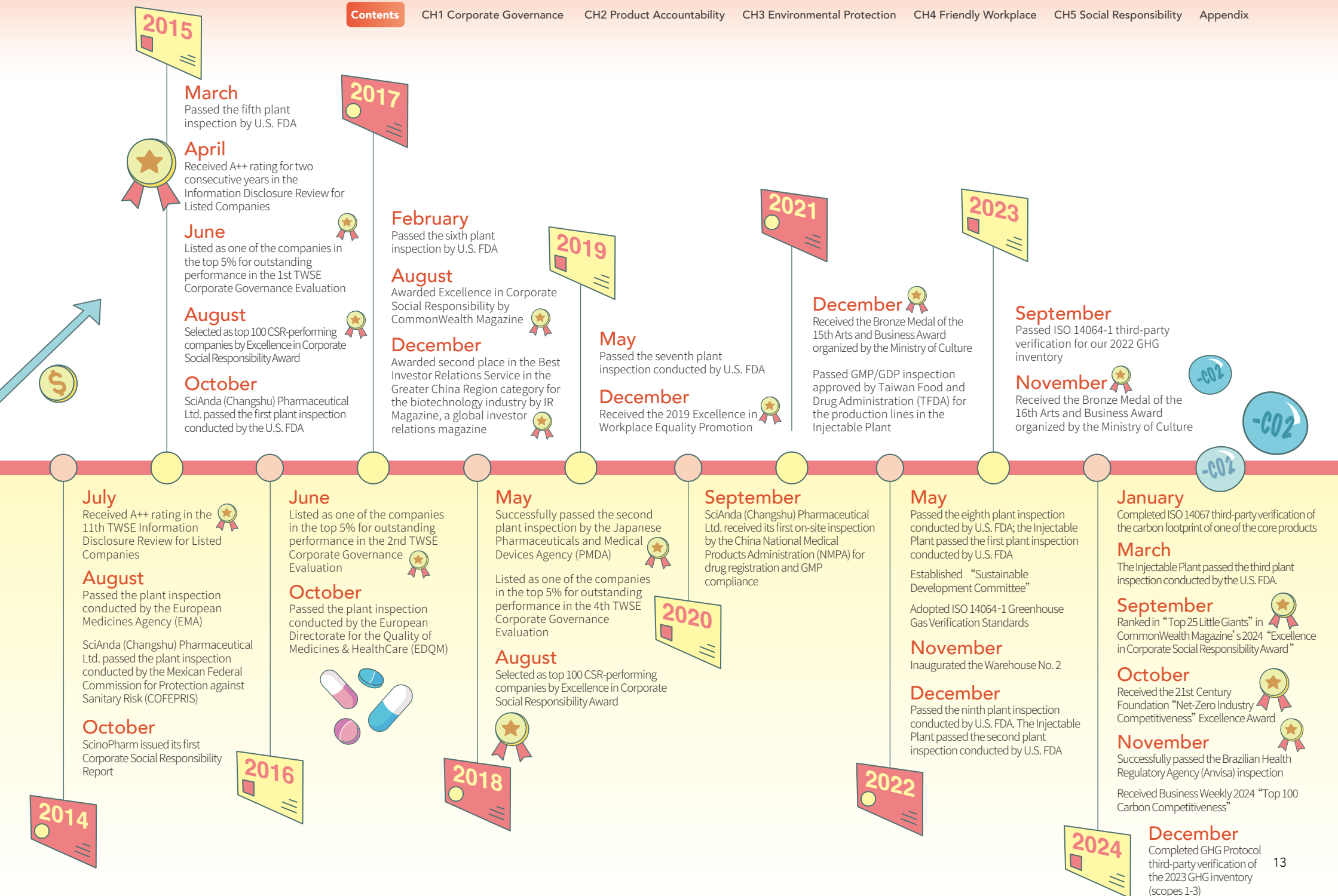
SDG	Targets Relevant to ScinoPharm	Corresponding Chapters/Sections	ScinoPharm's Strategy and Approach
	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	3.2 Management and Use of Energy and Resources 3.4 Pollution Prevention	<ul style="list-style-type: none"> ScinoPharm is a manufacturers of chemical pharmaceutical products. 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. 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 2024. 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	<ul style="list-style-type: none"> Promote green energy development and install solar panels.
	8.1 Sustain per capita economic growth in accordance with national circumstances, and in particular at least 7% per annum GDP growth in the least-developed countries. 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	<ul style="list-style-type: none"> Economic performance grows steadily, achieving annual increase of 18% in net profit after tax. 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 over all 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, 2024, ScinoPharm has nine 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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
	<p>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.</p> <p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.</p> <p>12.6 Encourage companies, especially large and trans- national companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.</p> <p>12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.</p>	<p>About this Report</p> <p>3.4 Pollution Prevention</p> <p>5.2 Social Engagement</p>	<ul style="list-style-type: none"> • 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.
	<p>13.1 Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries.</p> <p>13.2 Integrate climate change measures into national policies, strategies, and planning.</p> <p>13.3 Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.</p>	<p>1.8 Risk Management</p> <p>1.9 Climate change risks and opportunities</p>	<ul style="list-style-type: none"> • 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.
	<p>16.5 Substantially reduce corruption bribery in all their forms.</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p>	<p>1.6 Business Integrity</p> <p>1.7 Identifying and Engaging with Stakeholders</p>	<ul style="list-style-type: none"> • 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 Major Events





1

Corporate Governance

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1.1 Company Overview

Founded in 1997, ScinoPharm Taiwan Ltd. is a pharmaceutical company that complies with the U.S. FDA and international CGMP standards and specializes in the development and manufacturing of anti-cancer and peptide APIs and preparations. ScinoPharm owns a multifunctional chemical synthesis plant that has the capacity to mass-produce a variety of products. The plants are equipped with an advanced process monitoring system to carry out highly automated production processes in line with CGMP standards. As one of the world's leading suppliers of APIs used for anti-cancer generic drugs, ScinoPharm supplies a variety of APIs for generic drugs and thus occupies a leading position in this regard.

In terms of product development, ScinoPharm focuses on the development of high-tech APIs. Our technical capabilities include organic synthesis of small molecules and peptide, making our R&D capabilities highly comprehensive. In addition to relevant anti-cancer products, APIs for the central nervous system and gastrointestinal drugs are also the focus of our developments. We collaborate with international partners to invest in the development of orphan drug products. In providing contract development and manufacturing of new drugs, ScinoPharm develops API manufacturing processes and produces clinical trial drugs for international pharmaceutical and biotech companies.

Given the demand for the manufacturing of injectable drugs, ScinoPharm has completed building an injectable plant by using an API vertical integration strategy. The plant has the capacity to not only supply APIs and injectable products but also provide one-stop services ranging from the development of APIs to manufacturing of injectable formulations. In March 2024, our injectable plant passed the U.S. FDA review, while our API manufacturing plant passed the Brazilian health authority's ANVISA review in November. Both plants achieved a zero-deficiency record, passing the inspections with flying colors. Our injectable plant has different production lines for injectable products. To date, the plant has passed three U.S. FDA inspections, and this will be conducive to the vertical integration and development of the company's businesses.

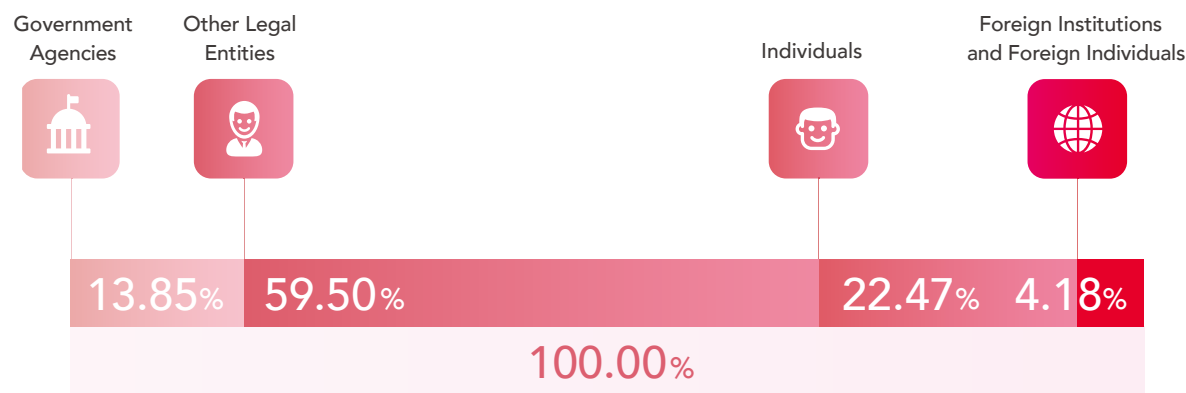
A pharmaceutical business is a business that serves the interests of the public and society. ScinoPharm is not only fully committed to developing high-quality drugs, but we are also focused on ensuring the sustainable development of the company. With the hope of achieving corporate sustainability, the Company established a Sustainable Development Committee in May 2022 to promote and implement plans related to sustainability.

1.2 Major Shareholder Structure

As of March 31, 2025, ScinoPharm has issued 790,739,222 shares in total and registered 27,012 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, 2025

Shareholder Composition	Shareholding (%)
Government Agencies	13.85
Other Legal Entities	59.50
Individuals	22.47
Foreign Institutions and Foreign Individuals	4.18
Total	100.00

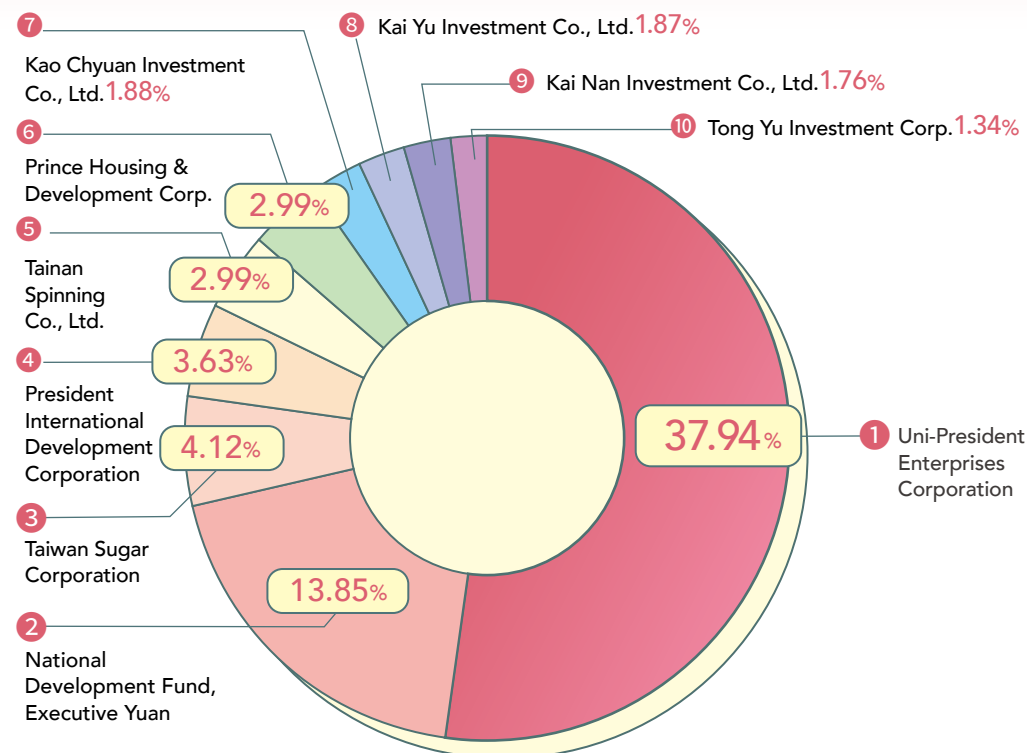


ScinoPharm's Top Ten Shareholders

March 31, 2025

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 2024, ScinoPharm continued making improvements on its current foundation and achieved corresponding progress in all three sectors of its business - APIs, in-house preparations, and contract development and manufacturing. In terms of own-brand APIs, we continued making plans for the production and sales of our core product APIs, expanding orders directionally to safeguard our APIs' base. We also extended our advantages in APIs toward downstream APIs in search of strategic alliances to launch development projects in collaboration with oral drug companies.

Regarding own brand preparations, ScinoPharm continued to fortify its technical capacity to manufacture complex injectables and compound peptide drugs, all the while promoting the development and market deployment of newly improved injectable drugs. Four of our injectable products have been approved for sale in the market, while three injectable products are currently under review subject to the Abbreviated New Drug Applications (ANDAs), and our first 505(b)(2) injectable drug is now ready for its new drug clinical trial.

Concerning contract development and manufacturing, our peptide and small-molecule APIs have consistently maintained excellent performance and market visibility. In terms of pharmaceutical formulations, there is a steady stream of shipment for contracted injectable products, which have been approved for sale in the market, and several contract injectable projects are being prepared for market launch per client request. ScinoPharm continued to achieve breakthroughs in technological innovation, using advanced and eco-friendlier process technologies to serve our

customers. As we venture deeper and more expansively into different markets, the customer base of our contract development and manufacturing business has increased to maintain the growth momentum of our revenue.

Because we applied for drug licensing for our pharmaceutical formulations, our injectable plant underwent the first premarket approval (PMA) review by the U.S. FDA in March 2024, and our APIs manufacturing plant underwent its first Brazilian ANVISA inspection in November. Both plants achieved zero-deficiency record, successfully passing the inspections with exceptional performance. This is a testament to the world-class quality of ScinoPharm's manufacturing and quality management systems, both affording a powerful support for the sustainability of our business.

By drawing on our foundation in the development of APIs, ScinoPharm will, going forward, increase the value of the API industry by expanding its own brand APIs business to venture deeper into it as a contract development and manufacturing organization (CDMO). Meanwhile, we will ramp up efforts to develop more injectable products and vertically integrate our manufacturing capabilities to continually develop own brand injectables. Through business partnership, we will secure more contract works on injectable products, and expand the deployment of our one-stop product integration services, while moving into the market of 505(b)(2) pathway drugs to keep the momentum going for the company's future business development, thereby unlocking greater business opportunities.

Financial Performance

The annual individual revenue for 2024 was NT\$3.139 billion; the net income after tax was NT\$339 million, and after-tax earnings per share was NT\$0.43. Refer to ScinoPharm's Annual Report and website for detailed financial information.

Unit: NT\$ thousands

	2022	2023	2024
Total assets	11,786,017	11,600,223	11,770,319
Total liabilities	1,335,964	1,235,793	1,244,515
Shareholder equity	10,450,053	10,364,430	10,525,804
Paid-in capital	7,907,392	7,907,392	7,907,392
Operating revenue	3,069,434	3,006,952	3,139,056
Gross profit	1,231,798	1,083,293	1,136,850
Operating profit	508,015	316,633	301,050
Net income before tax	437,931	348,789	412,934
Net profit after tax	353,216	287,056	339,350
Basic earnings per share (NT\$)	0.45	0.36	0.43

Note: The above individual financial information was prepared in accordance with the International Financial Reporting Standards (IFRS)

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

	2022	2023	2024
Taiwan	84,715	61,733	73,584
Other	29	51	83
Total income tax	84,744	61,784	73,667
Income tax as a percentage of consolidated operating revenue	2.60%	1.94%	2.16%

Direct economic value distributed to the stakeholders of ScinoPharm is shown in the table below:

Unit: NT\$ thousands

	2022	2023	2024
Operating costs	1,837,636	1,923,659	2,002,206
Employee wages and benefits	731,776	792,877	830,042
Payments to government (Note 2)	70,277	97,659	100,424
Cash dividends	284,666 0.36 (NTD/share)	237,222 0.30 (NTD/share)	276,759 0.35 (NTD/share) (Note 3)
Stock dividends	0 0 (NTD/share)	0 0 (NTD/share)	0 0 (NTD/share)

Note 1: The above information is based on the annual individual financial statements prepared in accordance with the IFRS

Note 2: Sum of business income tax, stamp duty, property tax, fuel fee, vehicle license tax, etc.

Note 3: After the 2024 net income after tax is added to the various adjusted earnings and to the cumulative undistributed earnings from the previous year, the distributable earnings were approximately NT\$0.64 per share. According to the Company's Articles of Incorporation, shareholder dividends shall be 50%-100% of the Company's cumulative distributable earnings. The cash dividend distributed per share was NT\$0.35, which complies with the dividend distribution policy for previous years.

Tax credits and government subsidies are detailed below:

Tax credits (Note 1)

Unit: NT\$ thousands

Law	Tax Credit Item	2022	2023	2024
Article 10 of the Statute for Industrial Innovation	Investment tax credit for research & development expenditure	4,802	6,214	14,268
Article 10-1 of the Statute for Industrial Innovation	Credits for smart machinery expenses	2,231	2,486	2,322

Note 1: Tax credits for 2024 have not yet been approved by the National Taxation Bureau

Government subsidies (Note 2)

Unit: NT\$ thousands

Law & Tax Credit Item

Childbirth allowances, childcare subsidies, importer and exporter subsidies for participation in exhibitions, subsidies for the Southern Taiwan Science Park new technological application project, and subsidies for environmental monitoring, etc.

2022	2023	2024
1,969	251	319

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, as well as other biochemical compounds. ScinoPharm'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.

1 Own brand APIs business		
The Company has completed developing the following APIs	A. 41 types of cancer-related APIs	B. 12 types of APIs for the central nervous system
	C. 6 types of APIs for cardiovascular diseases	D. 6 types of APIs for infections
	E. 3 types of ophthalmology-related APIs	F. 2 types of APIs for the urinary system
	G. 2 types of APIs for diseases that are prevalent in women	H. 2 types of APIs for metabolic disorders
	I. 2 types of APIs for respiratory disorders	J. 1 type of API for the immune system

2 Contract development and manufacturing business

Contract development and manufacturing of APIs	A. 14 types of APIs approved for sale in the market (12 of which are new APIs)	B. 4 API products are investigated in phase 3 clinical trials	C. 7 new customized R&D and OEM projects were launched this year
Injectables contract works	D. The first commissioned/contracted injectable product has entered commercial mass production, with shipment scheduled for Q3 2023. Stable supply is maintained in 2024 with plans to expand the scope of collaboration. Other collaboration and contract manufacturing projects are ongoing.		

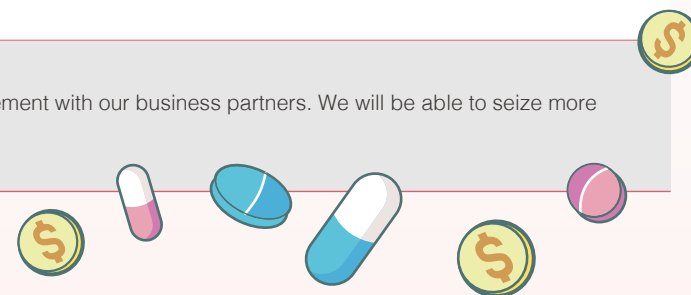
3 Own brand pharmaceutical formulation business

A. In 2021, lyophilized production lines in our injectable plant passed inspection by Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare. In 2022, our lyophilized injectables passed U.S. Food and Drug Administration (U.S. FDA) pre-approval inspection with zero 483 observations and its licensing has been approved by U.S. FDA in September 2023.

B. In 2022, pre-filled syringe and liquid injectable products produced in our injectable plant passed U.S. FDA pre-approval inspection. The U.S. FDA-approved license for liquid injectable was issued in January 2025, while the ANDA for the pre-filled syringe has entered the final review stage.

C. In 2023, ANDA for two types of pen injectors has been submitted to U.S. FDA. In 2024, the pen injectors produced in our injectable plant passed the U.S. FDA pre-approval inspection.

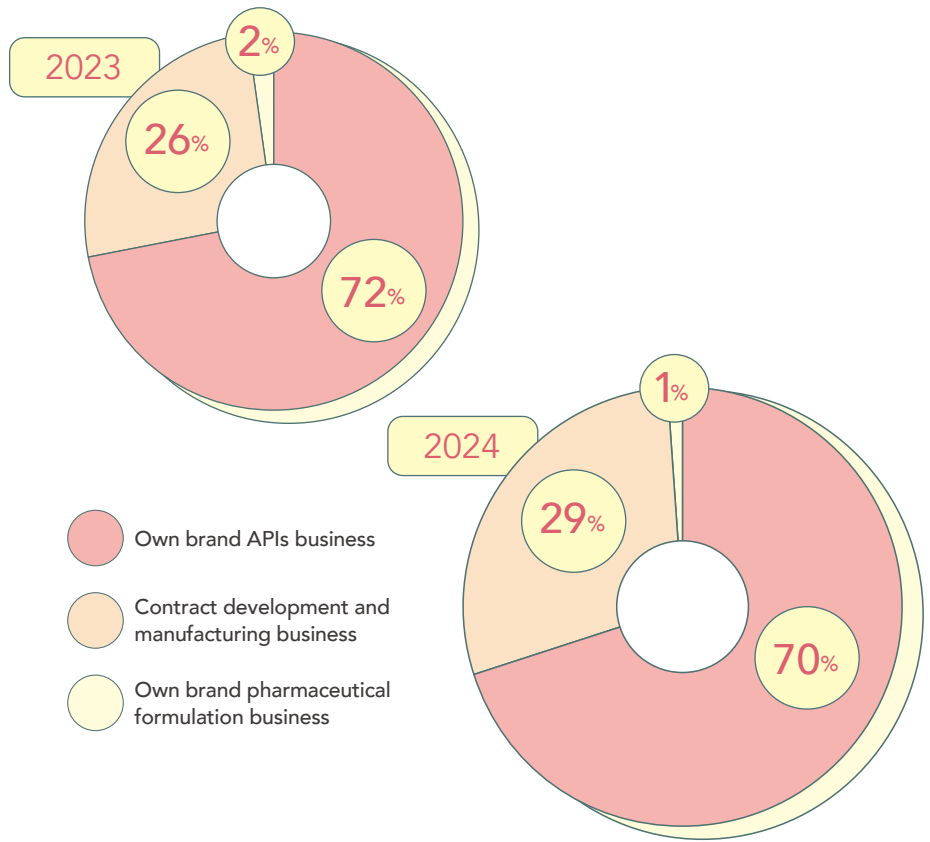
D. Of our own brand injectables, the pre-filled syringe and two types of pen injectors have been entered into a collaboration agreement with our business partners. We will be able to seize more business opportunities once licensing is obtained for these products.



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

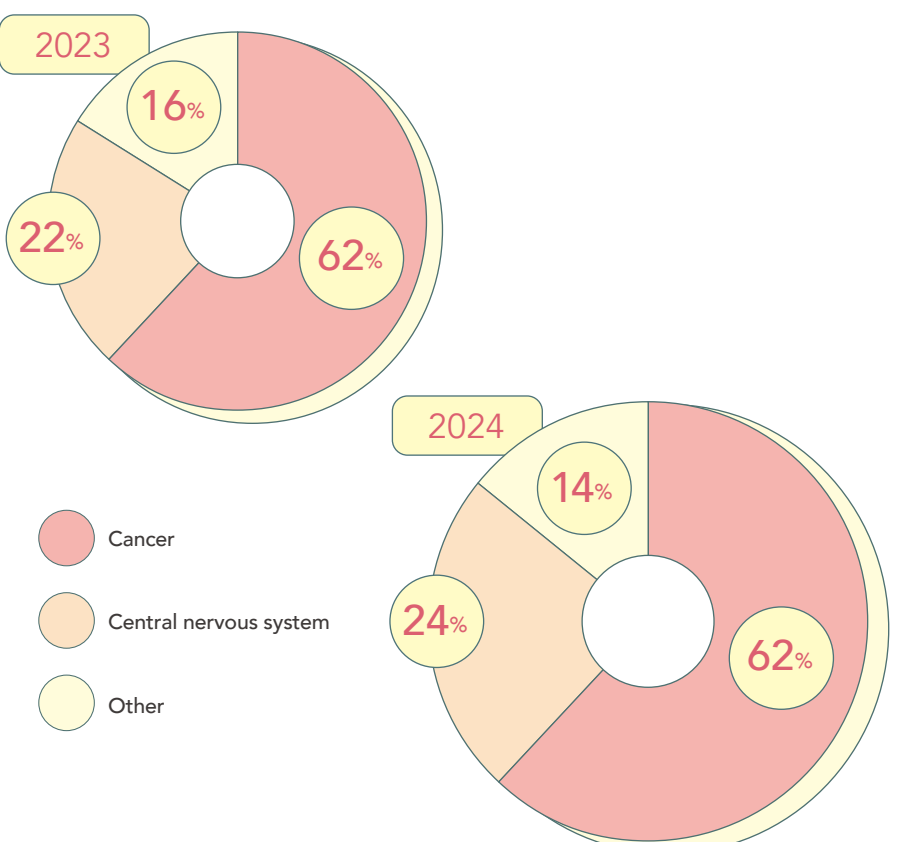
1 Breakdown of revenue by business type

In 2024, most (70%) of the Company's consolidated revenue were still generated from own brand APIs. Revenues from contract development and manufacturing as a percentage of total revenue increased to 29%, attributable to our stable supply for products needed by customers, including drugs indicated for genetic epilepsy, treatment of advanced liver cancer/thyroid cancer, prostate cancer, and African sleeping sickness, and coatings for cardiovascular stents, as well as to the continuous shipment of paclitaxel injection, which was produced for a client. Own brand formulations are products developed in collaboration with clients, thus generating revenues that are recognized as royalties and accounted for 1% of total revenue.

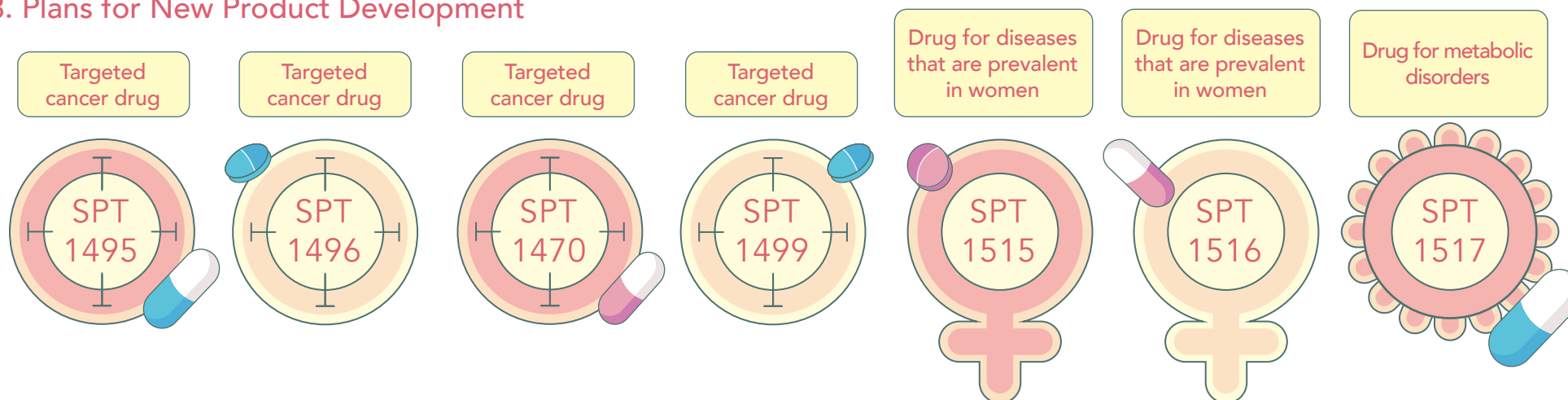


2 Breakdown of revenue by product indications

In terms of product indications, the Company's consolidated revenue in 2024 was derived mainly from cancer treatment drugs (62%), followed by drugs for the central nervous system (24%), and others including cardiovascular drugs (14%).



3. Plans for New Product Development

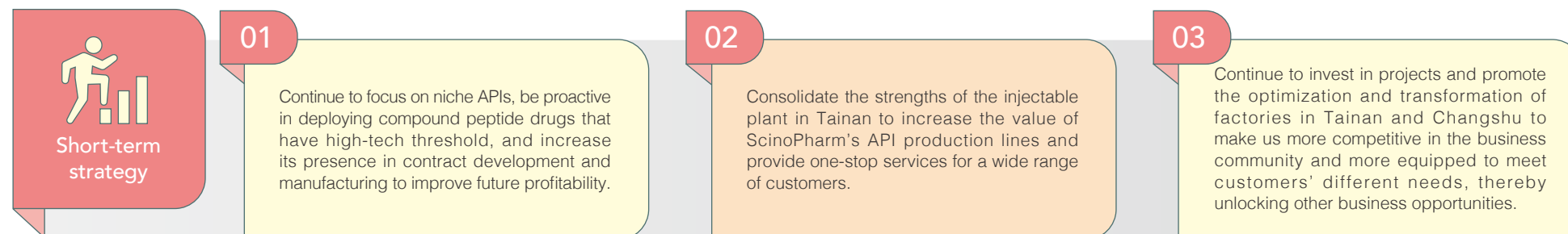


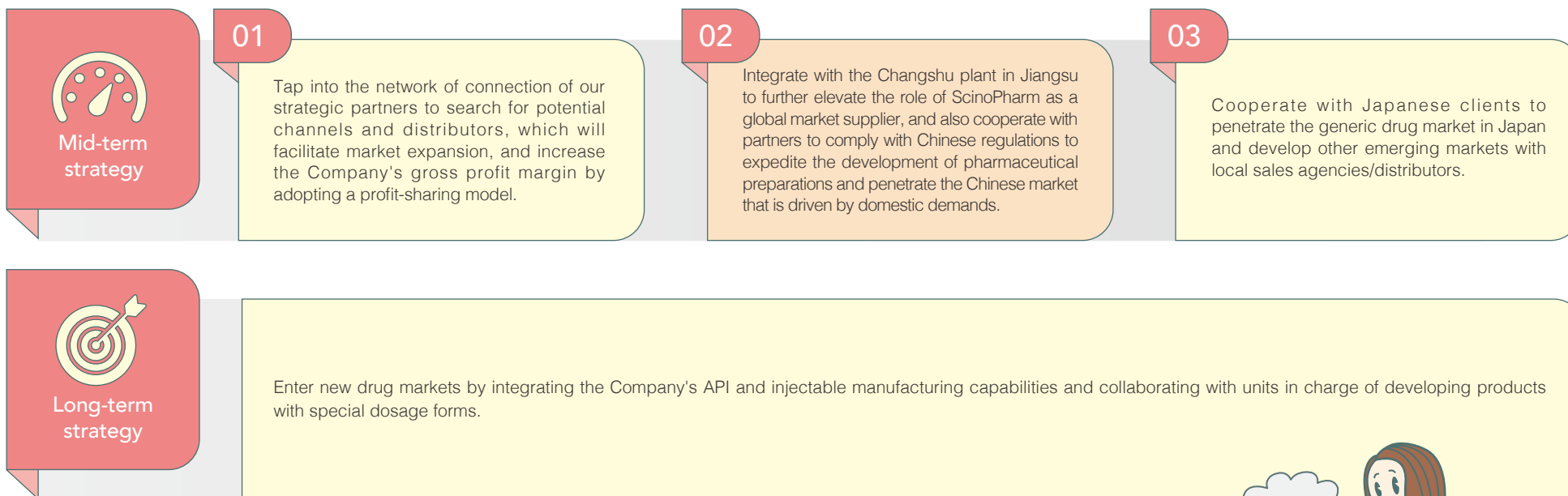
4. Short-, Mid-, Long-Term Business Development Strategies

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:

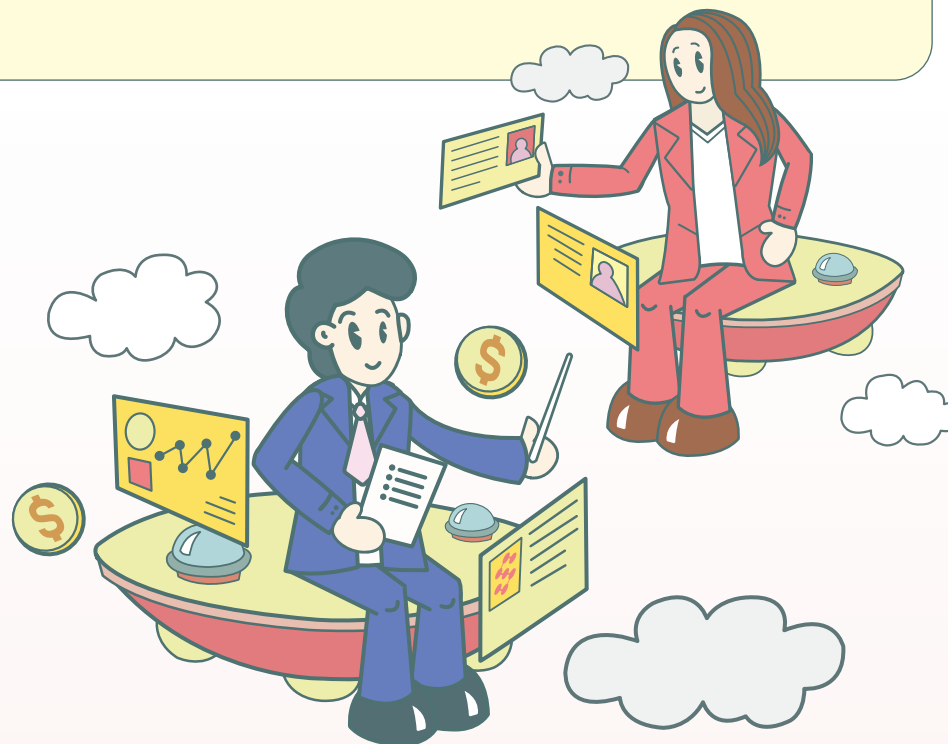


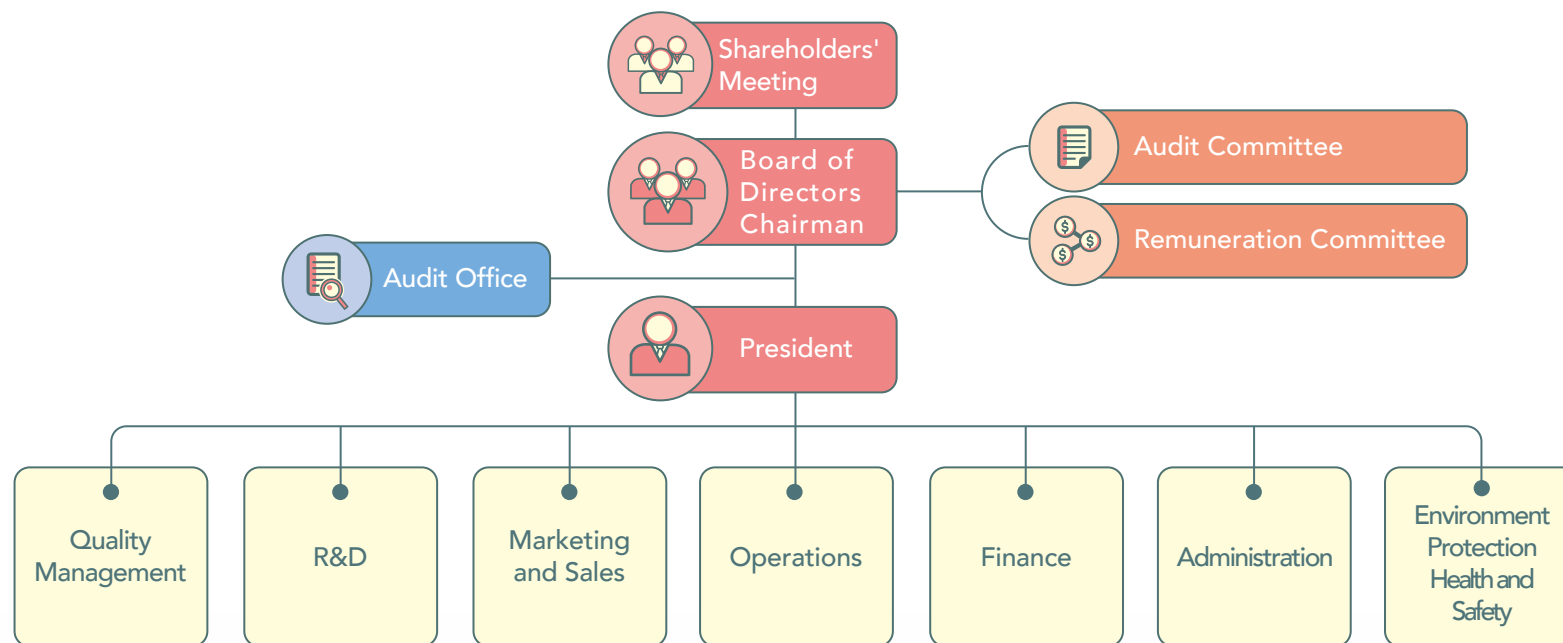


1.5 Corporate Governance

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.





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 66 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. Eight board meetings were held in 2024, and the average attendance rate was approx. 97.79%. Refer to the Annual Report for the attendance of each director and major board resolutions.

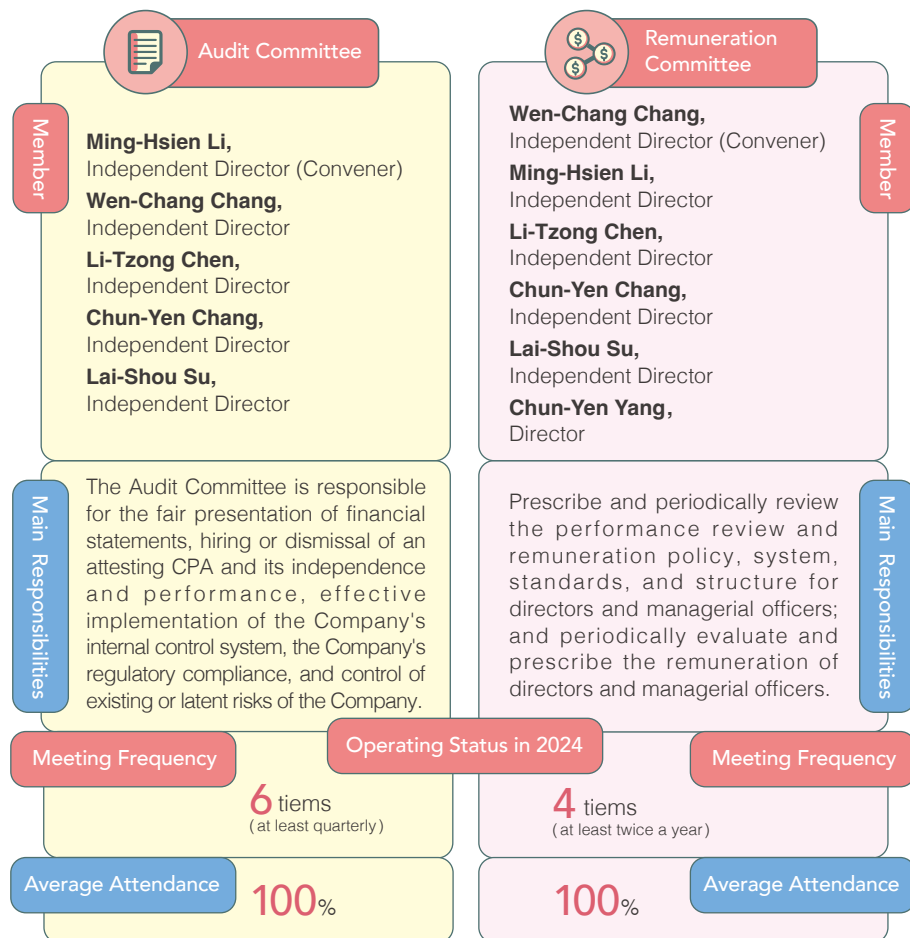
The Company has stipulated relevant regulations on the director's interest avoidance system in the "Board of Directors' Procedures". In 2024, there were no refusals of directors due to conflict of interest. Ever since the Company was established, the Board has never made resolutions that conflict with 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 2024. 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



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 2024 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 21, 2025 and to the Board of Directors on February 26, 2025. 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:

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

According to the Company's Articles of Incorporation, no more than 2% of the profit for the year is allocated as employee remuneration. 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.

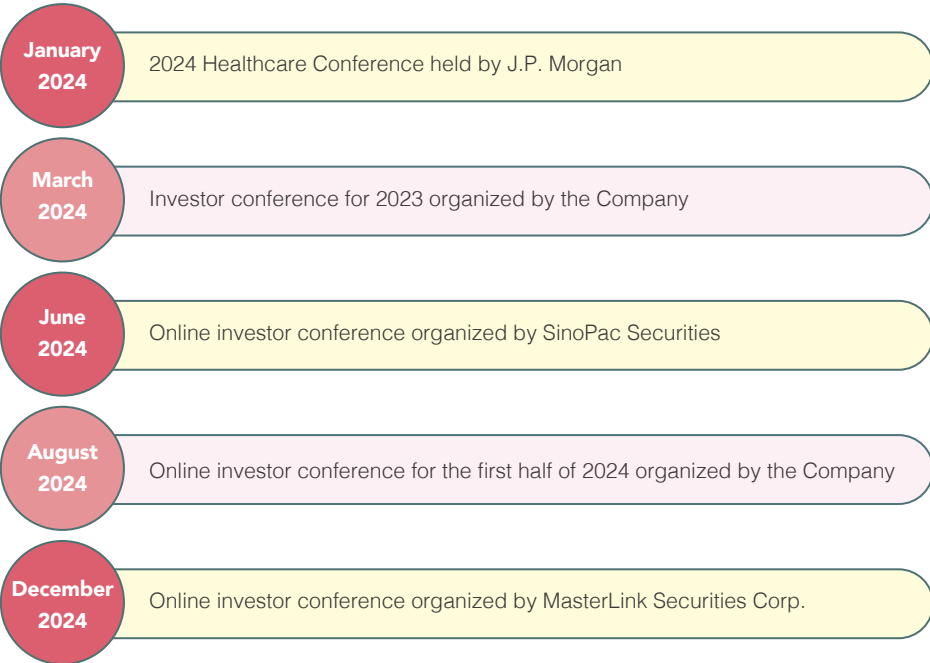
As a company that inherently upholds the principles of fairness and impartiality in business practices, ScinoPharm insists on adopting fair trade practices, takes firm actions against anti-competitive behavior, anti-trust, and monopoly practices, strictly abides by laws and societal norms, and accordingly requests customers to sign a Code of Conduct. In 2024, none of our employees committed corruption, violated laws and regulations or were a subject of international and domestic sanctions.

Appropriate Communication Channels and Mechanisms

The Company has set up appropriate channels and mechanisms to communicate with employees, shareholders, investors, and stakeholders. Employees and management teams are encouraged to maintain effective communication. In addition to direct dialogues with employees through labor-management meetings and employee assemblies, an employee communication mailbox as an appropriate channel for lodging complaints and relevant protection measures are available as well. For relevant provisions, please refer to the "ScinoPharm Code of Conduct" and "Code of Ethics" available on the company's website at www.scinopharm.com.tw.

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 2024



The Company has established a Stakeholder section on our website and developed a System for Reporting Unethical Conducts to provide stakeholders with appropriate communication and reporting channels. Any information received is handled by a dedicated person and investigated by following the Company's regulations and procedures, such as ethical management principles, social responsibility best practices, or Code of Ethics. 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 2024, the Company did not violate the principle of good faith.



△ General Shareholders' Meeting in 2024



△ Employee Meetings in 2024



△ Investor Conference for 2023



△ Internal Communication Channels



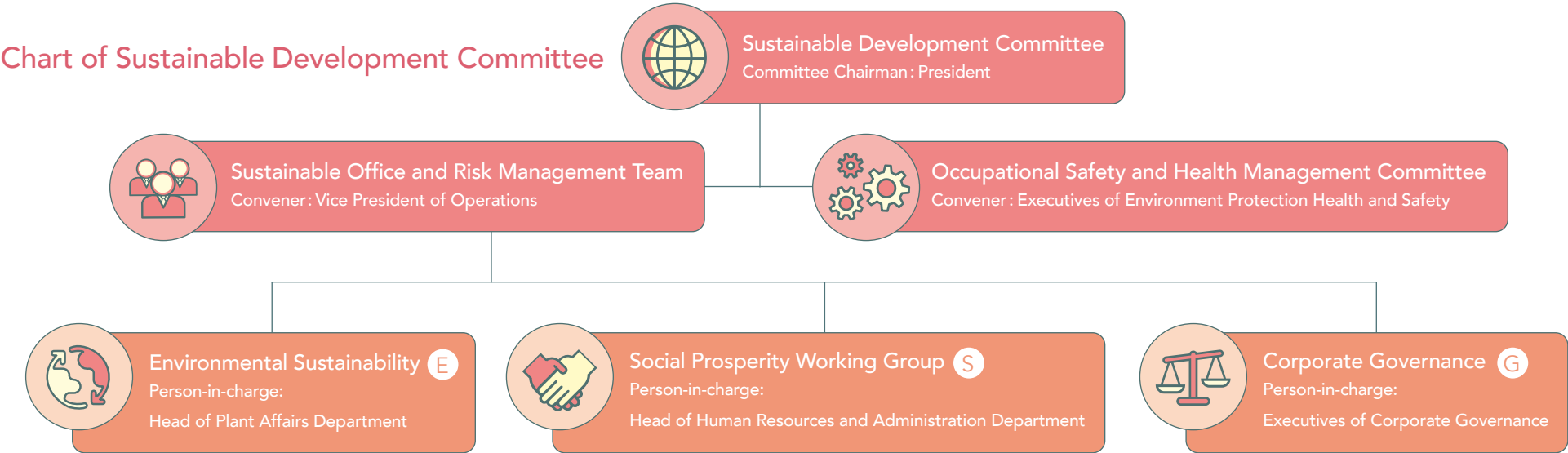
△ Employee Q&A at Staff Meetings

1.7 Stakeholder and Material Topics Identified

The 2024 ScinoPharm Sustainability Report was prepared in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the Universal Standards, Sector Standards (not yet published), and Topic Standards of the Global Reporting Initiatives (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 were also adopted as the basis for preparing this report. The Company convened in-house meetings to identify stakeholders by measuring the degree of positive/negative influence that stakeholders have on the Company. A total of 28 company representatives and department supervisors as well as external experts were assembled to identify stakeholders by assessing and discussing the actual and potential negative impacts and positive contributions in relation to stakeholders. Finally, the stakeholders identified in 2024 were as follows: shareholders/investors, employees, government organizations,

academic units, local communities, clients, and suppliers/contractors. The Company will improve its communication channels to actively respond to their concerns as deemed appropriate.

For a sound sustainability management, the Company has established the Sustainable Development Committee, which is chaired by the President of ScinoPharm. The Committee is responsible for the creation and implementation of sustainable development policies, systems, management approaches, and specific action plans, and for reporting regularly to the Board of Directors. The Committee has an Occupational Health and Safety Management Committee and a Sustainable Development Office and Risk Management Team working under it, with the Vice President of Operations acting as the convener of the Sustainable Development Office and Risk Management Team. The Sustainable Development Office and Risk Management Team is charged with developing environmental, social, and governance (ESG) practices and preparing sustainability reports.

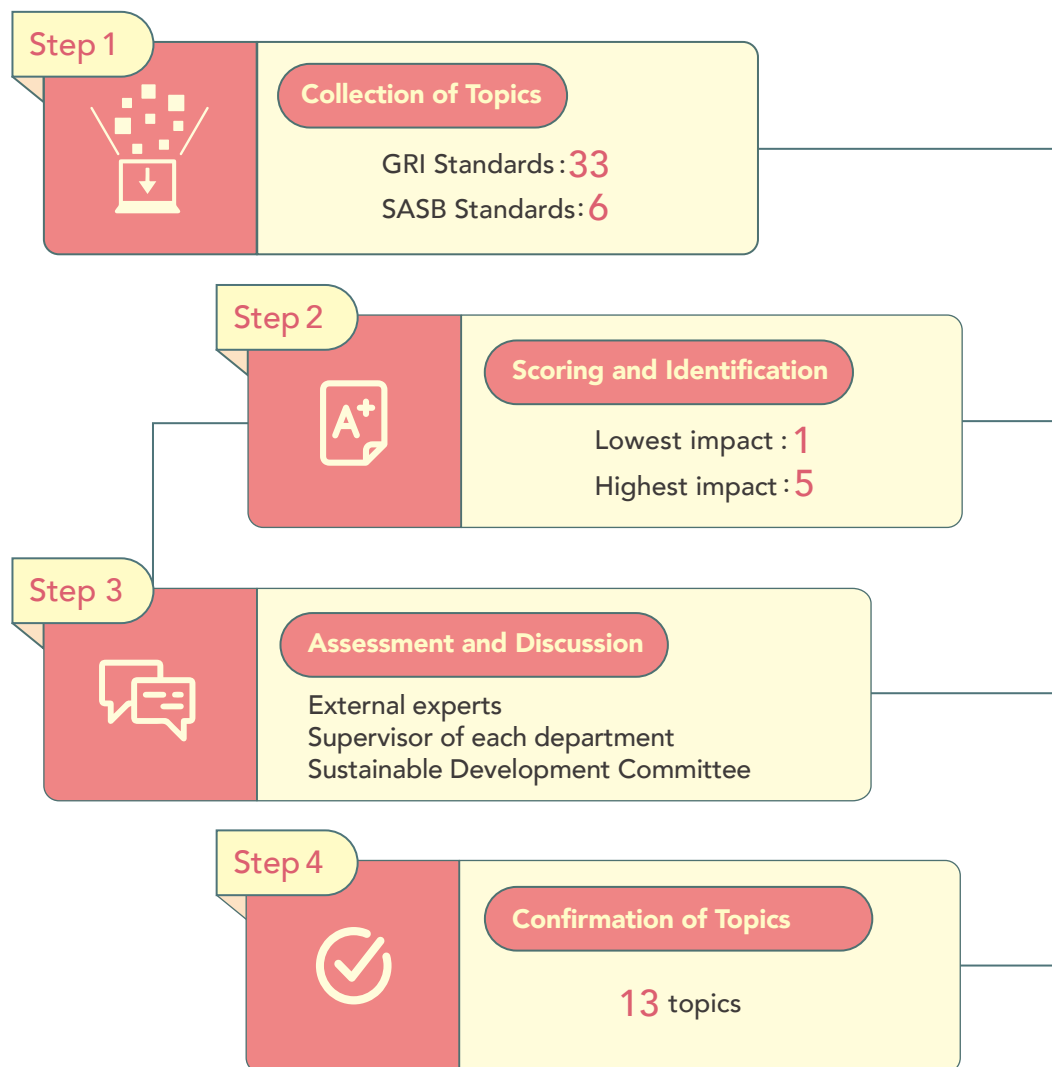


Note: The Sustainable Development Committee convenes meetings at least once a year, with the President serving as the chairperson, and regularly reports to the Board of Directors.

Stakeholder Communication and Material Topics

Sustainability-related topics material to the Company were derived from 33 disclosures in the GRI Standards and 6 topics in the SASB Standards. External experts was asked to rate and assess the actual/potential negative/positive impacts of each topic on the economy, environment, and people (including impacts on their human rights), and the sum of the rating scores was used to prioritize impacts for reporting. Topics with a total score of >30 points were considered material to the Company for reporting. The Sustainable Development Committee subsequently combined the opinions of unit supervisors and external experts, identifying 13 topics that were material to ScinoPharm in 2024: Regulatory Compliance, Customer Health and Safety, Economic Performance, Risk Management, Innovative Technology and Patents, Marketing and Labeling, Energy, Occupational Safety and Health, Waste Management, Talent Recruitment and Retention, Training and Education, Supplier Management, and GHG Emissions. These topics were employed as the basis of disclosure for this report. Various channels were used to communicate changes to the company's business strategies and sustainability implementation status, thereby ensuring effective stakeholder engagement.







Identification of Sustainable Material Topics




















Material Topics Identified












Aspect	Name of Topics	The actual negative impacts on the economy	The actual negative impacts on the environment	The actual negative impacts on the society	The potential negative impacts on the economy	The potential negative impacts on the environment	The potential negative impacts on the society	The actual positive influences on the economy	The actual positive influences on the environment	The actual positive influences on the society	The potential positive influences on the economy	The potential positive influences on the environment	The potential positive influences on the society	Total Score
Corporate Governance	Regulatory Compliance	3	3	3	5	5	5	3	3	3	4	4	4	45
	Economic Performance	3	3	3	4	4	4	3	3	3	4	4	4	42
	Risk Management	3	3	3	4	4	4	3	3	3	4	4	4	42
	Innovative Technology and Patents	4	2	4	5	2	5	4	2	3	4	2	4	41
Environmental Sustainability	Energy Management	3	3	2	4	4	2	4	4	2	4	4	2	38
	Waste Management	3	4	2	3	3	2	3	4	2	4	5	2	37
	Greenhouse Gas (GHG) Emissions	3	3	1	4	4	1	3	3	1	4	4	1	32
Social Care	Customer Health and Safety	5	1	5	5	1	5	5	1	5	5	1	5	44
	Marketing and Labeling	4	1	4	4	1	4	5	1	5	5	1	5	40
	Occupational Health and Safety	3	1	3	5	1	5	4	1	4	5	1	5	38
	Talent Recruitment and Retention	3	2	3	4	2	4	3	2	3	4	2	4	36
	Training and Education	3	2	3	4	2	4	3	2	3	4	2	4	36
	Supplier Management	3	1	3	4	1	4	4	1	4	4	1	4	34



List of Material Topics











Material topics	Describe its policies or commitments regarding the material topics	Material topics	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	<p>Regulatory compliance is a stepping stone to achieving corporate sustainability. The Company upholds the principle of integrity, continuously strengthens corporate governance, and implements an internal management system to comply with laws and regulations. The Company adheres to the principle of ethical management and avoids conflicts of interest, corruption, fraud, anti-competitive behaviors, and violation of laws and regulations.</p>	Economic aspects: Non-compliance may result in penalties and fines, which pose risks of shutdowns, thus impacting company operations.	 Actual	<ul style="list-style-type: none"> Impacts caused by the customers Impacts caused by the Company Directly Associated with Suppliers 	<p>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.</p>	<ul style="list-style-type: none"> Educate and train employees to raise their compliance awareness. Comply with laws and regulations governing corporate governance, environmental protection, and labor laws. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> In 2024, a total of 3,533 employees completed 32,205 hours of training course in regulatory compliance. In 2024, 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	<p>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.</p>	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	<ul style="list-style-type: none"> Impacts caused by the customers Impacts caused by the Company Directly Associated with Suppliers 	<p>Quality review meeting is held once every 6 months, and each product is subject to annual product review.</p>	<p>To ensure that product quality complies with standards and regulatory requirements, thereby further improving product quality and safety.</p>	<p>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.</p> <p>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.</p>	<p>The Company's products are fully compliant with health regulatory review requirements, U.S. FDA regulations, and the current international CGMP. As of December 2024, customers and regulatory authorities have conducted on-site inspections on our manufacturing plants a total of 558 times and 102 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.</p>
		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	Material topics	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	<ul style="list-style-type: none"> 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 2024, ScinoPharm has a total of 42 inventions and 144 patents, 82% 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 2024, 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, result in loss of resources and missed business opportunities.	 Actual	<ul style="list-style-type: none"> 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					


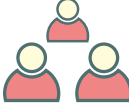


Material topics	Describe its policies or commitments regarding the material topics	Material topics	Actual / Potential + Positive / - Negative	Main subject of impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and adjustment
 Risk 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	<ul style="list-style-type: none"> 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 and Risk Management Team 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	<ul style="list-style-type: none"> 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 4.2% 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 199,418 kWh of electricity in 2024. 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	Material topics	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	<p>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".</p>	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	<ul style="list-style-type: none"> 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  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	<p>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.</p>	Economic aspects: Cutting operating expenses reduces the impact of market competition on operations.	 Actual	<ul style="list-style-type: none"> 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.	<ol style="list-style-type: none"> 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. The Company observes the Company's internal control system and risk management policies, controls operational risks, and ensures that operational targets are achieved. CPA-audited financial reports are produced on a quarterly basis and presented to the Audit Committee and Board of Directors for review. 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. 	<p>The consolidated revenue for 2024 was NT\$3.406 billion; the net income after tax was NT\$339 million. All in all, a robust financial structure was maintained.</p> <p>The distribution of 2024 earnings at a cash dividend of NT\$0.35 per share was approved by a resolution of the board on February 26, 2025 and during shareholders' meeting on May 28, 2025</p>
		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					

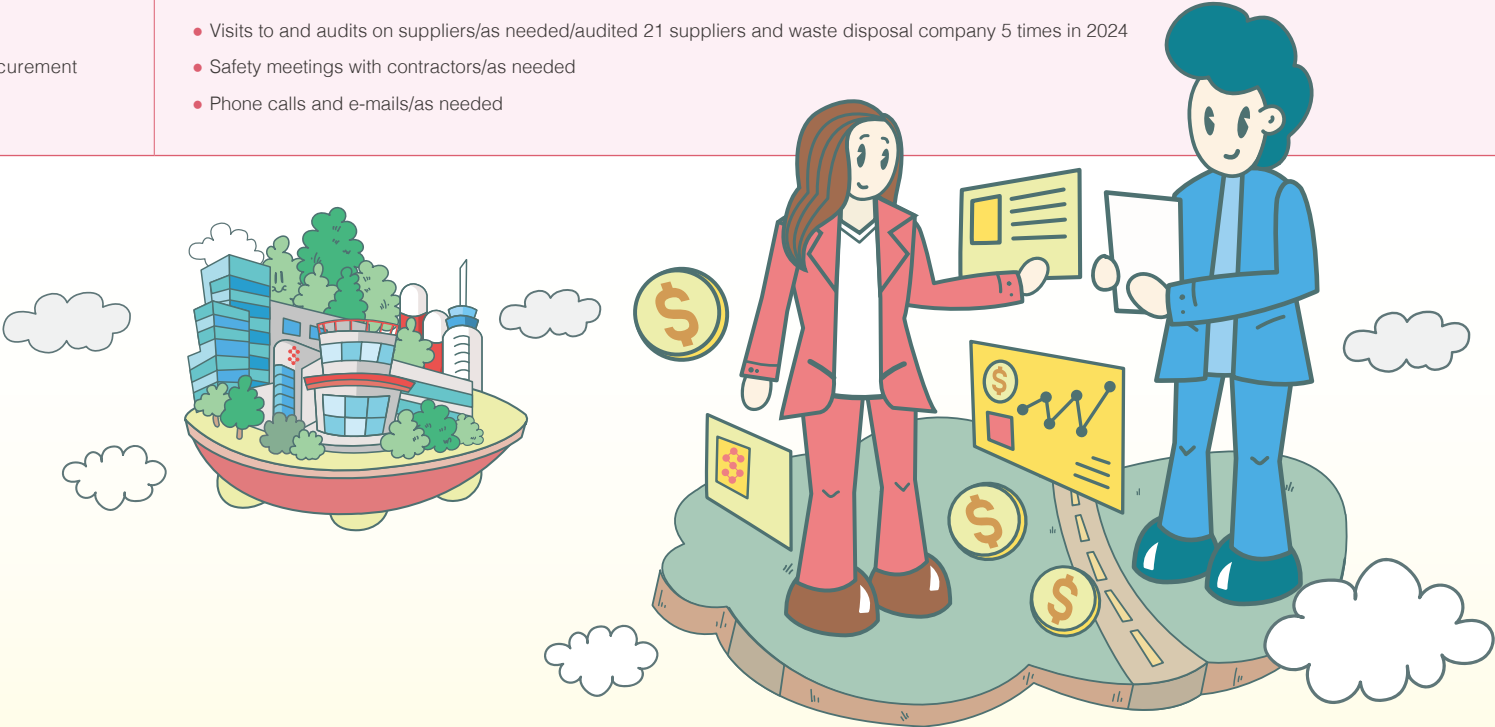
Material topics	Describe its policies or commitments regarding the material topics	Material topics	Actual / Potential + Positive / - Negative	Main subject of impact	The prevention and remediation of negative impacts	Goals and targets	Management and evaluation mechanism	Performance and adjustment
 Occupational 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	<ul style="list-style-type: none"> Impacts caused by the Company Impacts caused by the customers 	<ul style="list-style-type: none"> 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.	The 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.	There were no significant occupational safety incidents for five consecutive years. The Company continued to review and reduce general incidents caused by human factors, encourages employees to report near miss incidents and observe unsafe behaviors, and fosters safety awareness in employees to create a safety culture. During production safety contests, penalty points are given for recurring incidents, such as pipeline dismantling, improper valve operations, or failure to wear personal protective equipment as required by regulations thus causing leakage or injury.
		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	<ul style="list-style-type: none"> Impacts caused by the Company Directly associated with customers 	<p>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.</p> <p>Employees who failed to complete the required hours of training will be subject to a performance evaluation by their supervisor.</p>	Conduct training and internal audits to ensure that production processes, product quality, and external audits comply with the laws and regulations.	<ul style="list-style-type: none"> All employees must receive a preliminary GMP training within 3 days 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. 	If an employee fails to achieve a pass mark (100) in their training examination for 5 times in a row, their supervisor will be notified to assess the employee's job suitability.
		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	Material topics	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	<p>Establish a high-quality work environment and build a positive employer brand based on the principles of diversity, equity, and inclusion (DEI).</p>	Economic aspects: Build a high-quality work environment, provide diverse job opportunities, recruit top talents, and encourage employees to work with the company to improve the company's overall performance.	 Actual	<ul style="list-style-type: none"> Impacts caused by the Company Impacts caused by the customers 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Participate in at least 3 large-scale recruitment activities every year Improve the management capabilities of managerial officers and reinforce human rights awareness in the workplace Create a diverse range of two-way communication channels 	<ul style="list-style-type: none"> We have established a performance management and promotion system and an internal transfer system to create a stable work environment for talent retention. We inquire about 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. 	<ul style="list-style-type: none"> Through campus recruitment and internship programs, we systematically cultivate and recruit high-caliber talents. In 2024, we signed an internship agreement with three universities, creating 26 internship opportunities. In 2024, we participated in five large and nine small/medium-sized recruitment activities. In 2024, a total of 906 employees completed 2,741 hours of training course in management. A total of 548 employees completed 2,621 hours of training course in human rights. In 2024, 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.
		Environmental aspects: Declining birthrate leads to skill gaps and labor shortage, which affects company operations, resulting in revenue reduction.	 Actual					
		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					
 Supplier Management	<p>The Company ensures secure and reliable supply and handling of goods by its suppliers. Internally we have in place evaluation and screening mechanisms, and we require approved suppliers to sign a Declaration of Commitment to Social Responsibility, thereby reducing the social risks of the supply chain.</p>	Economic aspects: Unreliable and unstable suppliers will lead to material shortages, resulting in delayed deliveries to clients. Supplying materials that meet quality requirements can reduce product defect rate and production costs.	 Actual  Potential	<ul style="list-style-type: none"> Impacts caused by the Company Directly associated with suppliers 	<ul style="list-style-type: none"> We conduct periodic review of supplier and supply compliance to ensure that our suppliers and the materials they supply conform to the Company's quality requirements. Suppliers are asked to sign a Declaration of Commitment to Social Responsibility as a means of ensuring their compliance with local human rights and environmental laws. 	<p>Ensure stable supply of the needed materials by suppliers and comply with laws and social standards.</p>	<p>The Company has established "Supplier Management Procedures", "Supplier Audit Procedures", and "Material Development and Procurement Procedures" to evaluate and screen eligible suppliers. A Supplier Declaration of Commitment to Social Responsibility was incorporated at the end of 2024.</p>	<p>In 2024, all suppliers ensured stable supply of the needed materials, and we completed 21 supplier quality audits. A total of 101 Declaration forms were signed in 2024.</p>
		Environmental aspects: Good supplier management can optimize transportation and production processes and reduce product carbon footprint.	 Potential					
		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  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	<ul style="list-style-type: none"> • Annual shareholders' meeting/The 2024 Shareholders' Meeting was convened on May 28, 2024 • Important information disclosures/as required by competent authorities/30 announcements in 2024 • Financial reports and annual reports/periodically/published quarterly financial reports and annual report for 2024 in both Mandarin and English as required by law • Investor conferences/quarterly/5 times in 2024 (ScinoPharm independently organized two conferences and was invited to three conferences) • Disclosure through corporate website/updated as needed
 Employees	Healthy Workplace Equal Treatment Respecting Human Rights	<ul style="list-style-type: none"> • Labor-management and communication meetings/periodically/5 times in 2024 • Employee welfare committee meetings/periodically/3 times in 2024 • Employee meetings/semi-annually/2 times in 2024 • News or Announcement section on the Company's Intranet website • In-house electronic publications/periodically/17 publications in 2024 • Employee suggestion box/6 replies in 2024 • Departmental safety meetings/quarterly, and CGMP education and training/annually • Internal recruitment and employee rotation/as needed/Internal recruitment and employee rotation were organized 5 times and 95 times in 2024, respectively
 Government Agency	Regulatory Compliance	<ul style="list-style-type: none"> • Compliance inspections/periodically/5 times by regulatory authorities in 2024 • 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 2024, raising a total of NT\$40,844
 Academic Unit	Education and Training	<ul style="list-style-type: none"> • Industry-academia collaboration/hired 10 interns in 2024 • On-campus talks and recruitment/12 sessions in 2024 • Sponsorship to ScinoPharm Analytical Chemistry Research Thesis Award/Once yearly • Disclosure through corporate website/updated as needed • Phone calls and e-mails/as needed

Stakeholders	ScinoPharm's Main Responsibility to Stakeholders	Communication channels, frequencies and results
 Local Communities	Social Engagement and Maintenance of Neighboring Communities	<ul style="list-style-type: none">• Participation in charitable events/annually/Held 7 events in 2024, including Month of Love at Southern Taiwan Science Park, charity gift buying, uniform-invoice donation, blood donation, charity sale, and Giving Old Clothes a Second Life, etc• Community engagement and care/Organized 4 regional revitalization workshops, and purchased products from local farmers• ScinoPharm Art Forum/once annually/Reached more than 80,000 people in total• Sustainability Report/once a year
 Customers	Safe and High-Quality Products	<ul style="list-style-type: none">• Phone calls and e-mails• Visits or on-site audits/as needed/Inspections by clients 28 times in 2024• International pharmaceutical exhibition/6 exhibitions in 2024• Disclosure through corporate website/updated as needed
 Supplier/Contractor	Fair Procurement	<ul style="list-style-type: none">• Visits to and audits on suppliers/as needed/audited 21 suppliers and waste disposal company 5 times in 2024• 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 units	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 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	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.
Financial risk, liquidity risk, credit risk	Finance and accounting units	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	Planning, business development, and relevant units	<p>1. Implement information security measures to ensure information confidentiality, integrity, and availability and to prevent unauthorized visit and destruction or loss of data.</p> <ul style="list-style-type: none"> ● 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. <p>2. Strengthen the company's information security management mechanism</p> <ul style="list-style-type: none"> ● 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. ● Increase employees' security awareness - Four sessions of information security education and training were held in 2024. ● 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 - 15 announcements were made in 2024.
Safety, health, and environmental risks, climate change risk	Planning, business development, and relevant units	<p>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.</p> <p>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.</p> <p>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.</p>

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.

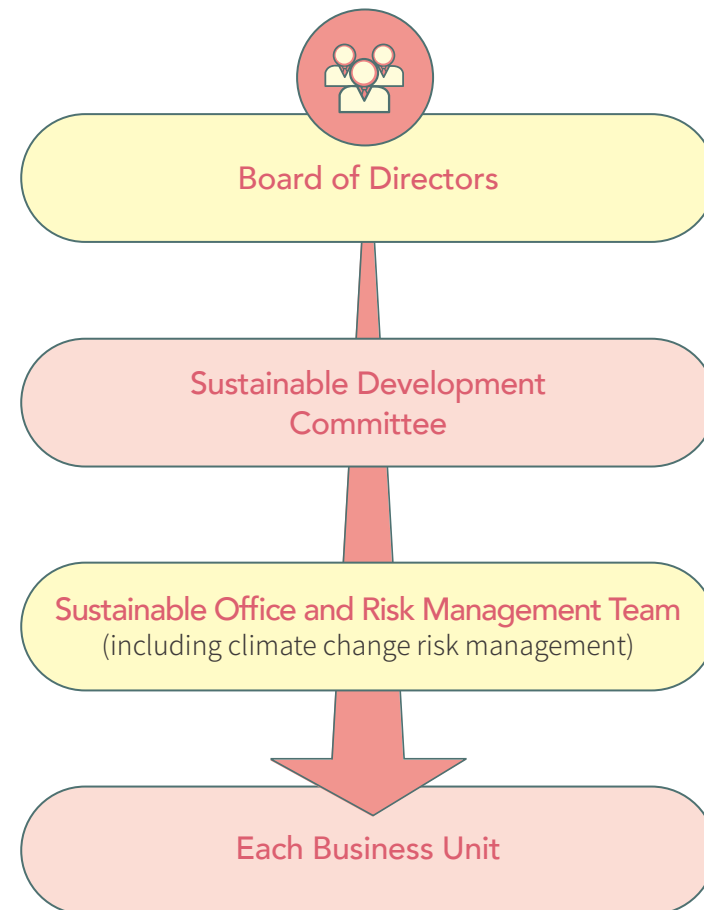
Risk Management Organization - Board of Directors is the Highest Governing Body

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 Risk Management Team 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 and Risk Management Team 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.

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 and Risk Management Team 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.

Organizational Structure of Risk Management

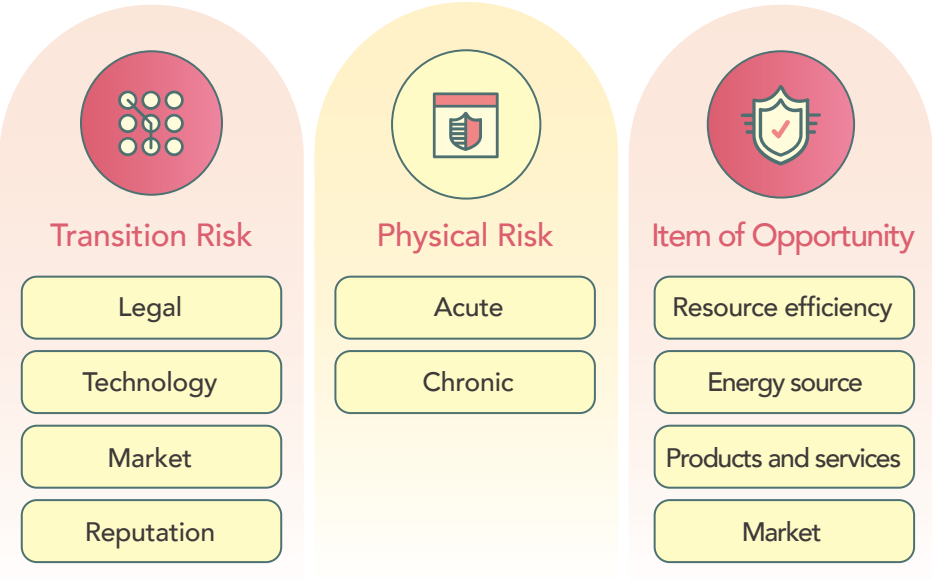


Identifying Climate Change Related Risks Associated with ScinoPharm

Risk identification procedures:



Risk and opportunity types:



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

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

Range of time horizons during which risk is expected to occur	
Schedule	Periods
Short-term	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

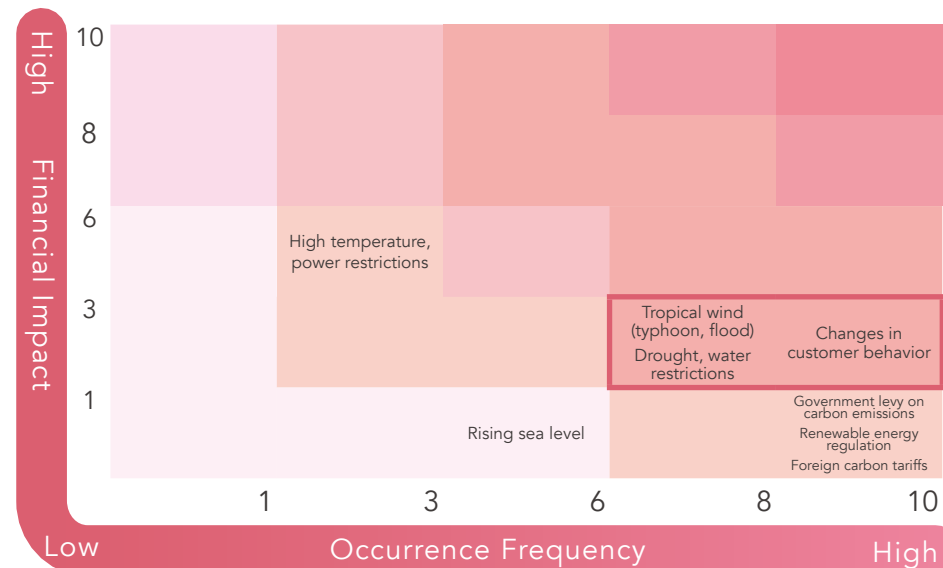
※ Risks with impact score of over 24 are considered significant

Opportunities for ScinoPharm:

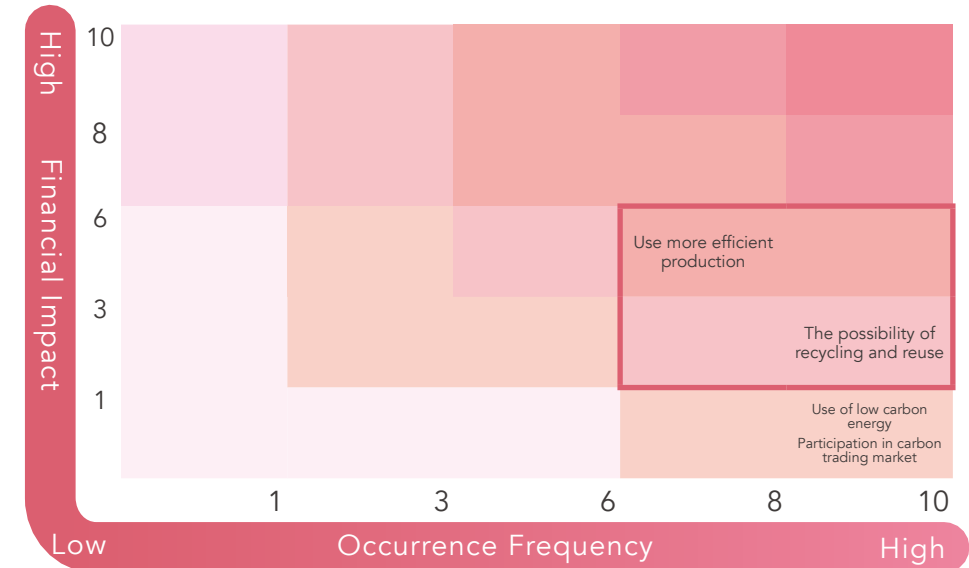
Aspect	Opportunity Topic	Occurrence Frequency	Financial Impact	Opportunity Score	Duration of Impact
Resource efficiency	Use more efficient production	8	6	48	Short-term
	Recycling and reuse	10	3	30	Short-term
Energy Source	Use of low carbon energy	10	1	10	Short-term
	Participation in carbon trading market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

※ Topics with impact score of over 24 are considered an opportunity

Climate change-related risk matrix



Climate change-related opportunity matrix

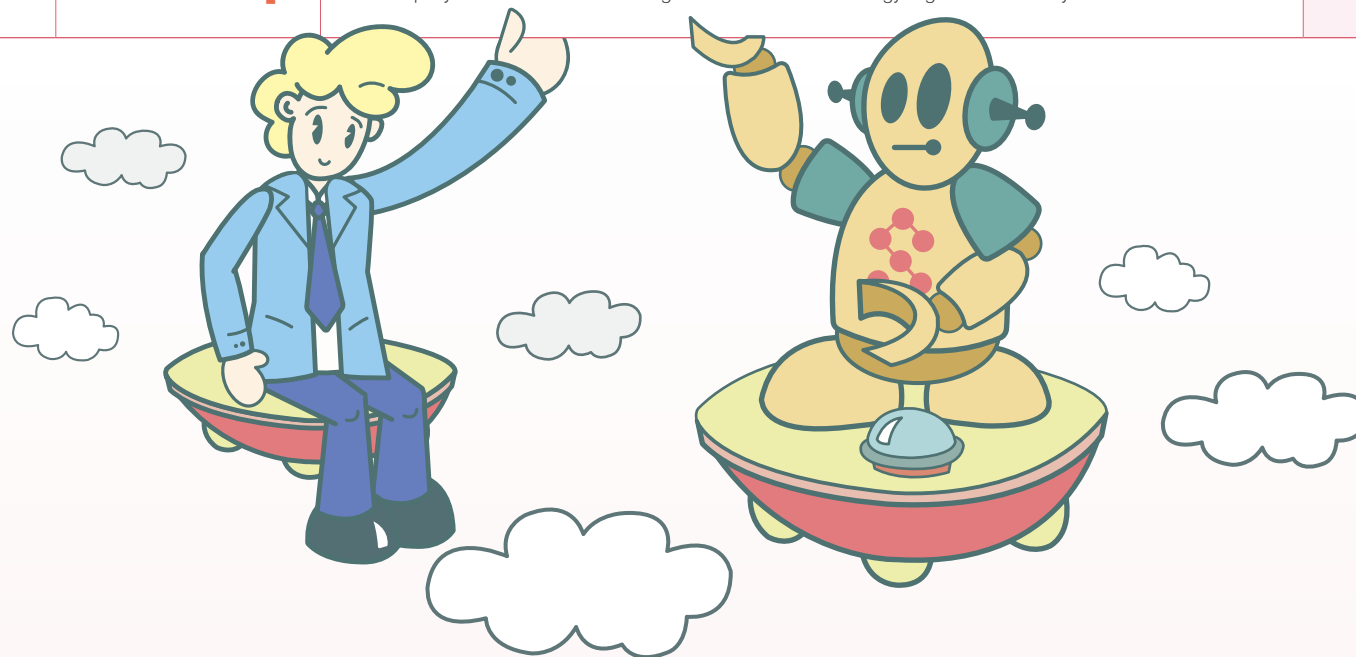


Risk Identification Results and Strategies

Risk	Aspect	Risk Topics	Potential Financial Impact	Strategy Descriptions	Duration of Impact
Transition risk	Market	Changes in customer behavior	<p>*Rising sea level ↓</p> <p>*Customer satisfaction results in increased operating revenue ↑</p>	<ul style="list-style-type: none"> The Company plans to conduct annually an inventory of the carbon footprint of its mass-produced products. In 2023, ScinoPharm has completed the carbon inventory and verification of SPT1025 product, and is expected to complete the carbon inventory of SPT1217 and SPT1091 products in 2025. 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 4.2% each year. 	Mid-term
			Scenario setting: Clients will start requesting for proof of net zero carbon emissions		
	Laws and Regulations	Government levy on carbon emissions	<p>*Setting up carbon-reducing equipment increases operating costs ↓</p> <p>*Carbon fee expenditures result in increased expenses ↓</p>	<ul style="list-style-type: none"> 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 0.24% of our revenue in 2024). 	Long-term
			Scenario setting: Starting from 2031, companies with annual emissions of 10,000 CO ₂ e will be charged a carbon fee of NT\$300 per metric ton in accordance with the Regulations Governing the Collection of Carbon Fees.		
		Foreign carbon tariffs	<p>*Setting up carbon-reducing equipment increases operating costs ↓</p> <p>*Carbon tax expenditures lead to increased expenses ↓</p>	<ul style="list-style-type: none"> 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 0.22% of our revenue in 2024). 	Mid-term
			Scenario setting: The European Union is expected to impose carbon tariffs on products		
Physical risk	Immediately	Drought, water restrictions	<p>*Water restrictions hinder production lines, resulting in reduced revenue ↓</p>	<ul style="list-style-type: none"> We ramp up water-saving management on weekdays, and cooperate with Southern Taiwan Science Park on a water restriction plan to conserve water. 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 4.2% each year. 	Long-term
			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.		
		Typhoon, flooding	<p>*Continued insurance enrollment increases costs ↓</p>	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
			Scenario setting: Severe typhoons in Taiwan will increase in the future, leading to wind and flood disasters, which cause financial losses.		
	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 revenue ↑	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 ↑	<ul style="list-style-type: none"> Solvent recovery uses distillation to separate useful solvents from waste generated during the manufacturing process. Extracted solvents that meet registration or GMP requirements can be reused in manufacturing processes or equipment cleaning. Extracted solvents that are not registered or fail to meet GMP requirements are transported to a waste treatment company for recycling and reuse. In doing so, direct incineration is avoided, which can reduce both carbon emissions and waste disposal costs (by approximately NT\$4.2 million per year). In the short and medium term, we will apply for an air pollution control permit from the competent authority, so that process liquid waste, other than those wastes described above, can be purified and treated using air strippers or fractionating columns and then sold as secondary products to other industries for reuse (which is estimated to reduce treatment cost by about NT\$3.8 million per year). 	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

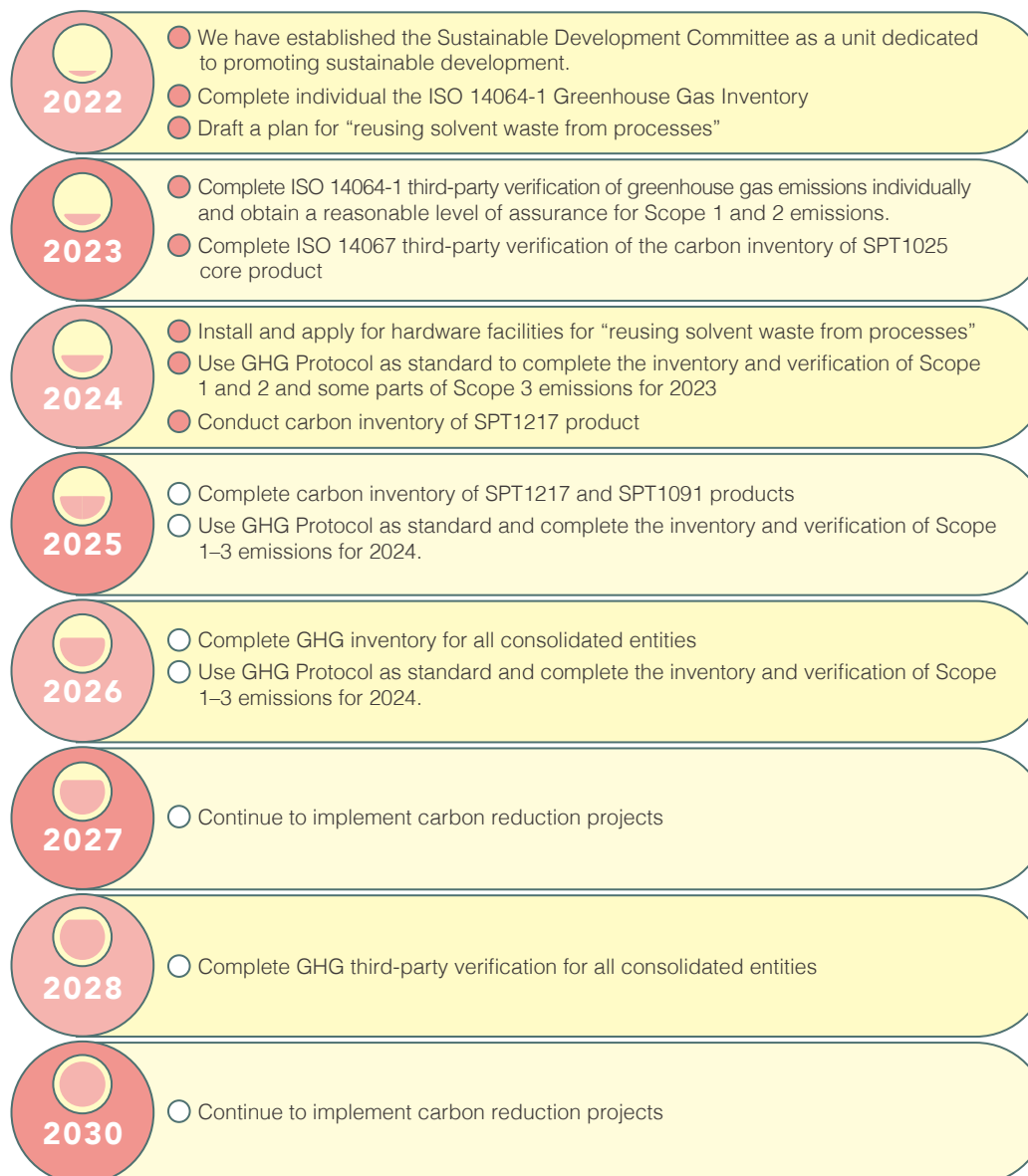
As a response to climate change, countries around the world have successively declared their commitments to net zero emissions and actions against climate change. Taiwan also amended its laws to keep pace with global trends, legislating long-term net zero plans through the Climate Change Response Act, which was passed in the beginning of 2023. While in pursuit of product and technology innovation, ScinoPharm also began initiating green climate actions such as taking an inventory of its product carbon footprint, increasing resource efficiency, and reducing waste generation, among other energy conservation and carbon reduction measures. Our environmental awareness is translated into concrete actions to meet stakeholders' expectations, thereby ensuring corporate sustainability.

The Financial Supervisory Commission (FSC) released the Sustainable Development Roadmap for TWSE- and TPEx-Listed Companies in 2022. As stipulated, ScinoPharm has disclosed GHG inventory and verification information, completed inventory and verification by the stipulated deadline, and reported our progress during quarterly board meetings. Our internal approach in response to Taiwan's climate change policy involves ramping up our carbon efforts, such as planning and launching relevant tasks and evaluating the feasibility of switching to energy-efficient equipment to reduce the environmental impact of our operating activities. The Company has, over a period of 10 years from 2015 to 2024, complied the MOEA Energy Administration's Regulations on Setting Energy Conservation Objectives and Execution Plans for Energy Users, and achieved the goal of its 10-year plan of saving 1% of electricity every year.

ScinoPharm responds to international and customer requirements for environmental protection by referring to standards developed by the Science-Based Targets initiative (SBTi). In 2024, we adopted the GHG Protocol, completing the inventory and verification of Scopes 1–3 emissions for 2023. The boundary of our inventory included our Tainan Plant, Taipei office, subsidiary SciAnda (Changshu) Pharmaceutical Ltd., and SciAnda Shanghai Biochemical Technology, Ltd. The inventory and verification of Scopes 1–3 emissions for 2024 will be completed in 2025, after which we will have obtained all the information necessary for reviewing and optimizing our energy actions. The Sustainable Development Committee unanimously agreed to adopt 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 4.2% each year and strive toward a total reduction of 42% by 2030. (Refer to Chapter 3 Environmental Protection of this report for data regarding GHG emissions, energy, and water consumption).

ScinoPharm actively responds to the government's circular economy promotion policies and aims to reduce waste by recycling and reusing solvent waste. In 2022, we have drafted a procedure for reusing solvent waste. In 2023, we invested NT\$15 million to install strippers. We will be filing the necessary paperwork with the competent authority during 2023–2025. Our ultimate goal is to recycle and reuse resources, thereby reducing carbon emissions.

Climate Action Goals:

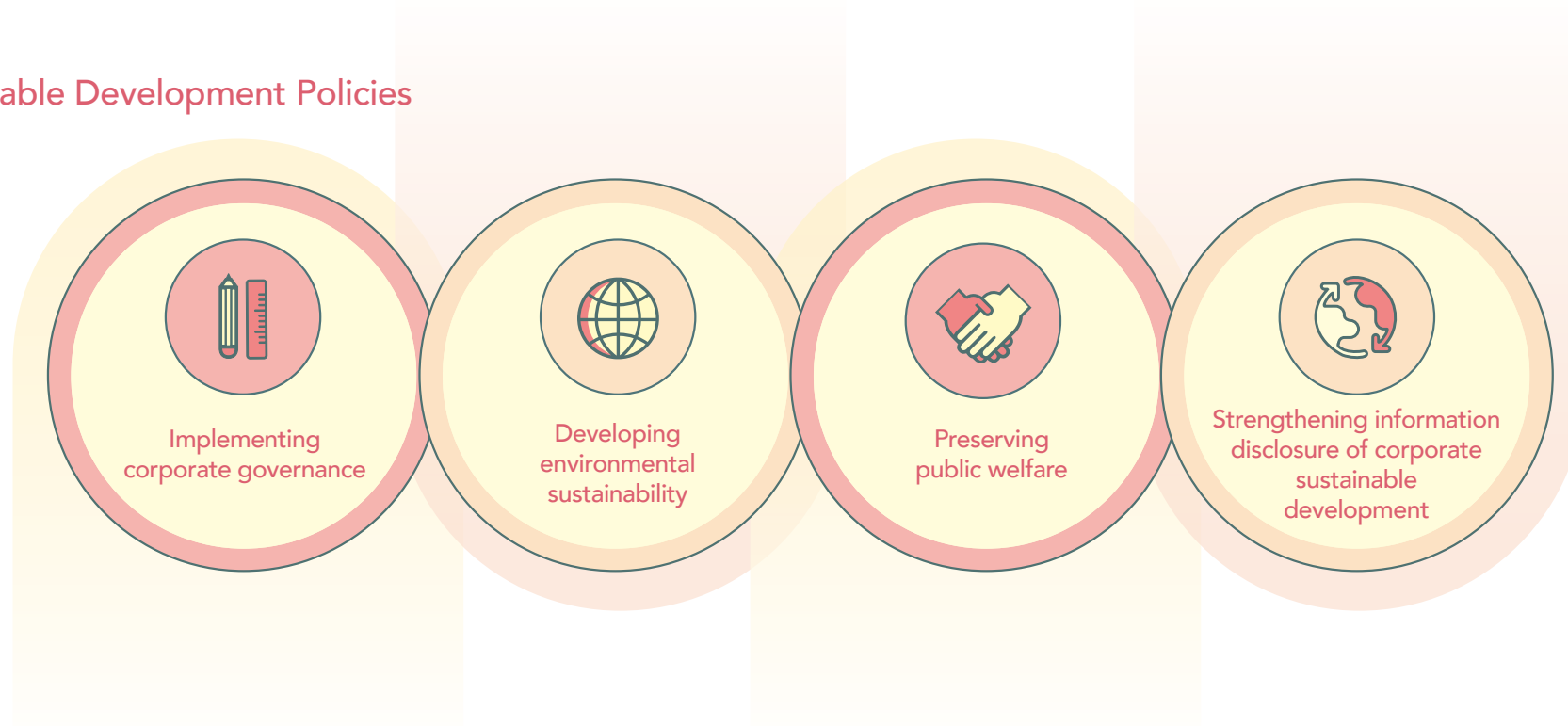


1.10 Sustainable Development Policies

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.

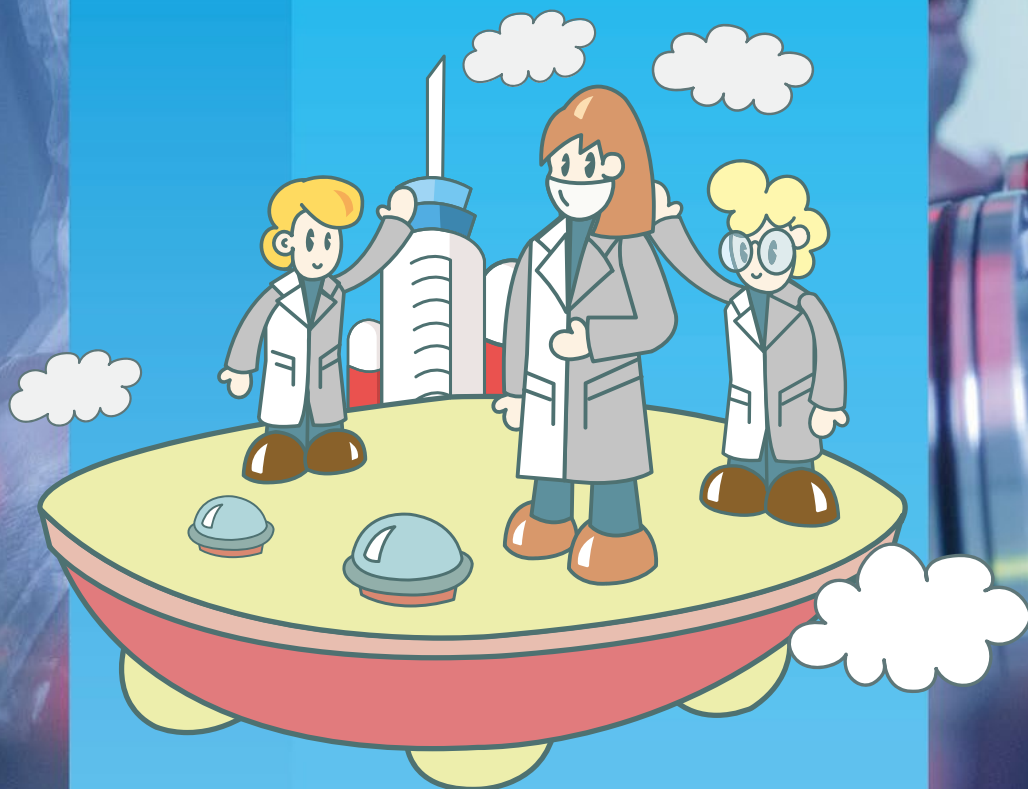
Sustainable Development Policies



2

Corporate Governance

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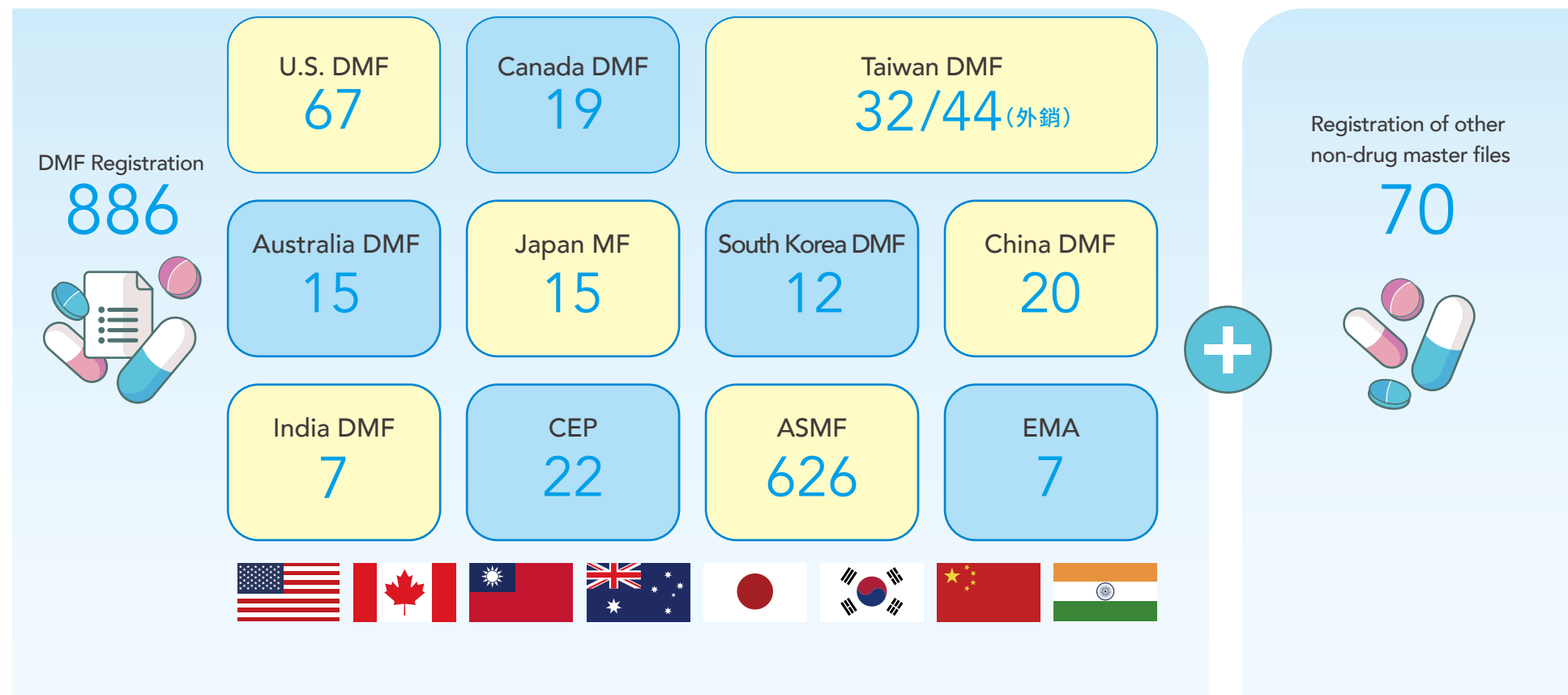


2.1 Product Regulations

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.

In terms of drug inspection and registration required in Europe, the United States, and other highly regulated markets as of the end of December 2024, ScinoPharm has submitted 67 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 956 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 **956** drug registrations in 2024



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.

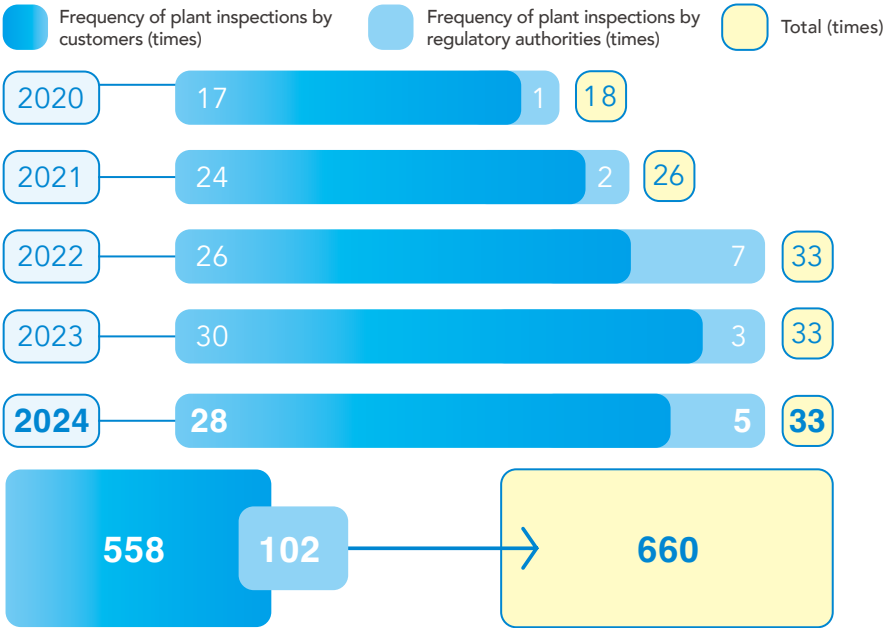
All ScinoPharm's plants comply with the international CGMP standards; all equipment and manufacturing processes are in compliance with U.S. FDA regulations. On-site production lines are uniquely capable of producing highly reactive APIs for injectable products. Our production facilities are equipped 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 2024, 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 2024, ScinoPharm has been subjected to inspections by clients 558 times and by regulatory authorities 102 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)
2020	17	1	18
2021	24	2	26
2022	26	7	33
2023	30	3	33
2024	28	5	33



※ During 2001 to December 2024, ScinoPharm has been subjected to inspections by clients 558 times and by regulatory authorities 102 times.

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 2024, 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 the rights and interests of our clients, ScinoPharm has established a “Procedure of Shipment of Finished Goods” and “Regulations Concerning the Prevention of Product Diversion, Counterfeiting, and Tampering”, providing details of standard operating procedures for shipment of products. All products are assigned dedicated barcodes and are packaged using padlocks and tamper-evident labels. There are serial numbers for product queries. Products in transit are strictly monitored. ScinoPharm did not receive fines for product mislabeling.



△ Certificate of analysis for our products



△ Outer package labeling



△ Tamper evident label on product packaging



△ Padlocks and tamper evident labels exclusively for packaging and contain serial numbers for queries

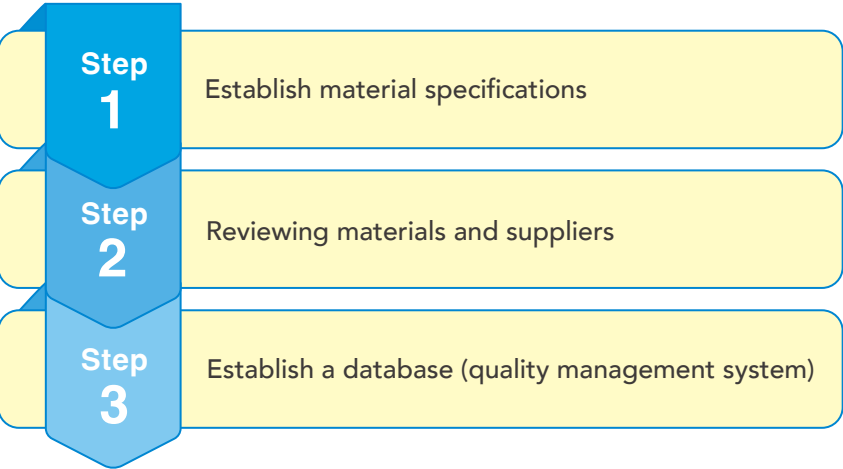
2.4 Supplier/Contractor and Material Management

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, clients, or other direct recipients of our products that meet the Company's product requirements, 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.

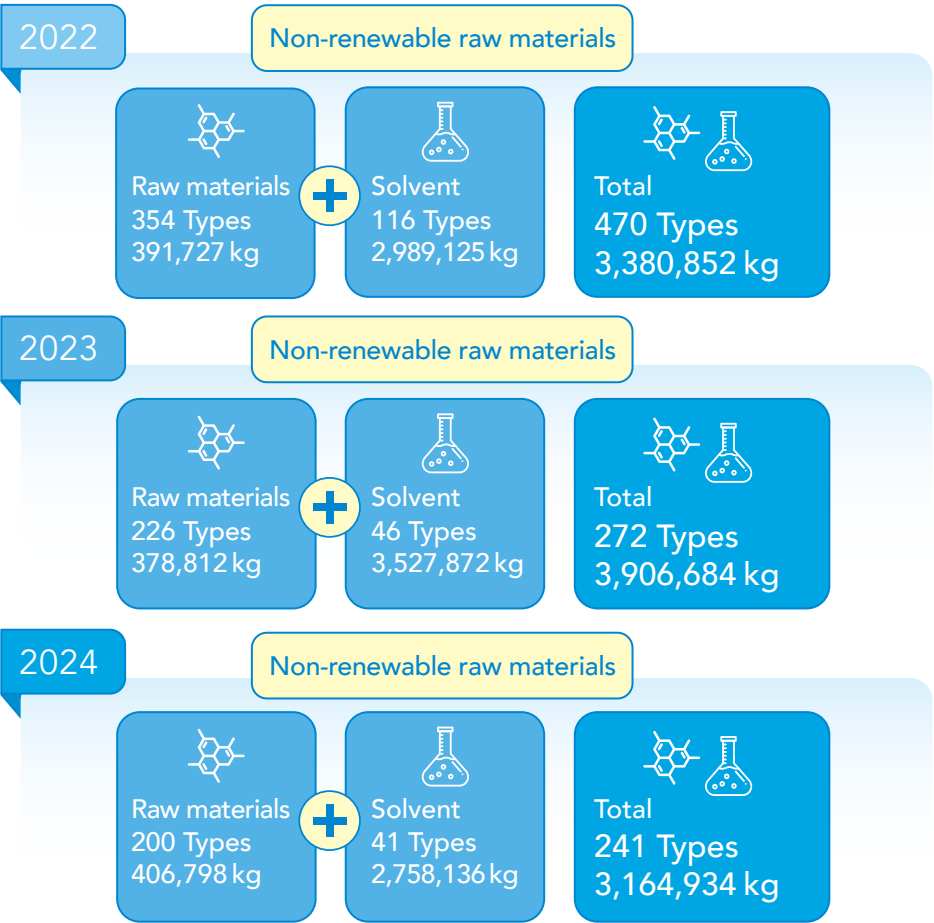
Material Management Workflow



Purchase of Raw Materials

ScinoPharm manufactures mainly APIs 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 2024, 38% of our materials (including packaging materials) were sourced locally from Taiwan.

Main Materials Procured in 2022-2024



Quantity of Packaging Materials Procured in 2022-2024 for APIs

Item	2022	2023	2024	Unit
Aluminum foil bags	3,095	5,008	2,000	PCS
Amber vials	288	576	576	PCS
Antistatic LDPE tubing	3,000	6,450	0	Pound
Blue HDPE Jerrican	1,180	1,652	4,224	PCS
Bulk bag	155	0	0	PCS
Expandable polyethylene (EPE)	60	100	30	PCS
Glass bottles	52,320	9,864	5,040	PCS
HDPE drums	5,963	4,056	3,056	PCS
Humidity indicator card (HIC) cobalt-free	500	1,500	0	PCS
LDPE bags	20,000	35,800	31,900	PCS
Oxygen absorbers	3,000	0	0	PCS
Polyethylene bottles	504	1,512	0	PCS
Poly/foil bags	3,000	0	750	PCS
Silica gel desiccant	20,000	24,000	0	PCS
Steel drums	1,015	1,402	948	PCS
Plastic drums	1,725	1,704	1,980	PCS
HDPE bottles	0	7,966	2,984	PCS
LDPE tubing in roll	0	11,200	5,600	Pound
Transparent glass bottles	0	40,000	40,000	PCS
Total	115,805	152,790	99,088	

Quantity of Packaging Materials Procured in 2022-2024 for Injectable Products

Item	2022	2023	2024	Unit
Injector pen body	21,000	0	392,880	PCS
Injector pen cap	21,000	0	392,880	PCS
Colored boxes	15,950	108,498	61,000	PCS
Injector pen needles	78,900	472,500	247,500	PCS
Cartridge holder	0	0	392,580	PCS
Cases	800	2,600	1,376	PCS
Aluminum cap	324,900	0	0	PCS
Hypak SCF™ syringes	270,000	0	27,000	PCS
Package insert	10,000	126,385	45,200	PCS
Label	10,200	277,620	39,000	PCS
LDPE bags	15,400	0	0	PCS
Stopper	675,600	744,400	510,126	PCS
Vials (clear glass)	312,072	300,950	104,725	PCS
Total	1,755,822	2,032,953	2,214,267	

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. Additionally, ScinoPharm asks its suppliers to sign a Declaration of Commitment to Social Responsibility, working with them to promote environmental sustainability, protection of basic human rights, and fulfillment of corporate social responsibilities. A total of 101 declaration forms were signed in 2024. 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 negotiations

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

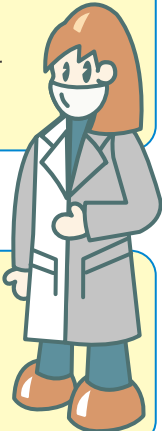
Perform self-assessment of supplier quality control process



Evaluate supplier qualification



Establish a roster of suppliers



Phase 3

Business Partner Audit

Conduct audit on supplier

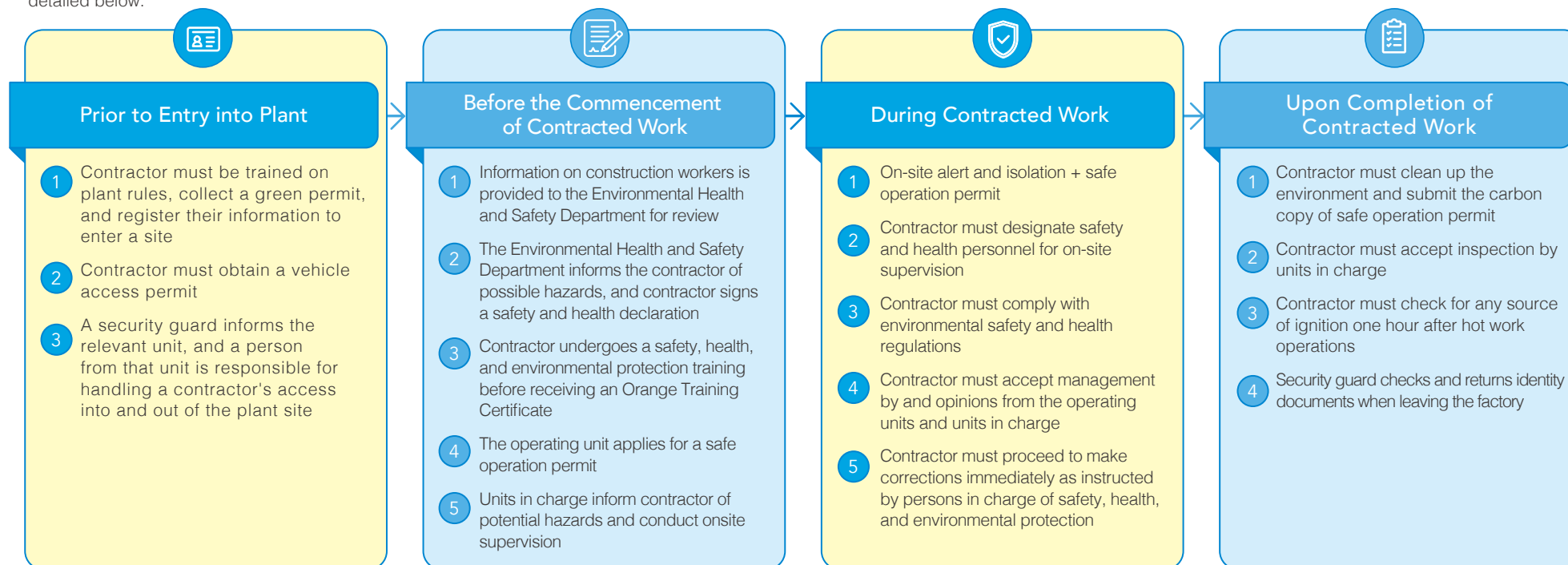
- Conduct audit on supplier
- Written audits

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:



At ScinoPharm, housekeeping (including environmental cleaning and gardening), security, and engineering maintenance works are outsourced to contractors. In 2024, there were 50 contracted workers working in the plant.

Category	Number of Contracted Workers in 2022		Number of Contracted Workers in 2023		Number of Contracted Workers in 2024	
	Male	Female	Male	Female	Male	Female
The cleanliness of the environment	6	11	6	11	1	11
Gardening	9	6	12	8	12	8
Security	6	0	6	0	6	0
Maintenance of construction	9	1	17	1	11	1
Total	30	18	42	22	30	20

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.

Further expenditures expected for R&D work are dependent on the allocated budget and new product development plans. R&D expenditures for previous years were approximately 7% to 12% of the business revenue. In the future, our annual R&D expenditure will be increased in proportion to the growth of our business revenue to support future R&D projects and in turn bolster the Company's competitiveness. We plan to invest roughly NT\$1 billion in R&D works in the next two years.

Patent Laws and Regulations

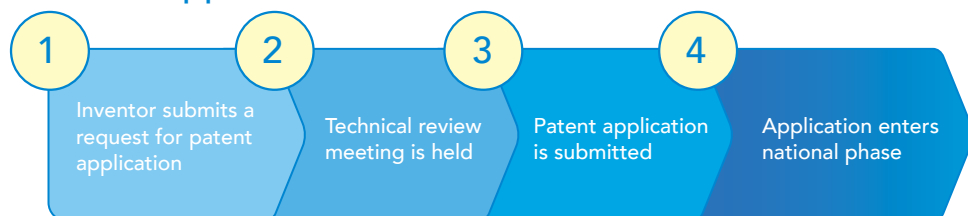
In the fiercely competitive pharmaceutical market, a pharmaceutical company must not only showcase its R&D capability but also secure its competitive advantage by patenting innovation results so as to restrict the possibility of product imitation by competitors. Therefore, the pharmaceutical industry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



Maintenance of patent

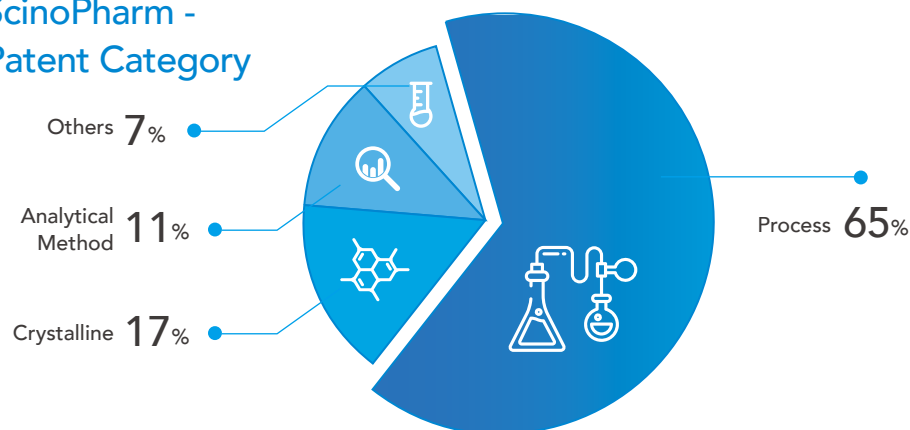
ScinoPharm convenes a meeting once every two years to discuss patent renewal matters, including reviewing all approved patents and performing a comprehensive assessment to achieve effective management and maintenance. The assessment determines whether the patented technology or invention is replaceable,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

Regarding our patent distribution as of the end of 2024, ScinoPharm has a total of 42 inventions and 144 patents, 82% of which were patents for processes and crystal form products.



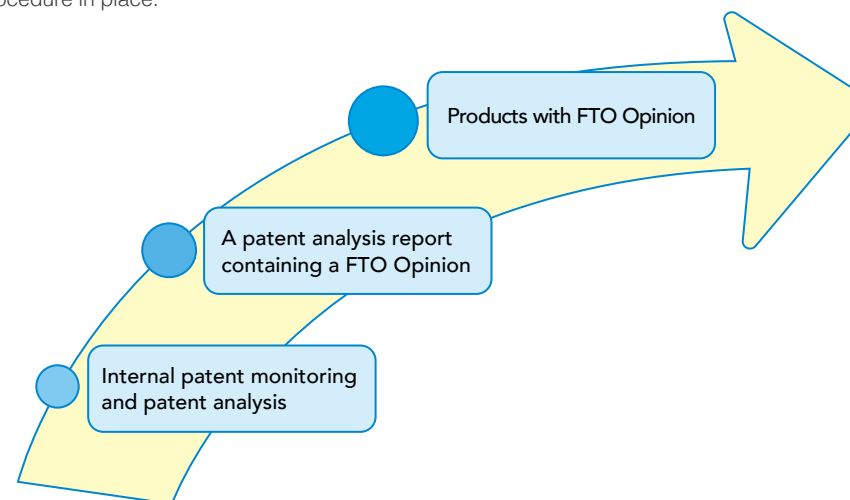
△ patent certificates from various countries

ScinoPharm - 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:

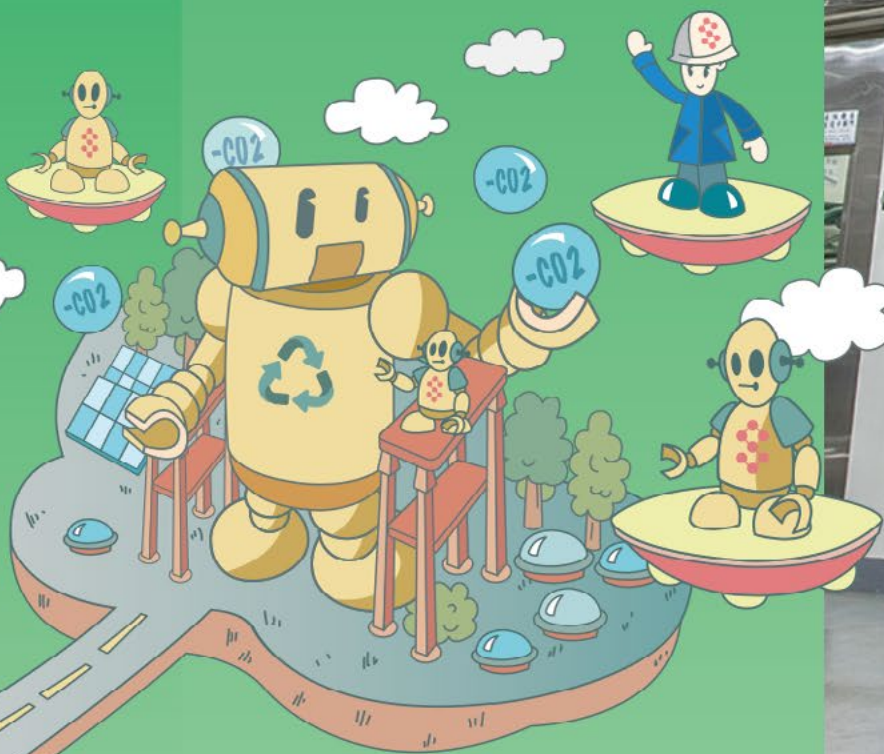


The Company works closely with global generic pharmaceutical companies to analyze the patent terms for new drugs based on patent litigation cases. By using a model that ultimately aims to avoid patent disputes, we select products with high potential and collaborate with R&D units to supply materials 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.

3

Environmental Protection

- 3.1 Safety, Health, and Environmental Protection Policy — 59
- 3.2 Management and Use of Energy and Resources — 60
- 3.3 Greenhouse Gas (GHG) Emissions — 63
- 3.4 Pollution Prevention — 68



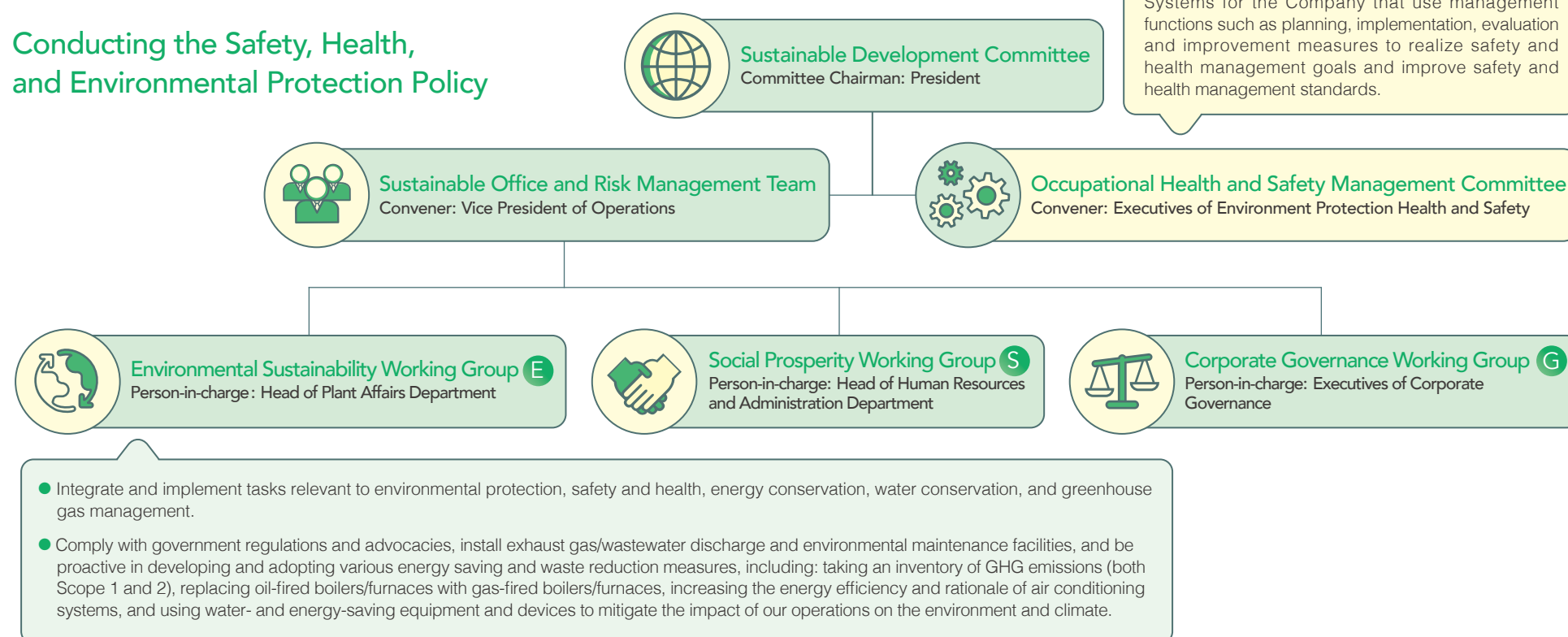
3.1 Safety, Health, and Environmental Protection Policy

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 Risk Management Team and the Occupational Health and Safety Management Committee. The Sustainable Development Office and Risk Management Team 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



ScinoPharm does not adopt 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 ISO 14001 certification. In 2024, 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 Management and Use of Energy and Resources

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 2024.



Water Consumption

Year	Water Withdrawal (million liters)	Water Discharge (million liters)	Water Consumption (million liters)	Annual Production (kg)	Water Withdrawal per kg of Product (million liters/kg)	Water discharge per kg of Product (million liters/kg)
2022	151.66	81.89	69.77	26,415	0.0057	0.0031
2023	149.84	80.35	69.49	19,356	0.0077	0.0042
2024	158.72	81.42	77.30	19,978	0.0079	0.0041

Note: The 2023 water consumption data in the 2023 Sustainability Report was incorrect, and was corrected in this Report. The data differed slightly and did not have a significant impact on the Company.



Electricity Consumption

Year	Electricity Usage (million joules)	Annual Production (kg)	Electricity Consumption per kg of Production (million joules)
2022	116,692,214	26,415	4,418
2023	124,381,937	19,356	6,426
2024	128,091,600	19,978	6,412

Note: 1 kilowatt-hour = 3.6 million joules



Nitrogen Consumption

Year	Nitrogen gas (metric tons)	Annual Production (kg)	Nitrogen gas consumed per kg of output (metric tons/kg)
2022	4,388	26,415	0.17
2023	4,460	19,356	0.23
2024	5,173	19,978	0.26



Natural Gas Consumption

Direct Energy		Annual Production (kg)	Natural Gas Consumption per kg of Production (million joules/kg)
Year	Natural gas (million joules)		
2022	40,113,656	26,415	1,519
2023	45,586,542	19,356	2,355
2024	49,185,155	19,978	2,462

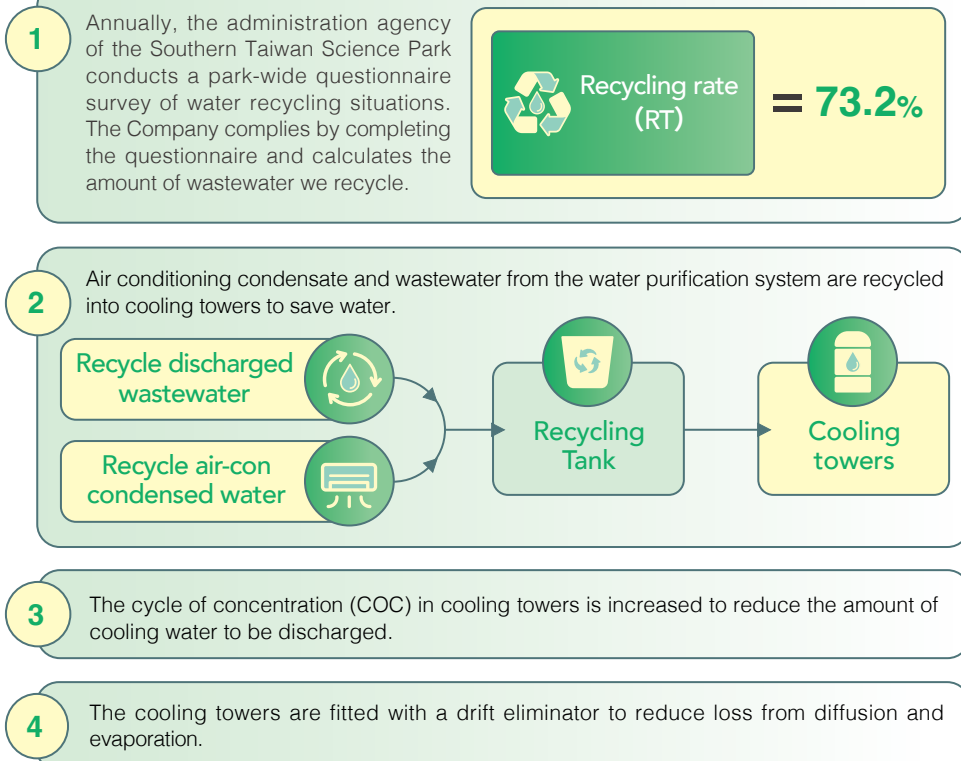
Note 1: Heat value for 2023 - as reported for energy products in the 2019 Energy Statistics Handbook by MOEA Energy Administration: 9000 kcal/m³

Note 2: Heat value for 2024 - as reported by Tainan Natural Gas Supply Center of Natural Gas Business Division in Tainan, Taiwan CPC Corporation: 8849.46 kcal/m³

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:



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 Conservation and Carbon Reduction Measures

ScinoPharm endeavors to improve the energy efficiency of its plant operations. The Company has complied the MOEA Energy Administration's Regulations on Setting Energy Conservation Objectives and Execution Plans for Energy Users. As of 2024, we have achieved the target of saving 1% of electricity every year over a period of 10 years. Going forward, we will continue to implement energy conservation plans in line with government policies. Our reduction strategies and results in 2024 are detailed below:

1 In 2023, NT\$1.548 million was invested to replace 86 explosion-proof LED lights in the explosion-proof zone of the plant. This installation helped us save 97,366 million joules of electricity in 2024.

2 In 2024, we changed the operating parameters of the chillers in the air conditioning system of our production line - the chiller temperature is raised by 1°C from 10 p.m. to 5 a.m., which is expected to save approximately 183,456 MJ of electricity in 2025.

3 In 2024, we invested NT\$862,000 to replace 40 explosion-proof LED lights throughout the plant, and introduced electricity-saving measures such as increasing the efficiency of wind turbine motors in air conditioning systems from 92.7% to 95.4%. It is estimated that these actions will help us save 80,708 MJ of electricity in 2025.

4 Reduced use of resources in product manufacturing is an equivalent approach to reducing our carbon footprint. In 2024, for equipment cleaning procedures, inorganic cleaning solutions were used to replace organic solvents for a total of six products, helping us reduce the emission of 24.8 metric tons of methanol (MeOH) and 4.1 metric tons of acetone compared with the previous year.

5 Our Energy Conservation Task Force has built an energy management system suitable for the company in 2024 to more accurately monitor the energy consumption of the ice water system and achieve the goal of energy conservation and carbon reduction.

6

A budget of NT\$24 million is allocated for 2025 for the replacement of old chillers and air conditioning units to improve their performance and reduce carbon emissions.

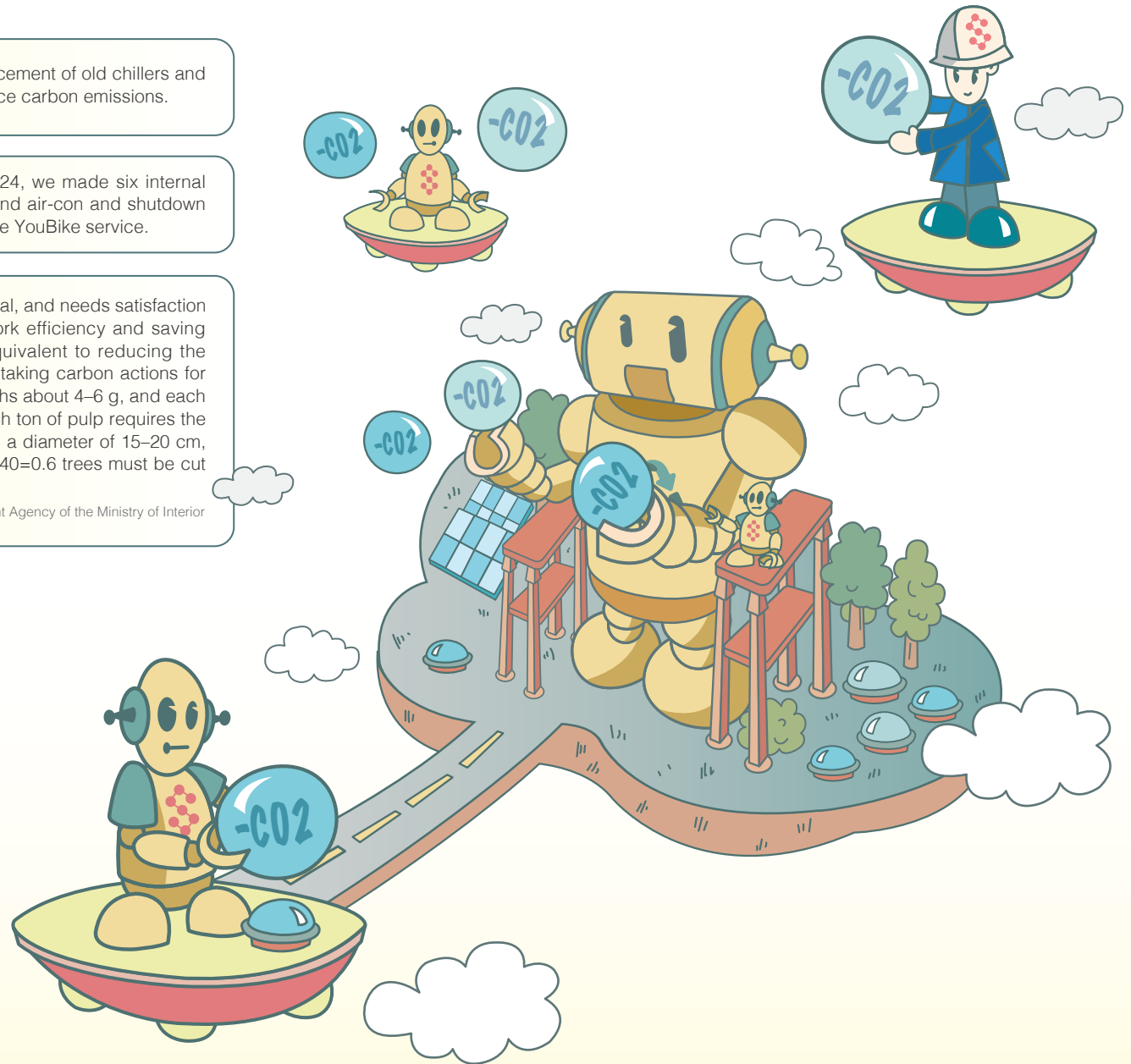
7

We encouraged energy conservation in daily habits. In 2024, we made six internal announcements, reminding employees to switch off lights and air-con and shutdown their computer as they leave the office and to make use of the YouBike service.

8

Digital procedures for employee subsidy application, approval, and needs satisfaction surveys were launched in 2023, significantly improving work efficiency and saving the use of 38,278 to 58,688 sheets of paper, which is equivalent to reducing the felling of 4.59 to 7.04 trees. This shows that ScinoPharm is taking carbon actions for environmental sustainability. Note: A piece of A4 paper weighs about 4–6 g, and each box of A4 paper is about 25 kg (5,000 sheets of paper). Each ton of pulp requires the felling of about 24 trees with an average height of 12 m and a diameter of 15–20 cm, and produces 40 boxes of paper. In other words, about $24/40=0.6$ trees must be cut down to produce 1 box of paper.

Source: Environmental Quality Protection Foundation, National Land Management Agency of the Ministry of Interior



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.

ScinoPharm products are mainly exported. To comply with the carbon tariff policies of European/American countries and to meet the requirements of foreign clients, the Company has applied for assistance with product environmental footprint (PEF). Our application was approved by the Industrial Development Bureau, MOEA, in 2023. With the guidance and assistance of the Industrial Technology Research Institute, we conducted carbon footprint inventory and verification on our target product SPT1025 to measure the carbon footprint of two life cycle stages: raw materials and production/manufacturing. With this foundation laid, we continue to gather the carbon footprints of our main products in 2024 and 2025, including SPT1217 and SPT1091, thereby building up our database to facilitate emissions reduction planning.



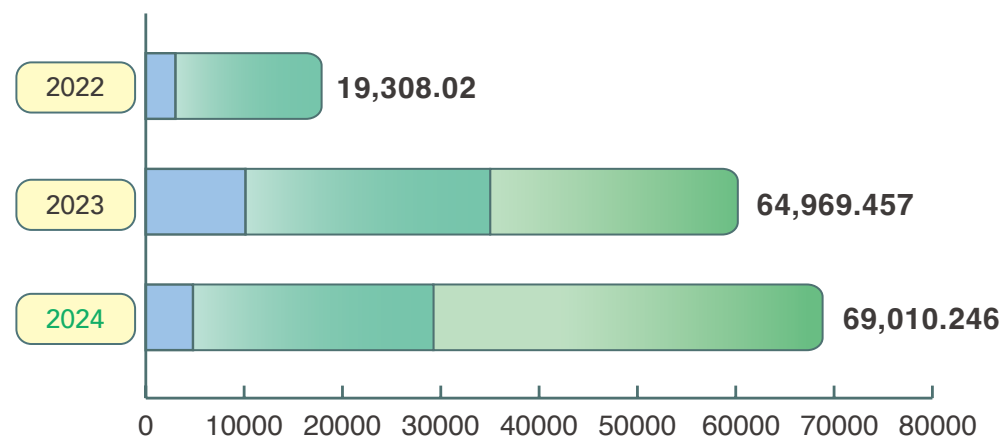
△ 2023 Greenhouse Gas Verification Opinion Statement

Nitrogen Consumption

Unit : tCO₂e/year

Source of emissions	Item	2022 (Note 1)	2023	2024
Direct emissions	Scope 1	3,262.84	10,945.650	5,192.172
Indirect emissions	Scope 2	16,045.18	26,854.197	25,681.099
	Scope 3	-	27,169.610	38,136.975

Total Emissions



Note 1: Data for 2022 are the GHG emissions of parent company ScinoPharm and have been verified by a third party.

Note 2: The scope of inventory for 2023 and 2024 includes: ScinoPharm Taiwan and its subsidiaries, SciAnda (Changshu) Pharmaceuticals, Ltd. and SciAnda Shanghai Biochemical Technology, Ltd.

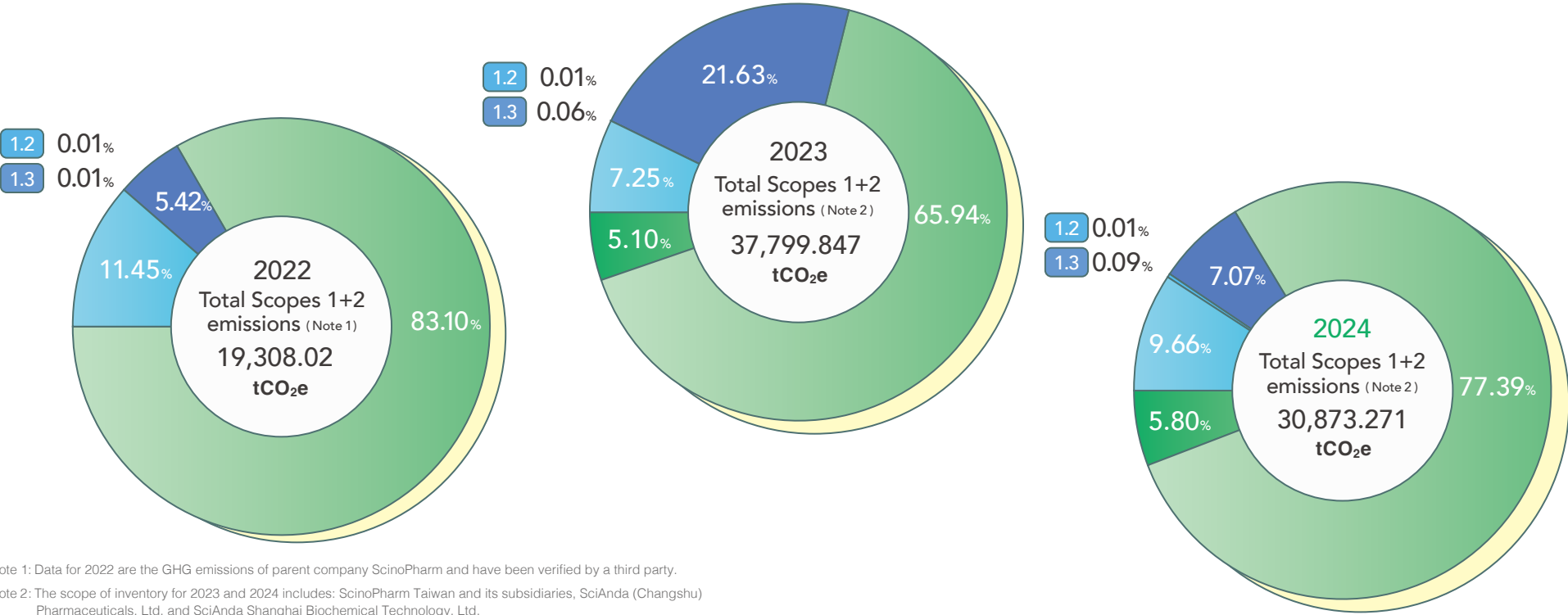
Note 3: The 2023 GHG emission data have been verified by a third party.

Note 4: In 2023, only the minimum boundary of certain Scope 3 categories (e.g., purchased goods and services, upstream transportation and distribution) was inventoried.

Note 5: Verification of the 2024 GHG emissions data is expected to be completed in November 2025.

Scopes 1+2 GHG Inventory List

Scope	Details		Year		
			2022	2023	2024
Scope 1 (Category 1)	1.1	Emissions from stationary sources	2,211.30	2,741.242	2,981.899
	1.2	Emissions in processes	2.40	5.172	1.755
	1.3	Emissions from mobile sources	1.99	24.523	26.391
	1.4	Fugitive emissions	1,047.15	8,174.713	2,182.127
Scope 2 (Category 2)	2.1	Externally purchased electricity	16,045.18	2,4925.671	23,891.284
	2.2	Purchased heat power	-	1,928.527	1,789.815



Note 1: Data for 2022 are the GHG emissions of parent company ScinoPharm and have been verified by a third party.

Note 2: The scope of inventory for 2023 and 2024 includes: ScinoPharm Taiwan and its subsidiaries, SciAnda (Changshu) Pharmaceuticals, Ltd. and SciAnda Shanghai Biochemical Technology, Ltd.

Note 3: The 2023 GHG emission data have been verified by a third party.

Scope 3 GHG inventory list

Scope 3	Details	2023		2024	
		Emissions (tCO ₂ e/year)	Proportion (%)	Emissions (tCO ₂ e/year)	Proportion (%)
Category 1	Purchased goods and services	7,804.925	28.73	20,723.143	54.34
Category 2	Capital goods	-	-	-	-
Category 3	Fuel and energy-related activities	13,398.489	49.31	12,573.310	32.97
Category 4	Upstream transportation and distribution	40.567	0.15	55.362	0.15
Category 5	Waste generated in operations	4,747.256	17.47	4,052.777	10.63
Category 6	Business travel	117.311	0.43	130.863	0.34
Category 7	Employee commuting	990.219	3.64	527.865	1.38
Category 8	Upstream leased assets	-	-	-	-
Category 9	Downstream transportation and distribution	70.851	0.26	73.655	0.19
Category 10	Processing of sold products	-	-	-	-
Category 11	Use of sold products	-	-	-	-
Category 12	End-of-life treatment of sold products	-	-	-	-
Category 13	Downstream leased assets	-	-	-	-
Category 14	Franchises	N/A	N/A	N/A	N/A
Category 15	Investments	-	-	-	-
Total Emissions		27,169.618	100.00	38,136.975	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.

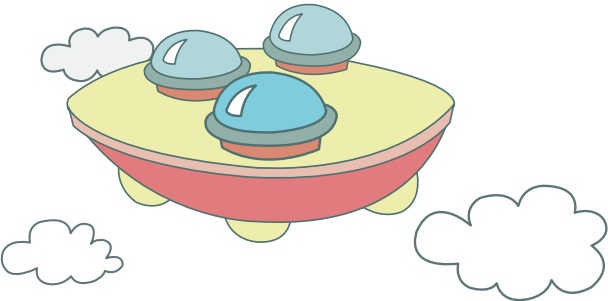
Note 2: There are 15 categories of scope 3 emissions, seven categories of which were inventoried qualitatively and quantitatively in 2023: Categories 1 (purchased goods and services); 3 (fuel- and energy-related activities); 4 (upstream transportation and distribution); 5 (waste generated in operations); 6 (business travel); 7 (employee commuting); and 9 (downstream transportation and distribution). Other categories not listed herein were not included in the scope of inventory because the nature of those categories makes it difficult to categorize and quantify them. Note that the inventory of Categories 1, 4, and 9 was conducted only on the main materials used to produce representative products.

Note 3: In 2023 and 2024, seven categories of scope 3 emissions were inventoried qualitatively and quantitatively: Categories 1 (purchased goods and services); 3 (fuel- and energy-related activities); 4 (upstream transportation and distribution); 5 (waste generated in operations); 6 (business travel); 7 (employee commuting); and 9 (downstream transportation and distribution). Other categories not listed herein were not included in the scope of inventory because the nature of those categories makes it difficult to categorize and quantify them.

Note 4: The Company did not conduct inventory of Scope 3 emissions in 2022.

In accordance with the EPA's announcements with respect to general air pollutant emissions, the Company is categorized as the fourth group of emission sources involved in pharmaceutical and general manufacturing procedures for which the issuance of installation/modification permits and operating permits shall be applied. Due to the nature of our industry, our boilers and furnaces are fired using natural gas, which produces air pollutants containing nitrogen oxide and hydrocarbon. Air pollutants emitted from production processes are processed through two rows of condensers (which are filled with different types of refrigerant to supply the required cooling temperature) to remove volatile organic compounds, and then through a scrubber to remove acidic gases or alkaline pollutants. To manage fugitive emissions from storage facilities and equipment components, we outsource inspection services on a quarterly basis as required by law and also carry out inspection works from time to time to check equipment components for leaks and request for repairs when a leak is detected.

With respect to the use and emission of ozone depleting substances (ODS), the Company is planning to use chlorodifluoromethane (better known as HCFC-22, or R-22) as a raw material to manufacture specific products. Although HCFC-22 has a comparatively lower ozone depletion potential of 0.055, compared with other hydrochlorofluorocarbons (HCFC), we still attempted to mitigate its ozone-depleting effect by continuously optimizing our manufacturing processes so that we only needed to use HCFC-22 at a ratio of 2:1 per unit of product, instead of 20:1 in the original manufacturing process. We also continued to assess other feasible reaction pathways to search for an alternative to HCFC-22.



Nitrogen Consumption

Unit: metric tons/year

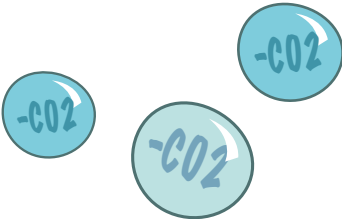
Year	2020	2021	2022	2023	2024
Usage of HCFC-22	0 (Unused)	1.6	0 (Unused)	2	3.2

Air Pollutant Emissions Record Sheet

Unit: metric tons/year

Year	2022		2023		2024	
Annual Production (metric tons)	26.415		19.356		19.977	
Item	Emissions (metric tons)	Emissions intensity	Emissions (metric tons)	Emissions intensity	Emissions (metric tons)	Emissions intensity
SOx	0	0	0	0	0	0
NOx	8.825	0.334	10.125	0.523	10.860	0.544
TSP	0.070	0.003	0.074	0.004	0.073	0.004
CO	1.350	0.051	1.549	0.080	1.661	0.083
THC	7.230	0.274	8.210	0.424	7.679	0.384

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.



Generation of Green Energy

In 2024, the solar panels on the roof of the administration building of ScinoPharm generated 33,980 kWh of electricity, and the revenue from the sale of green electricity was NT\$218,118, which was equivalent to a 16,106.51 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 2024, the solar panels generated 165,438 kWh of electricity in total, and reduced GHG emissions by 78,417.60 kg CO₂e. In 2024, the amount of electricity generated from solar energy totaled 199,418 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.

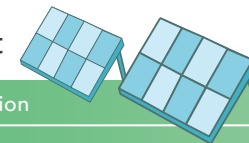
2024 Electricity Generated by the Photoelectric System in the Administration Building

Month	kWh of Power Generated	Unit Price (NT\$)	Amount	Carbon Reduction	
				Emissions Reduced (kg of CO ₂ e)	Benefit in terms of Afforestation (ha)
2024/1	2,736	6.419	17,562	1,296.86	0.13
2024/2	2,888	6.419	18,538	1,368.91	0.14
2024/3	3,016	6.419	19,360	1,429.58	0.14
2024/4	3,012	6.419	19,334	1,427.69	0.14
2024/5	2,996	6.419	19,231	1,420.10	0.14
2024/6	3,112	6.419	19,976	1,475.09	0.15
2024/7	3,356	6.419	21,542	1,590.74	0.16
2024/8	3,224	6.419	20,695	1,528.18	0.15
2024/9	2,712	6.419	17,408	1,285.49	0.13
2024/10	2,416	6.419	15,508	1,145.18	0.12
2024/11	2,272	6.419	14,584	1,076.93	0.11
2024/12	2,240	6.419	14,379	1,061.76	0.11
Total for the Year	33,980	-	218,117	16,106.51	1.62

Note 1: According to the annual electricity emission factor announced by the Bureau of Energy in 2024, the electricity GHG emission factor was 0.474 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.

2024 Electricity Generated in the Injectable Plant



Month	kWh of Power Generated	Carbon Reduction	
		Emissions Reduced (kg of CO ₂ e)	Benefit in terms of Afforestation (ha)
2024/1	13,128	6,222.67	0.63
2024/2	10,734	5,087.92	0.51
2024/3	4,476	2,121.62	0.21
2024/4	14,820	7,024.68	0.71
2024/5	18,108	8,583.19	0.87
2024/6	16,500	7,821.00	0.79
2024/7	14,376	6,814.22	0.69
2024/8	17,850	8,460.90	0.85
2024/9	15,762	7,471.19	0.75
2024/10	15,066	7,141.28	0.72
2024/11	12,492	5,921.21	0.60
2024/12	12,126	5,747.72	0.58
Total for the Year	165,438	78,417.60	7.91

Total electricity generated from solar panels during recent 3 years

2022	Electricity (kWh)	<div>Sale of renewable electricity35,428</div>	<div>Self-generated and for self-use electricity196,428</div>
	Electricity in total (kWh)	231,856	
2023	Electricity (kWh)	<div>Sale of renewable electricity34,416</div>	<div>Self-generated and for self-use electricity184,548</div>
	Electricity in total (kWh)	218,964	
2024	Electricity (kWh)	<div>Sale of renewable electricity33,980</div>	<div>Self-generated and for self-use electricity165,438</div>
	Electricity in total (kWh)	199,418	



3.4 Pollution Prevention

Waste Disposal

ScinoPharm has established the Procedures for Industrial Waste Management to ensure a clean operating environment, prevent environmental pollution inside and outside the plant, keep abreast of the status of wastes, protect employee health, and fulfill social responsibilities. The procedures are used as guidelines for ensuring that the way we dispose of industrial wastes in accordance with environmental laws and regulations. ScinoPharm is able to treat or clean all the waste generated within the plants, including biodegradable wastewater, waste solvents, solid waste, and air pollutants. Biodegradable wastewater is treated on-site until it meets the park’s required standards before it is transported to the park’s wastewater treatment plant for processing. Other liquid waste or solid wastes are transported to the park’s resource recycling center or incinerated by an outsourced waste disposal company. Our wastes are not transported overseas.

ScinoPharm is a pharmaceutical manufacturing company. We use a considerable amount of solvents during process and equipment cleaning in order to meet GMP regulations and also to prevent cross-contamination problems, which rendered solvents unrecyclable for reuse. Our waste consisted mainly of solvents. In order to conserve energy, reduce carbon emissions, and cut down waste disposal costs while taking into consideration the circular economy, carbon footprints, and other international environmental requirements, our Sustainable Development Committee has approved our waste reduction target of reducing waste generation (excluding the amount of waste treated for reuse) by 1–2% annually with 2023 as the base year. In taking actions for environmental sustainability, we are planning to adopt the following practices:

- 1

Assess the feasibility of reusing recycled solvents in manufacturing processes.
- 2

Collaborate with recycling and reuse companies to treat and process high-purity liquid waste (e.g., commonly used solvents such as methanol, acetone, and ethyl acetate (EA), Toluene, Isopropanol) which cannot be recycled for reuse in processes.
- 3

We have allocated a capital expenditure of approximately NT\$15 million for environmental protection, and 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.

Total electricity generated from solar panels during recent 3 years

ScinoPharm Waste Disposal was off-site									Unit: metric tons
Hazardous Waste					Non-Hazardous Waste				
Item/Year	2022	2023	2024	Treatment Method	Item/Year	2022	2023	2024	Non-Hazardous Waste
General solvent waste (C-0301)	1,726.440	2,441.810	2,410.180	Incineration method	Halogenated solvent waste (D-2301)	47.710	97.620	123.055	Incineration method
General solvent waste (C-0301)	94.520	164.940	148.860	Physical treatment	Organic sludge (D-0901)	137.650	165.700	105.370	Incineration method
General solvent waste (C-0301)	441.710	724.690	644.340	Reuse	Drug waste (D-2409)	9.656	13.050	20.070	Incineration method
Liquid waste with high water content (C-0301)	92.180	85.960	126.030	Incineration method	General solid waste (D-2399)	83.110	88.870	93.640	Incineration method
Dimethyl sulfate (B-0342)	-	-	0.210	Incineration method	Domestic waste (D-1801)	27.000	36.140	35.703	Incineration method
Inflammable halogenated solvent waste (C-0301)	27.770	42.600	-	Incineration method	Wood waste (R-0701)	4.230	7.790	10.440	Reuse
Hazardous filter (B-0399)	5.120	5.960	3.250	Incineration method	Activated carbon waste (D-2403)	0.380	0.960	0.670	Incineration method
Empty barrel for toxic chemical waste (B-0399)	1.360	-	5.540	Reused after cleaning	Precious metal waste (D-2624)	0.051	0.246	0.047	Recycled after heat treatment
Hazardous liquid waste (B-0399)	-	5.090	-	Incineration method	Waste paper mixture (D-0699)	1.450	13.190	4.120	Incineration method
Empty barrel for general waste (C-0301, C-0201, C-0202)	127.760	175.630	190.980	Reused after cleaning	Waste oil mixture (D-1799)	1.300	-	1.120	Incineration method
Infectious waste (C-0514)	0.796	0.980	0.939	Incineration method	Waste glass (R-0401)	4.280	1.440	-	Reuse
Other hazardous waste	0.080	-	-	Incineration method	Waste plastic mixture (D-0299)	-	0.350	-	Incineration method
Other corrosive industrial waste mixtures (C-0299)	-	-	2.505	Chemical treatment					
Other corrosive industrial waste mixtures (C-0299)	-	-	0.140	Incineration method					

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.

Supplier Environmental Assessments and Audits

The Company conducts a questionnaire survey on its suppliers to ensure proper and safe handling by suppliers during the manufacturing and distribution of products. The survey is focused the suppliers' safety, health, and environmental management systems to elucidate the safety, health, and environmental awareness of our suppliers and their managerial capability. Suppliers' production sites are inspected either by an online review or onsite visit to check the environmental compliance of their production operations, including how they manage and treat their wastes, emissions, and energy sources. Suppliers are also assessed on their environmental performance and continuous improvement capabilities to ensure that they are proactive in protecting the environment and capable of complying with environmental laws and standards. In 2024, we completed quality audits on suppliers 21 times, and waste disposal company 5 times. (Note: Items of supplier quality audit included warehouse, shipment release, quality system, production process, and inspection records.)

Frequency of Supplier Audits

Audit Type	2023	2024
On-site Audit	20	13
Remote Audit	11	2
Third-party Audit Report	6	6
Written Document Review	3	0

Prevention and Control of Soil Pollution

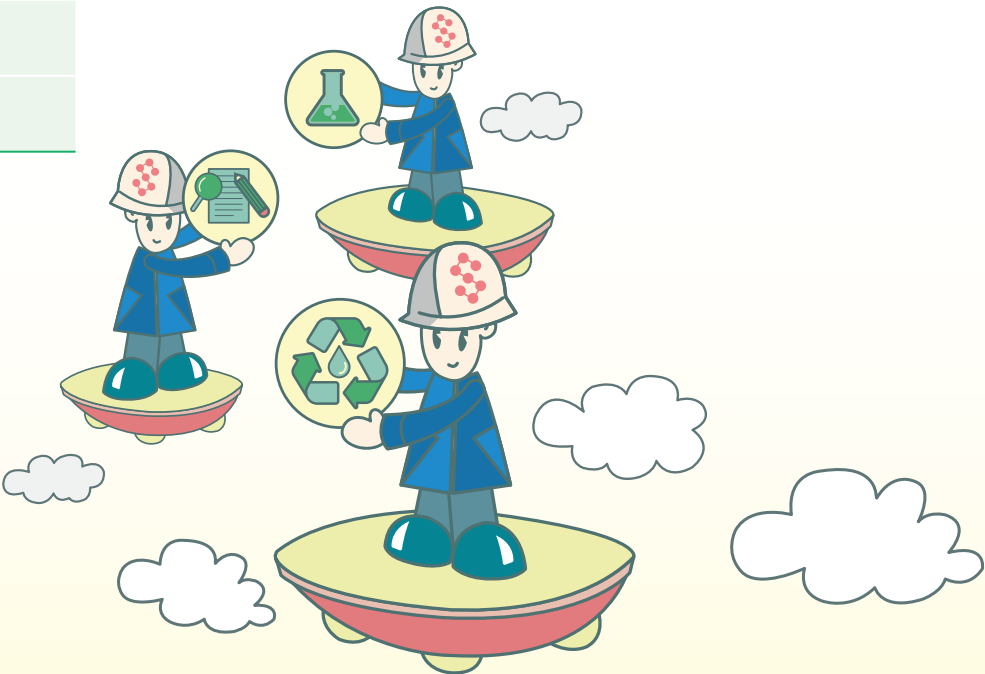
ScinoPharm strives to ensure that its plant operations do not cause soil and groundwater pollution in neighboring areas. For this reason, the Company has actively installed five water wells near its plant since 1999 when the plant was completed. We regularly monitor the quality of groundwater samples to prevent soil or groundwater pollution.

Toxic Chemical Management

ScinoPharm avoids the use of domestically or internationally regulated substances in product production/R&D processes as much as possible, using their alternative counterpart instead. The Company also reduces its use of solvents and hazardous substances to reduce environmental impact and minimize the possibility of exposing operators to hazardous chemicals or active substances. Regarding toxic chemical management, the Company has set up dedicated personnel in accordance with the law and appointed a person to be in charge of management for their respective department. In accordance with the law, details concerning the handling of toxic chemical substances are recorded, their storage location is clearly marked, and the storage cabinet is locked after working hours.

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.





4

Friendly Workplace

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- 4.2 Employee Benefits and Care — 76
- 4.3 Workplace Health Promotion — 84
- 4.4 Safe Work Environment ——— 89



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, 2024, ScinoPharm has a total of 740 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 2024, workforce allocation was based on the number of product orders received and career development needs; nearly 70 employees were employed, and the overall turnover rate was 11%. The number of employees did not change significantly during the reporting period (2024) and between reporting periods (2023 and 2024).

Talent Recruitment and Retention Policy

The Company actively participates in career fairs and talent recruitment activities, and builds relationship with universities and schools for internship collaboration. In 2023, ScinoPharm Taiwan created a six-month internship program for talent acquisition. A total of 15 interns participated, and 87.5% of them planned to return as full-time employees after graduation to work in R&D, quality assurance, and production. During their internship, student interns assisted with various departmental affairs, while learning and acquiring the latest knowledge of the industry. They learned to put theory into practice, which helps to bridge the gap between industry and academia and prepare students for transition to the workplace.

According to a questionnaire survey, students who completed their internship rated their experience a score of 9.3 points (10 points in total), which shows the effectiveness of ScinoPharm's internship program. Based on students' feedback, the program helped students better understand the workplace and improve their employability after graduation, and the students were most impressed by ScinoPharm's organizational skills (our operating procedures are well-documented and complete), sound occupational safety system, and communication skills (documents are available in both English and Mandarin for effective communication with foreign clients). Interns are paid more than the stipulated minimum wage and are entitled to the same privileges as full-time employees (such as attending company-organized activities for). Creating a positive internship experience helps increase students' intention to work for the Company after their graduation.

We are planning to extend the duration of internship from six months to one year to provide interns with more extensive experiences, thereby strengthening our internship program for talent acquisition and retention. The scope of the program will also be expanded to include not only

undergraduates but also students from vocational technical colleges, thus giving more people who have potential talent in pharmaceutical the opportunity to learn about the Company in greater depth and experience a friendly work environment. Ten students participated in the internship program in 2024. They reported a fruitful experience and identified more strongly with ScinoPharm at the end of their internship, as reflected by the feedback they provided: "My professional skills improved significantly"; "friendly teams and positive atmosphere"; "both colleagues and supervisors are trustworthy and committed to providing guidance"; and "work environment is safe and company records are reliable".

An Inclusive, Equality-Embracing Workplace

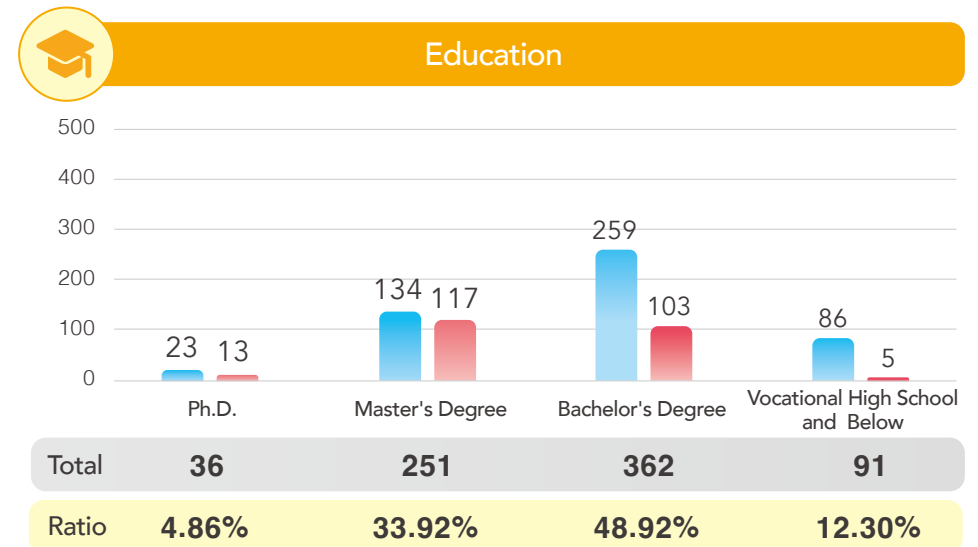
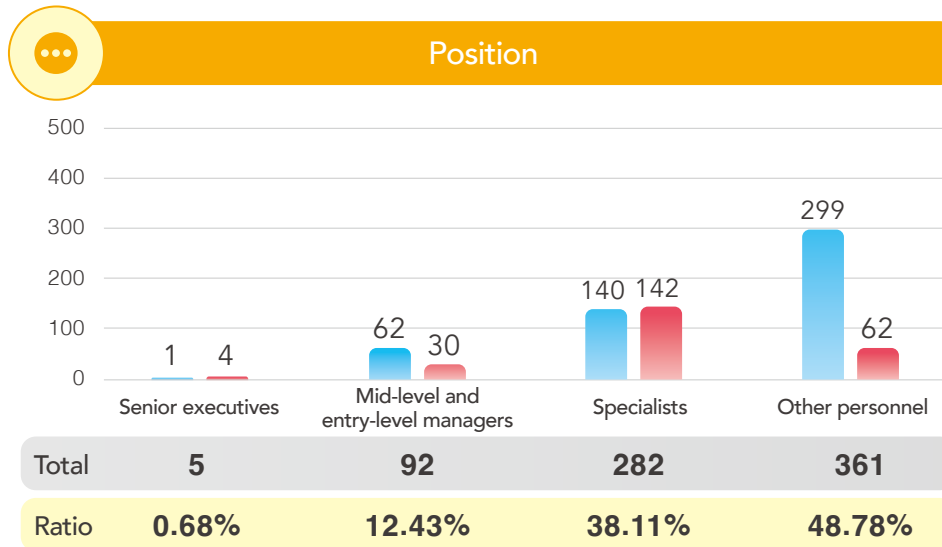
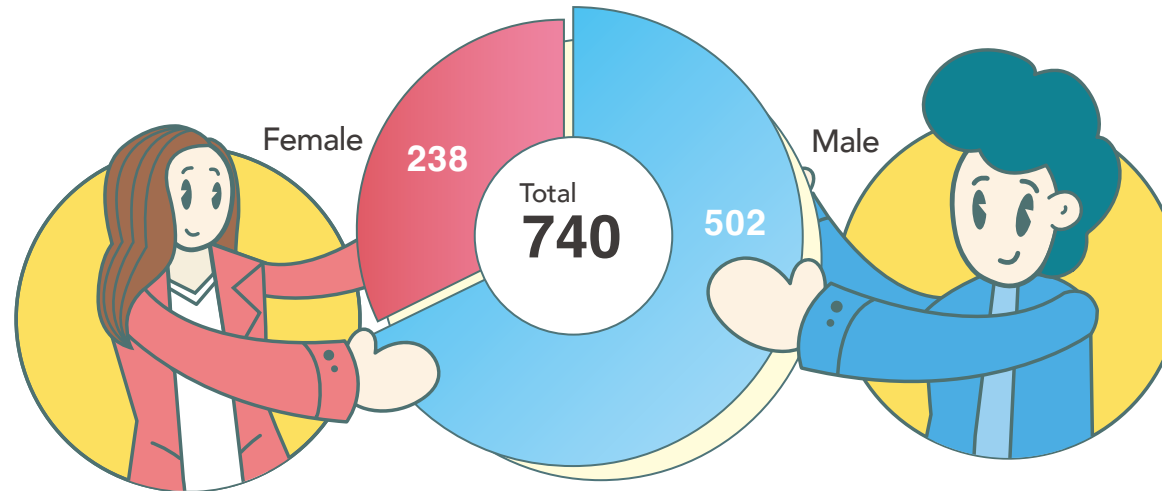
ScinoPharm operates businesses across the globe. Our policy is aimed at creating an internationalized work environment that embraces inclusiveness and equality. Providing equal opportunities in recruitment, employment, and career development, and hire and train talents based on the content of their job and required competencies. The Company does not discriminate against employees based on gender, age, race, religion, nationality, or other factors protected by law. Female employees in managerial role account for 46% of the Company's workforce, while the ratio of male to female employees at ScinoPharm was 7:3. The proportion of high-level female executives is as high as 80%, which shows that ScinoPharm implements the employment policy of equal opportunity.

Under a diversity employment policy, ScinoPharm hires not only local talents, but also 99 foreign nationals from Japan, Malaysia, Indonesia and the Philippines. Foreigners account for 13% of our total workforce. Most of our employees of foreign nationality are from Indonesia. In 2024, the Company organized a series of special Eid al-Fitr events introducing the Indonesian culture. Everyone in the company gathered to enjoy some snacks from around the world, celebrating this special day with their Indonesian colleagues. This demonstrates the actual actions we take to create a friendly workplace that embraces diversity and equity. More details are provided in section 5.1 Social Inclusion.



△ Organize Eid al-Fitr event series

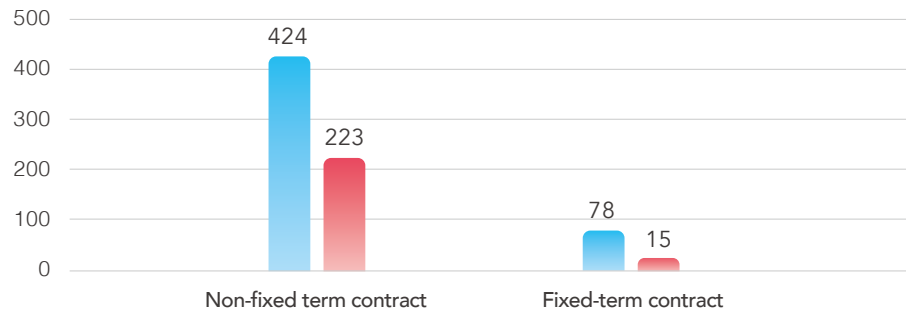
Employee Distribution by Gender in 2024 (Unit: person)



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.



Contract

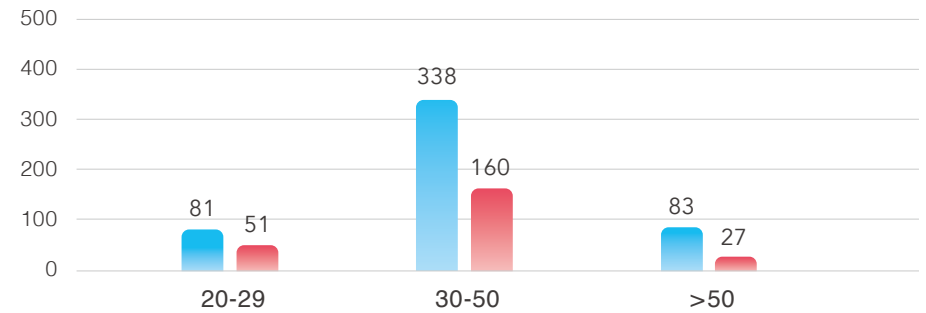


Total **647** **93**

Ratio **87.43%** **12.57%**



Age

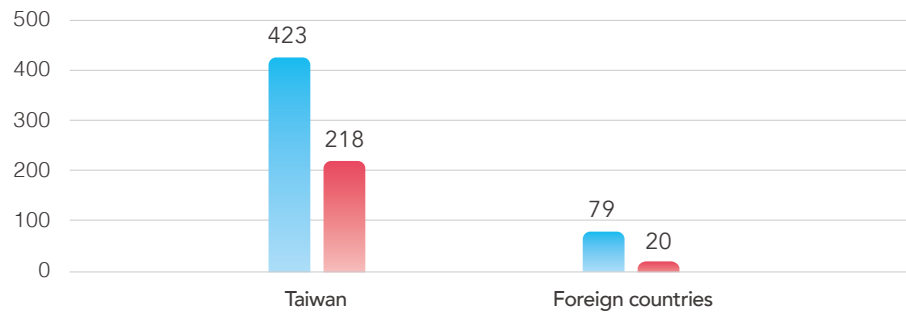


Total **132** **498** **110**

Ratio **17.84%** **67.30%** **14.86%**



Nationality

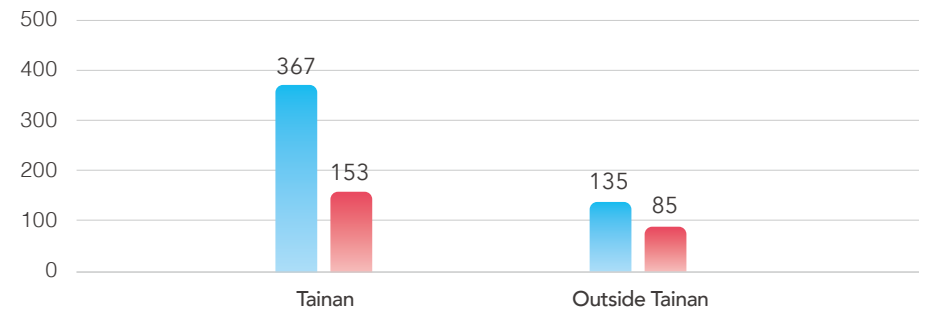


Total **641** **99**

Ratio **86.62%** **13.38%**



Household Registration



Total **520** **220**

Ratio **70.27%** **29.73%**

In addition, ScinoPharm provides equal employment opportunities to people with physical and mental disabilities. As of December 31, 2024, the Company has hired 9 full-time employees with physical and mental disabilities, higher than the statutory requirement. These employees are assigned suitable tasks based on the principle of "putting the right person in the right position."

Employment of Employees with Disabilities Over the Past Three Years

Category/Year	2022	2023	2024
Number of employees per statutory requirement	6	7	7
Number of employees hired	9	8	9

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 2024 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 2024, our average salary increase was 1.7 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 2024, there were 707 full-time employees in non-managerial positions, whose average pay for the year was NT\$885 thousand and median pay was NT\$829 thousand. Men-to-women pay ratio was 1:0.93, 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	2023	2024	Changes
Average annual number of full-time non-Employee (persons)	685	707	▲
Average pay for the year (NT\$ thousand)	853	885	▲
Median salary (NT\$ thousand)	780	829	▲

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 2024, three welfare committee meetings and five labor-management meetings were held, achieving 100% response to opinions from labor representatives. Additionally, regular in-house meetings with managers at all levels and employees and departmental meetings are organized to help employees better understand the Company's current status and business development. Channels are provided for employees to voice their opinions. 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 2024, 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 is committed to planning employee benefits on the basis of the principles of legitimacy and competitiveness, so as to create a harmonious and stimulating work environment that will attract and retain talents, make employees feel more satisfied with work, and improve their productivity. In the past three years, our total number of employees has remained stable at 718±5%, with the retention rate of managers reaching 97% in 2024.

New Hire Retention Rate

2024		Number of Employees at End of the Year			New Employees					
					Number of 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%

Turnover Rate

2024		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		
	Category	Male	Female	Total	Male	Female	Male	Female	Subtotal	Male	Female	Total	Male	Female	Total	Male	Female	Total
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%

1. The above information is based on existing employees as registered in the human resource system on December 31, 2024. There is no assumption of any data.

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 2024 nor forced overtime.

Regarding other work - life balance promoting measures, the Company has an annual paid leave policy that is superior to the Labor Standards Act. For example, employees are entitled to annual paid leave in the first year of employment to give them time to recharge. Our general sick leave

policy is also superior to statutory requirements. Employees are entitled to other types of paid leaves in accordance with law. These include marriage leave, prenatal check-up leaves, maternity leave, paternity leave, menstrual leave, personal leave, family care leave, funeral leave, official leave, as well as pandemic prevention leave and vaccination leave during the COVID-19 pandemic.

The Company implements an unpaid parental leave policy to help employees meet their family and career needs. In 2024, a total of 14 employees applied for unpaid parental leave. The reinstatement rate was 100% for the year, and they all returned to their original positions.

Unpaid Parental Leave in the Past 3 Years

	2022			2023			2024		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
No. of employees who actually applied for unpaid parental leave in the current year (A)	3	6	9	1	4	5	4	10	14
Number of employees to be reinstated after unpaid parental leave in the current year (B)	2	6	8	2	2	4	1	7	8
Number of employees reinstated after unpaid parental leave in the current year (C)	1	4	5	1	2	3	1	7	8
Number of employees reinstated after unpaid parental leave in the previous year (D)	1	4	5	1	4	5	1	2	3
No. of employees reinstated from unpaid parental leave in the previous year and who have worked for one year since (E)	1	4	5	1	3	4	1	2	3
Reinstatements after unpaid parental leave (%) (C/B)	50%	66.67%	62.5%	50%	100%	75%	100%	100%	100%
Retention rate (%) (E/D)	100%	100%	100%	100%	75%	80%	100%	100%	100%

* Reinstatement after Unpaid Parental Leave in 2024 = Number of employees reinstated after taking a parental leave in 2024 / 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 2023)/(Number of employees reinstated after unpaid parental leave in 2023). The Company's retention rate in 2024 was 100%

* Number of employees who were eligible to apply for unpaid parental leave in 2024 was 65 = number of employees who applied for maternity leave and paternity leave in 2022-2024.

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 2024. 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.

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. 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.

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:

 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, Mother's Day celebration, ScinoPharm Movie Day, snack sharing in celebration of Mid-Autumn Festival, Christmas party, tangyuans in celebration of winter solstice, and club activities
 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	ScinoPharm has partnered with many businesses to provide employees with goods and services at a discounted rate, including 33 restaurants, 69 lodging establishments, 44 health care institutions, 9 entertainment stores, and 15 transportation service providers
 On-site services	Banking, insurance, and many other on-site services

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



△ Badminton Club



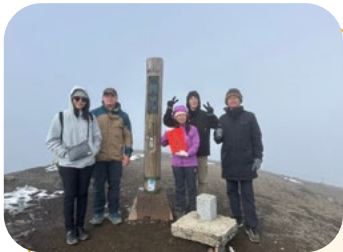
△ Softball Club



△ Real-life puzzle games
(similar in concept to room escape games)



△ Lottery drawing during
year-end banquet



△ Hiking Club



△ Food/beverage vending
machines for employees



△ Speaker "Rou-ru"
(his online alias) sharing his
travel experiences



△ Interactive game during year-end banquet



△ Christmas thanksgiving activity



△ A lecture on health by Tan Tun-tzu

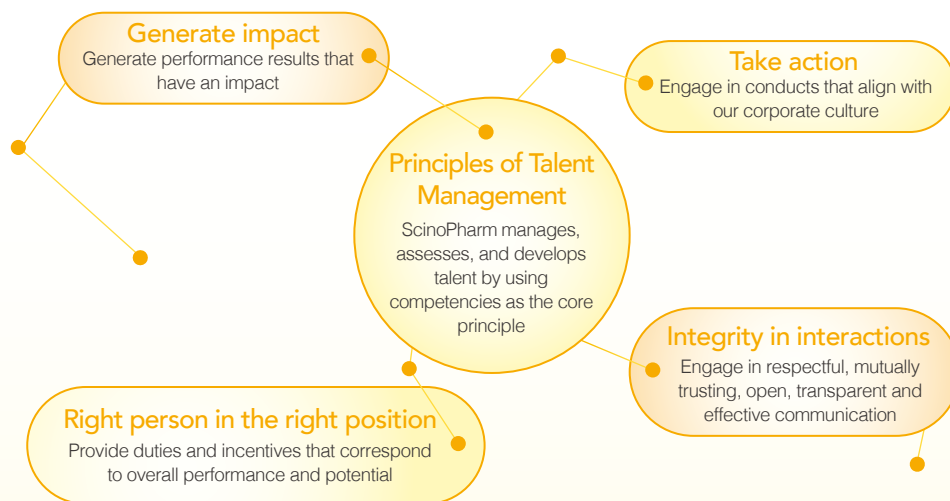
Complete Training System and Diverse Career Development

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.

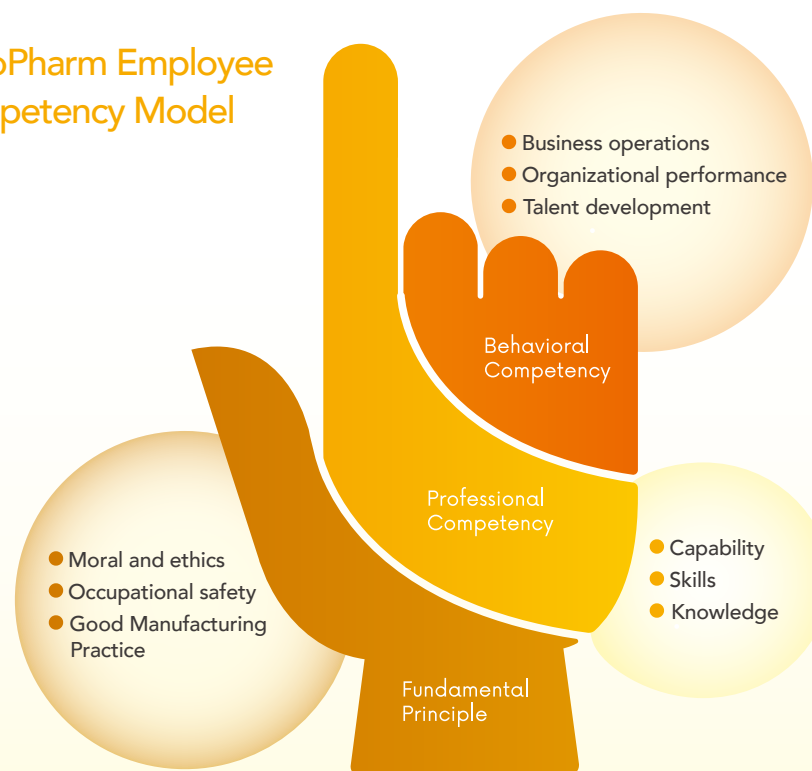
To build a pool of management talents, the Company has established professional management training (PMT) courses to improve the ability of management at all levels to manage and lead organizational operations. Based on a competency-based system, a learning and development map highlighting the core competency 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, 2024, 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 6,698 employees participated in 43,317 hours of training in 2024. Hours of training on CGMP and health, safety, and environmental protection totaled 32,879 hours.

Employee Training Hours in the Past 3 Years

2022

Managerial role

Total hours of training

 3,012 hrs

Average training hours

48.58 hrs

62 people

 923 hrs

28.84 hrs

32 people

Non-managerial role

Total hours of training

 16,807 hrs

Average training hours

41.60 hrs

404 people

 3,924 hrs

22.17 hrs

177 people

2023

Managerial role

Total hours of training

 6,313 hrs

Average training hours

100.21 hrs

63 people

 1,081 hrs

31.79 hrs

34 people

Non-managerial role

Total hours of training

 45,755 hrs

Average training hours

100.12 hrs

457 people

 6,346 hrs

31.89 hrs

199 people

2024

Managerial role

Total hours of training

 4,711 hrs

Average training hours

74.77 hrs

63 people

 812 hrs

23.88 hrs

34 people

Non-managerial role

Total hours of training

 32,693 hrs

Average training hours

74.47 hrs

439 people

 5,101 hrs

25.00 hrs

204 people

Year	2022				2023				2024			
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	985	619	366	3,577	973	607	366	2,173	906	583	323	2,741
CGMP training	3,284	2,618	666	16,099	3,721	2,631	1,090	43,662	2,985	2,100	885	29,584
Safety, health, and environmental protection training	1,101	741	360	1,638	1,468	972	496	3,495	1,418	968	450	3,295
Professional technical training	664	500	164	1,752	2,481	1,698	783	7,200	841	545	296	5,076
Other	400	240	160	1,600	771	444	327	2,965	548	326	222	2,621
Total	6,434	4,718	1,716	24,666	9,414	6,352	3,062	59,495	6,698	4,522	2,176	43,317

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 on recruitment and interviews skills



△ Accountability camp activity



△ An introductory course in pharmaceuticals



△ An instructional course on workplace misconduct

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 26 to 29 of 2024, our employees underwent their annual health examination in groups. A total of 605 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.

According to law, special health examinations must be arranged for operators who are involved in R&D, quality control, and production operations. In 2024, 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 Training Hours in the Past 3 Years

Year	2022	2023	2024
Total Number of Employees who Received Health Examination	502	543	605
Regular Examination	502	543	605
Special Health Examination #03 Ionizing Radiation	17	16	18
Special Health Examination #11 DMF	76	68	64
Special Health Examination #12 n-Hexane	41	40	39
Special Health Examination #30 Formaldehyde	13	11	24

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 2023, 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 2024 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
Employee first aid training (Online and in-person)	Twice a 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.



△ A health lecture - A physician presenting a health examination report



△ Occupational injury assessment during a session of on-site health service



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



△ Employees receiving health examination for the year

Raising Awareness on Maternal Health Protection - Monthly Topics in 2024

Jan

Feasts to celebrate the Lunar New Year!
Infectious disease prevention + Maternal health protection in the workplace.

Jul

Six new child development screening tests + Health newsletter sharing + Respiratory hygiene/cough etiquette + Maternal health protection promotion.

Feb

Wishing you an early Lunar New Year! Eat well during this festive season, but don't forget to take care of your digestive health! + Disease prevention awareness + Maternal health protection in the workplace.

Aug

Lower your risk of stomach cancer by saying no to sharing food/drinks with others + Health newsletter sharing + Disease prevention + Maternal health protection in the workplace.

Mar

Vitamin D deficiency is prevalent in nearly 45% of pregnant women - Two ways to ensuring healthy mothers and babies + Disease prevention awareness + Maternal health protection in the workplace.

Sep

Remember to wash/sanitize your hand before eating + Health newsletter sharing + Maternal health protection promotion + Health check notice.

Apr

Staying away from gestational diabetes with easy, burden-free ways to control sugar + Disease prevention awareness + Maternal health protection in the workplace.

Oct

Ways to prevent chickenpox + COVID-19 vaccination + Maternal health protection in the workplace

May

Enterovirus prevention + Health newsletter + Disease prevention awareness + Maternal health protection in the workplace.

Nov

Six Ways to Take Care of Your Eyes + When Stroke Strikes, Act FAST + Vaccination + Maternal health protection promotion.

Jun

Top three concerns of pregnant parents + Health newsletter sharing + Disease prevention awareness + Maternal health protection in the workplace.

Dec

Heart care guidelines for winter + Health newsletter sharing + Vaccination + Maternal health protection in the workplace.



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 2024, 157 people have completed the first aid training course.



△ Employee First Aid Training



△ Onsite AED device



△ Road safety lecture by the Second Special Police Corps



△ First aid training for ERT

To make employees more aware of the importance of road safety during commutes, in 2024, we invited the Special Police Corps of Southern Taiwan Science Park to host road safety lectures, including demonstration videos that teach employees road safety practices, standard operating procedures, and other important information, thereby reducing road safety incidents.



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	2022	2023	2024
Total Work Hours	Total hours worked among women	405,812	407,848	514,288
	Total hours worked among men	979,116	917,973	1,159,316
	Total hours worked	1,384,928	1,325,821	1,673,604
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	2	0	5
	Total number (frequency) of occupational injuries among men	13	5	6
	Total number (frequency) of occupational injuries	15	5	11
Recordable Occupational Injury Rate (Including number of deaths and number of severe occupational injuries)	Total occupational injury rate among women	0.25	0	1.94
	Total occupational injury rate among men	1.62	1.09	1.04
	Total occupational injury rate	1.87	0.75	1.31
Type of occupational injury	Every type of occupational injury	Cuts X6 Contact with chemical substance X4 Burns/Scalds injury X1 Collision X1 Fall X3	Cuts X1 Contact with chemical substance X2 Burns/Scalds injury X1 Fall X1	Contact with chemical substance X5 Fall X4 Cuts X1 Collision 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. There were no work-related injury incidents among contractors in 2024.

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.

Emergency Response



△ An emergency response drill is regularly held inside our plant



△ Hazardous spills training exercise



△ Emergency response personnel participating in an exercise training



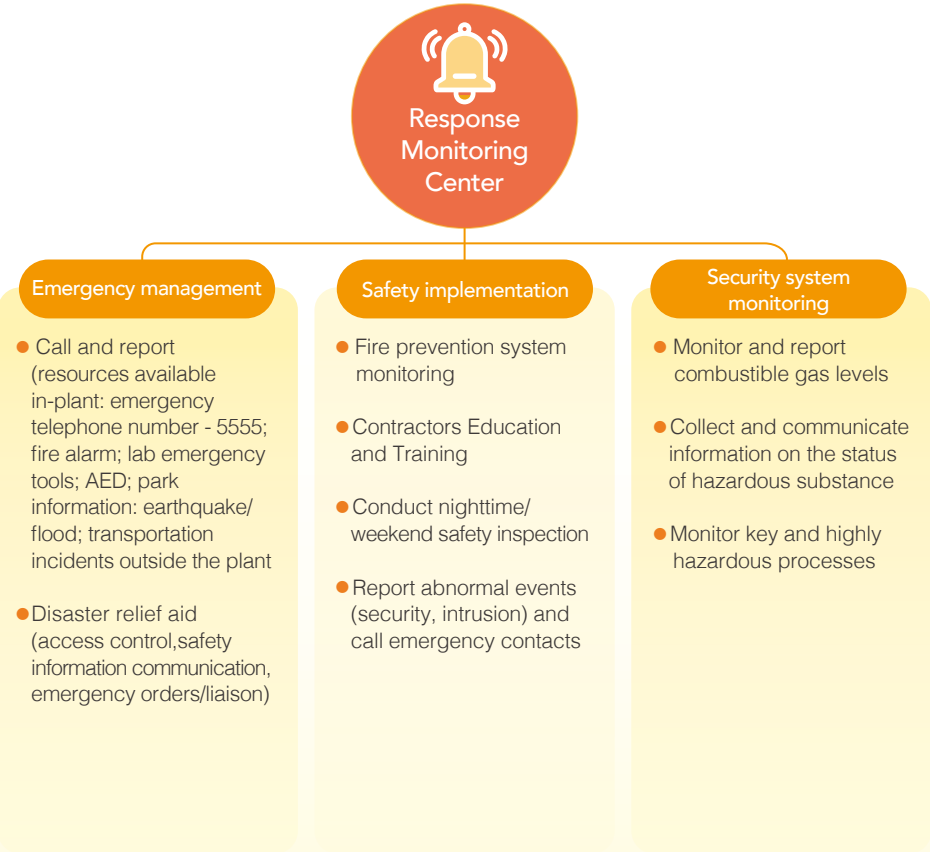
△ Fire extinguishing training for contractor

The Company has commissioned a private security company to provide security services in the plant. New security guards are required to receive pre-employment training on the basics of laws, emergency procedures, and workplace etiquettes, so as to ensure their safety and human rights. In addition, we protect the guards from being exploited by mandating that the security company must regularly provide us with proof that they are paying the security guards a reasonable salary and have enrolled them in labor and health insurance policies.

In 2005, ScinoPharm established an onsite emergency response team (ERT) and an Emergency Response Room are used to handle chemical and fire hazards within the plant and minimize any crisis-induced damage and subsequent impact. Our ERT, composed of 38 members in 2024, regularly receives professional fire prevention training, participates in themed emergency response drills, and are required to pass annual training tests. Plant-wide evacuation exercise is conducted annually so that all in-plant workers (including contractors) can learn the evacuation

procedures (e.g., where/how to assemble) and gain more practical experiences. An external fire prevention expert is employed from time to time to train our ERT and improve their emergency response capability. We also have a professional workforce on standby in the plant so that immediate actions can be taken when an emergency incident occurs. There were no fire incidents throughout 2024.

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



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\$4.16 million in 2023 and 3.8 million in 2024 on buying personal protective equipment to protect workers during plant operations and minimize their exposure to potential health risks.

Emergency Reporting Process



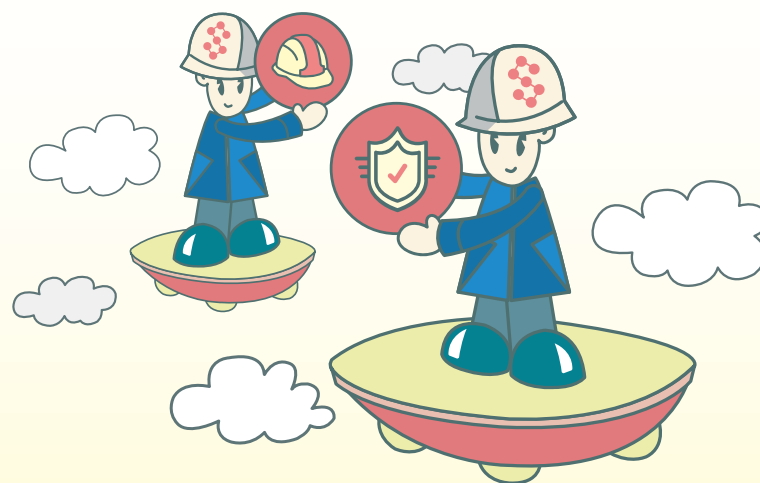
Hazard Management of Chemicals and APIs

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

5

Social Responsibility

5.1 Social Inclusion ————— 94

5.2 Social Engagement ————— 98



5.1 Social Inclusion

As we venture deeper into the pharmaceutical industry, ScinoPharm remains committed to the ESG initiatives at home and abroad, taking specific actions to fulfill our corporate social responsibility. The Company strives to create not only investment returns for shareholders and also work-life balance for our employees. In 2024, we organized several activities promoting philanthropy, education, diversity, and inclusion to take cultural, environmental, and social actions in hopes of prospering with communities.

Promoting Education and Contributing to the Society

ScinoPharm Art Forum has been in operation for 15 consecutive years since 2010, hosting physical lectures to achieve intellectual enlightenment with neighboring peers and communities. Our lectures have been broadcast across various social media platforms in recent years, sharing our valuable knowledge with everyone. In 2024, our forum, reaching nearly 80,000 viewers, was designed around the United Nations Sustainable Development Goals (SDGs) and themed "A Taste of Culture", which introduces Taiwanese cuisines to shed light on the culture and history of Taiwan whilst reminding everyone to cherish and protect the food culture that is unique to Taiwan. ScinoPharm has collaborated with AAEON Foundation for many years, making plans each year to exhibit the works and creations of excellent artists in Taiwan. Through these exhibitions, we wish to show our support for local talented artists. The Company began sponsoring these art exhibitions in 2008 and has been doing so each year in the amount of NT\$25,000 for more than 15 consecutive years. Our objective is to create a cultured, artistic work environment and enhance the aesthetic literacy of our employees.

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 has been working with the Chemical Society in Taipei to set up the ScinoPharm Thesis Scholarship (NT\$100,000). In 2024, we donated NT\$100,000 to fund a poster presentation competition that was organized by the National Taiwan University in collaboration with two other universities; we gifted Tunghai University a LC Q-TOF MS system; and held lectures at universities to prepare biotech and chemical engineering students for the job market.

Community Care and Emergency Aid

ScinoPharm is persistently committed to organizing social welfare activities in hopes of consolidating the company's resources to support local disadvantaged individuals. Since 2018, ScinoPharm has been consistently supporting the Month of Love at Southern Taiwan Science Park - we organized charity sales and donated goods to care for local communities around the park. In response to the group-wide initiative "Giving Old Clothes a Second Life" of donating secondhand clothes and books in 2024, ScinoPharm collected used clothes and books and donated them to disadvantaged individuals, fulfilling our corporate social responsibility. As regards emergency aid, any employees of ScinoPharm experiencing financial struggles after an emergency incident may seek immediate financial support and assistance by applying to the Emergency Care Regulations of the Uni-President Kao Ching-yuen charity foundation. In 2024, we also voluntarily organized two blood donation events, injecting 39,250 c.c. of blood into the blood bank, and doing our best for society.

Cultural Diversity and Friendly Environment

Employees are a company's core assets. ScinoPharm has organized a wide range of activities, ensuring not only employees' mental well-being but also the opportunity to immerse in a wealth of social and cultural experiences outside of work, which are conducive to creating a positive work atmosphere, stronger identity with the company, and increased employee stability. The following activities were organized in 2024: fun, team-building puzzle games similar to room escape games; a heartwarming series of thanksgiving Christmas activities to fortify employee rapport and solidarity; Movie Day and Family Day events to boost employees' relationship with their family; ScinoPharm Lectures to impart new knowledge; and special Eid celebration events to foster better understanding of and respect for different cultures, thereby demonstrating the diversity and inclusion of our corporate culture.

Social Inclusion Activities in 2024				
Activity	Resource Input	Results	Number of People or Organizations Reached	Social Impact
"Giving Old Clothes a Second Life" a group-wide initiative of donating secondhand clothes and books	<ul style="list-style-type: none"> How it was promoted: Facebook page and announcements 	Donated 26 boxes of clothes - about 600 pieces of secondhand clothes and books, achieving media coverage in 74 pieces of news articles.	<ol style="list-style-type: none"> 740 employees of ScinoPharm Home of Onesiphorus, a Christian home for children in Taitung 23 social welfare organizations including Taiwan Association of Child Development and Early Intervention (TACDEI) 	We actively supported this group-wide charitable initiative. The Group believes that the value of human nature stems from acts of kindness which, along with the willingness to give, is the key ingredient filling the society with warmth.
"ScinoPharm Art Forum"lectures	<ul style="list-style-type: none"> NT\$300,000 in funding How it was promoted: Internal announcements, Facebook page, ScinoPharm Art Forum fan page, promotional posters, STSP Newsletter, EDM 	Physical lectures: <ul style="list-style-type: none"> 98% of the audience were satisfied with the lectures. 100% of the audience gained greater understanding of Tainan's food culture Online lectures: <ul style="list-style-type: none"> Number of interactions increased by 61% compared with last year 	<ol style="list-style-type: none"> The event has been held for 15 consecutive years. In 2024, we invited Mr. Yu-Fu (Lin Kui-Yu), a well-known comic artist, to serve as the speaker, reaching close to 80,000 people. 131 tenant companies of Southern Taiwan Science Park 2 book/cultural-related organizations Local farmers 	ScinoPharm has been a long-time sponsor of art-related events and activities. In 2024, lectures were held in person and online, including live broadcast, so that anyone interested in this forum is able to attend. We also engaged directly with local community residents and the general public to inform them of local food cultures and raise awareness.
Regular ScinoPharm Art Gallery Exhibitions	<ul style="list-style-type: none"> NT\$37,000 in sponsorship(including exhibit transportation fee) 	Create a cultured, artistic work environment and enhance the aesthetic literacy of employees	Reached 790 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	<ul style="list-style-type: none"> NT\$78,000 in funds for event gifts How it was promoted: Internal announcements, internal Facebook page 	This family-bonding event was participated by approximately 400 employees, their families and friends.	<ol style="list-style-type: none"> 740 employees of ScinoPharm 200 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	<ul style="list-style-type: none"> NT\$7.3 thousand in funds for event gifts(including charity goods) How it was promoted: Internal announcements, Facebook page 	9,250 c.c. of blood donated	<ol style="list-style-type: none"> Tainan Blood Center and those in need of blood transfusion 740 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	<ul style="list-style-type: none"> NT\$10.1 thousand in funds for event gifts(including charity goods) 	<ul style="list-style-type: none"> Donated a total of NT\$40.8 thousand, uniform invoices NT\$7.5 thousand worth of charity goods 	<ol style="list-style-type: none"> World Vision Luway Opportunity Center 790 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	<ul style="list-style-type: none"> NT\$100,000 for scholarship Organized a meeting to discuss particulars of ScinoPharm Thesis Scholarship 	ScinoPharm has been a sponsor for more than 13 years since 2011 and awarded the ScinoPharm Thesis Scholarship to 57 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	<ul style="list-style-type: none"> NT\$1.03 million in event expenses (including event gifts) How it was promoted: Internal announcements, Facebook page 	The socially inclusive Family Day event in 2024 saw the attendance of 552 employees and their family members, as well as members of the public. Satisfaction rate for Family Day activities was 86.7%.	<ol style="list-style-type: none"> 790 employees and long-term contractors of ScinoPharm Residents of Tainan City 	Our Family Day was designed to fortify family relationships. It was held in collaboration with Fu-Cheng Travel Agency to promote the local culture. Renowned artists and local residents were invited to enjoy the music and food together.
A multicultural event in celebration of Eid al-Fitr	<ul style="list-style-type: none"> NT\$38,000 in event gifts How it was promoted: Internal announcements, Facebook page, and Indonesian Heritage Exhibition 	<ul style="list-style-type: none"> More than 400 employees participated Created 150 pieces of handmade works Overall satisfaction rate of 96% according to questionnaire survey 	790 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



ScinoPharm Art Gallery



Family Day: A cultural trip



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



Blood drive



ScinoPharm Movie Day



2024 ScinoPharm Art Forum promoting local food culture



15 consecutive years of ScinoPharm Art Forum activities



ScinoPharm Family Day activities



Music performance on Family Day



An information booth about the art and culture of other countries



Traditional Indonesian clothing wearing experience



Employees from Indonesia celebrating Eid al-Fitr



Indonesian waxing DIY event

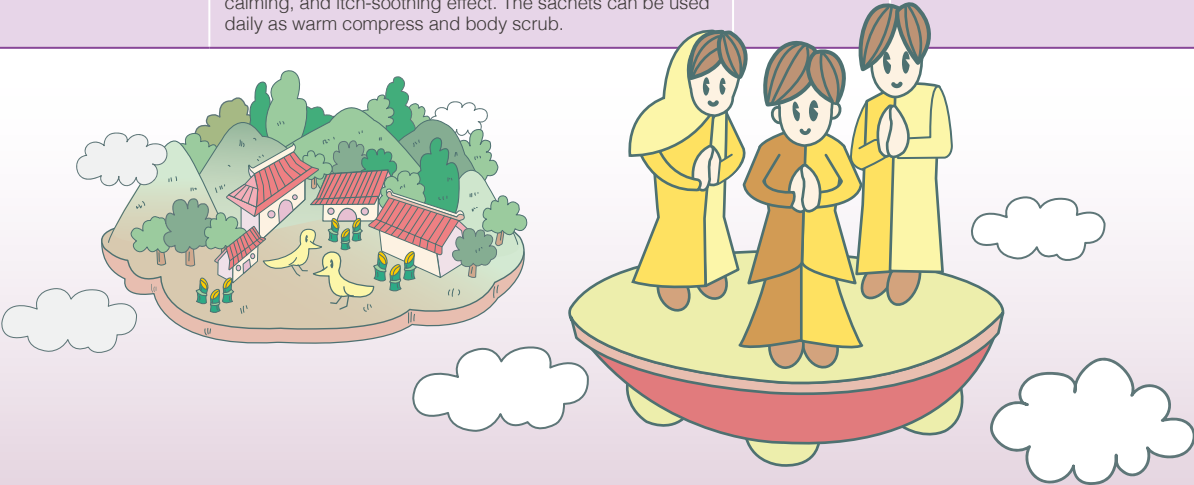


5.2 Social Engagement

Promoting Education and Contributing to the Society

ScinoPharm Taiwan has consistently committed to pursuing the sustainable development of the company and society. For a long time, the Company has invested resources to manage its relations with local neighborhoods. For example, we actively participated in community activities, promoted local revitalization, assisted disadvantaged families, and supported art and cultural organizations. These actions are our means of contributing to the well-being of the society. ScinoPharm engages in ESG actions to promote regional revitalization and sustainability, and forge strong ties with local communities through community engagement. In 2024, we hosted regional revitalization workshops, inviting regional revitalization teams from rural communities to share with ScinoPharm the cultures of people living in flat coastal regions. A series of interactive teaching activities were launched to enhance the practical experience of local organizations and revitalization teams and also underline ScinoPharm's support for community engagement in sustainable development.

Regional Revitalization Workshops			
Theme	Description	Number of Participants	Feedback from Participants
Memories of the "Grass" Roots of Siraya	This workshop is designed with elements of Hsinhua District, known for its land of mountains and forests, and Sirayan snake plants, as well as plants commonly used in the daily life of Siraya people. It features a series of drawing, soil preparing, and planting activities for participants to experience the art of planting.	40	The participants suggested adding a floral design course; they found the planting activity to be relaxing and therapeutic; the use of snake plants helped them gain a deeper understanding of Siraya culture and plant applications.
The Beautiful Landscape of Bamboo Weaving	The use of bamboo in daily life is an integral part of the Siraya culture. It is used to make chairs, tables, baskets, and lamps, among others. Local bamboo artist Chih-Fa Lee is invited to pass on his craftsmanship and the culture of bamboo to revive the local bamboo craft industry.	38	The participants expressed a deeper understanding of the link between the bamboo industry and regional revitalization; they perceived the novelty of bamboo weaving, albeit with some difficulty, and felt their creativity inspired.
The Beauty of Local Life Under the Lens	A well-known film artist shared their journey in filming - how they learned to produce a film and their experience in regional revitalization works. By using photography to document daily lives, the artist guides students in creating cyanotype prints of local life from the perspective of a film artist.	34	The participants perceived the novelty and enjoyment of applying their knowledge about filming in DIY activities; they expressed extreme satisfaction with using cyanotype technology to document local landscapes.
The Aesthetics of Living Amongst Flowers and Plants	Hsinhua District in Tainan was formerly called Tavocan (Siraya language), which means land of mountains and forests. Back in the days, the ancestors of the Siraya people lived amongst mountains and forests, amassing wisdoms about plants and their uses. Now, these wisdoms are applied in modern life to improve people's quality of life. In this workshop, participants will make scented sachets using plants that are commonly used in the everyday life of the Siraya people. These plants are known for their fragrance, calming, and itch-soothing effect. The sachets can be used daily as warm compress and body scrub.	40	The participants loved the healing effects brought on by the smell of plants and the DIY experience; they engaged enthusiastically with the lecturer at the end of the workshop, demonstrating significantly improved understanding of plants and their applications.





The Positive Impact of ScinoPharm’s Sustainability Actions in 2024

External Benefits		
Number of participants and results		
Item	Quantity	Unit
Number of people who participated in the regional revitalization workshops (4 sessions)	152	Number of people
Participants' final work (plants, bamboo works, cyanotype prints, scented sachets)	240	PCS
Cumulative hours of participation in workshops (Frequency of participation * Workshop duration)	1,740	Hour(s)
Number of local vendors with whom partnership is formed for the workshop	14	vendors
Number of local communities supported by other teams as a result of the workshop	7	vendors
Number of Xinzhen travel point collection cards distributed	Approx.120	cards
Amount invested in local sustainability actions	77,000	NTD
Workshop satisfaction based on feedback survey	98.98	%
Local culture and social impact		
Item	Quantity	Unit
Stronger place identity and sense of honor (Number of project collaborators)	3	collaborators
Greater experience and confidence in local organizations and social enterprises (Number of external events)	2	events
Greater understanding and increased collaboration possibilities with local industries (Message response rate)	7	Unit

Opportunities		
Item	Quantity	Unit
Boosted local tourism (Name of vendors below) 5 Bar, Waterworks Coffee, Jo Ho Jia, Sincerity Eatery, Historical Township Office Restaurant, Animal Wonderland, Safety Sewing Shop, Zuoda, Heart Flow in the Forest Work Shop, Mu-Chong-Kong Coffee Shop, Baihuading, Li He Zhu Zha, Laida Coffee Shop, Yu-Fang-Syuan Dried Fruit Shop	14	PCS
Other team members (Name of partnering companies) Arrowroot Story House in Zhuozheng, Tainan; USR Project Team from Southern Taiwan University of Science and Technology; Tai Lam Lang Club; Zuo Da Studio; Xinyi Bamboo Weaving Workshop; Ran Ran Horticultural Therapy Studio; National Development Council	7	PCS

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 Located in Taipei.

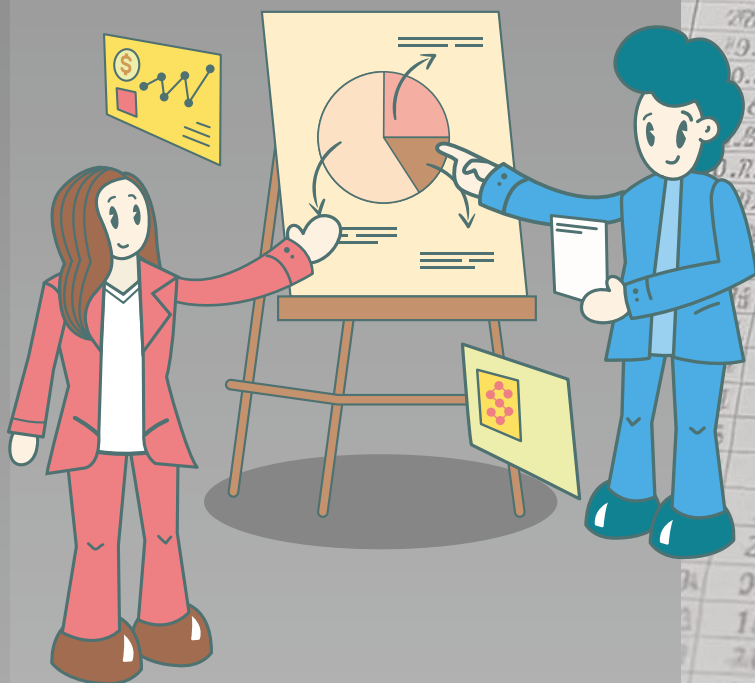
Group members

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

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Appendix

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Appendix 1 GRI Standards Comparison Table

Statement of Use	ScinoPharm has reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024.
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	72 76	
	2-8	Workers who are not employees	2.4 Supplier and Contractor Material Management	52	
3. Governance					
GRI 2 General Disclosures 2021	2-9	Governance structure and composition	1.5 Corporate Governance	22	
	2-10	Nominating and selecting the highest governance body	1.5 Corporate Governance	22	
	2-11	Chair of the highest governance body	1.5 Corporate Governance	22	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.7 Stakeholder and Material Topics Identified	28	
	2-13	Delegation of responsibility for managing impacts	1.7 Stakeholder and Material Topics Identified	28	
	2-14	Role of the highest governance body in sustainability reporting	1.7 Stakeholder and Material Topics Identified	28	
	2-15	Conflicts of interest	1.5 Corporate Governance 1.6 Business Integrity	22 26	
	2-16	Communication of critical concerns	1.5 Corporate Governance	22	
	2-17	Collective knowledge of highest governance body	1.5 Corporate Governance	22	
	2-18	Evaluation of the performance of the highest governance body	1.5 Corporate Governance	22	
	2-19	Remuneration policies	1.5 Corporate Governance	22	
	2-20	Process to determine remuneration	1.5 Corporate Governance	22	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
3. Governance					
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	47	
	2-24	Embedding policy commitments	1.10 Sustainable Development Policies	47	
	2-25	Processes to remediate negative impacts	4.1 Workforce Overview	72	
	2-26	Mechanisms for seeking advice and raising concerns	1.6 Business Integrity	26	
	2-27	Compliance	1.7 Stakeholder and Material Topics Identified 3.1 Safety, Health, and Environmental Policies 4.2 Employee Benefits and Care	28 59 76	
	2-28	Membership of associations	5.2 Social Engagement	98	
5. Stakeholder Engagement					
GRI 2 General Disclosures 2021	2-29	Approach to stakeholder engagement	1.7 Stakeholder and Material Topics Identified	28	
	2-30	Collective bargaining agreements	4.1 Workforce Overview	72	
6. Material Topics					
GRI 3 Material Topics 2021	3-1	Determined the Material Topics	1.7 Stakeholder and Material Topics Identified	28	
	3-2	List of material topics	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Economic Performance	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Energy	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Waste/Scraps	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Occupational safety and health	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Training and Education	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Customer Health and Safety	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Marketing and Labeling	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Talent Recruitment and Retention	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Compliance	1.7 Stakeholder and Material Topics Identified	28	
	3-3	Supplier Management	1.7 Stakeholder and Material Topics Identified	28	

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	16	
	201-2	Financial implications and other risks and opportunities due to climate change	1.9 Risks and opportunities due to climate change	41	
	201-3	Defined benefit plan obligations and other retirement plans	4.2 Employee Benefits and Care	76	
	201-4	Financial assistance received from government	1.3 Overview of Operations	16	
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	72	
	202-2	Proportion of senior management hired from the local community	4.1 Workforce Overview	72	
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 Giving Back to Society	94	
			5.2 Social Engagement	98	
	203-2	Indirect Economic Impacts significantly	5.1 Giving Back to Society	94	
			5.2 Social Engagement	98	
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	52	
Anti-Corruption					
GRI 205 Topic-specific disclosures - Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	1.6 Business Integrity	26	
	205-2	Communication and training about anti-corruption policies and procedures	1.6 Business Integrity	26	
	205-3	Confirmed incidents of corruption and actions taken	1.6 Business Integrity	26	
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	26	
Tax					
GRI 207 Topic-specific management disclosures - Tax 2019	207-1	Tax approach	1.3 Overview of Operations	16	
	207-2	Tax governance, control, and risk management	1.3 Overview of Operations	16	
	207-3	Stakeholder engagement and management of concerns related to tax	1.3 Overview of Operations	16	
	207-4	Country-by-country reporting	1.3 Overview of Operations	16	

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	52	
	301-2	Recycled input materials used	3.4 Pollution Prevention	68	
	301-3	Reclaimed products and their packaging materials	3.4 Pollution Prevention	68	
★ Energy					
GRI 302 Topic-specific disclosures - Energy 2016	302-1	Energy consumption within the organization	3.2 Management and Use of Energy and Resources	60	
	302-3	Energy Intensity	3.2 Management and Use of Energy and Resources	60	
	302-4	Reduction of energy consumption	3.2 Management and Use of Energy and Resources	60	
	302-5	Reductions in energy requirements of products and services	3.2 Management and Use of Energy and Resources	60	
Water and Effluents					
GRI 303 Topic-specific management disclosures - Water and Effluents 2018	303-1	Interactions with water as a shared resource	3.2 Management and Use of Energy and Resources	60	
	303-2	Management of water discharge-related impacts	3.2 Management and Use of Energy and Resources	60	
GRI 303 Topic-specific disclosures - Water and Effluents 2018	303-3	Water Withdrawal	3.2 Management and Use of Energy and Resources	60	
	303-4	Water Discharge	3.2 Management and Use of Energy and Resources	60	
	303-5	Water Consumption	3.2 Management and Use of Energy and Resources	60	
★ Emissions					
GRI 305 Topic-specific disclosures - Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4 GHG Inventory and Assurance	63 113	
	305-2	Energy indirect (Scope 2) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4 GHG Inventory and Assurance	63 113	
	305-3	Other indirect (Scope 3) GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Appendix 4 GHG Inventory and Assurance	63 113	
	305-4	Greenhouse Gas (GHG) Emissions Intensity	3.3 Greenhouse Gas (GHG) Emissions Appendix 4 GHG Inventory and Assurance	63 113	
	305-5	Reduction of GHG emissions	3.3 Greenhouse Gas (GHG) Emissions Highlights	63 6	
	305-6	Emissions of ozone depleting substances (ODS)	3.3 Greenhouse Gas (GHG) Emissions	63	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.3 Greenhouse Gas (GHG) Emissions	63	

Category/topics of GRI Standards	Number	Disclosure of GRI Standards	Corresponding chapters/sections	Page	Omitted/Note
★ Waste/Scraps					
GRI 306 Topic-specific management disclosures - Waste/Scraps 2020	306-1	Waste generation and significant waste-related impacts	3.4 Pollution Prevention	68	
	306-2	Management of significant waste-related impacts	3.4 Pollution Prevention	68	
GRI 306 Topic-specific disclosures - Waste 2020	306-3	Waste generation	3.4 Pollution Prevention	68	
	306-4	Waste diverted from disposal	3.4 Pollution Prevention	68	
	306-5	Waste directed to disposal	3.4 Pollution Prevention	68	
GRI 306 Topic-specific disclosures - Effluents and Waste 2016	306-3	Significant spills	3.2 Management and Use of Energy and Resources	60	
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	68	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.4 Pollution Prevention	68	
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	76	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Employee Benefits and Care	76	
	401-3	Parental leave	4.2 Employee Benefits and Care	76	
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	76	
★ 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	89	
	403-2	Hazard identification, risk assessment, and incident investigation	4.4 Safe Work Environment	89	
	403-3	On-site Health Service	4.3 Workplace Health Promotion	84	
	403-4	Worker participation, consultation, and communication on occupational safety and health	4.3 Workplace Health Promotion	84	
	403-5	Worker training on occupational safety and health	4.4 Safe Work Environment	89	
	403-6	Worker Health Promotion	4.3 Workplace Health Promotion	84	
	403-7	Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	4.4 Safe Work Environment	89	

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	89	
	403-9	Occupational injury	4.3 Workplace Health Promotion	84	
	403-10	Work-related ill health	4.3 Workplace Health Promotion	84	
★ 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	76	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2 Employee Benefits and Care	76	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.2 Employee Benefits and Care	76	
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	22 72	
	405-2	Ratio of basic salary and remuneration of women to men	4.1 Workforce Overview	72	
Non-Discrimination					
GRI 406 Topic-specific disclosures - Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Workforce Overview	72	
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	76	
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	72	
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	72	
			4.2 Employee Benefits and Care	76	
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	89	

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 Giving Back to Society 5.2 Social Engagement	94 98	
	413-2	Operations with significant actual and potential negative impacts on local communities	5.1 Giving Back to Society 5.2 Social Engagement	94 98	
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	52	
	414-2	Negative social impacts in the supply chain and actions taken	2.4 Supplier and Contractor Material Management	52	
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	50	
	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	50 51	
★ 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	51	
	417-2	Incidents of non-compliance concerning product and service Information and labeling	2.3 Customer Privacy and Marketing Labels	51	
	417-3	Incidents of non-compliance concerning marketing communications	2.2 Product Safety and Customer Satisfaction	50	
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	39	
			2.3 Customer Privacy and Marketing Labels	51	
★ Innovative Technology and Patents					
GRI 3 : Material Topics : 2021	3-3	Management of material topics	1.7 Stakeholder and Material Topics Identified	28	
★ Risk Management					
GRI 3 : Material Topics : 2021	3-3	Management of material topics	1.7 Stakeholder and Material Topics Identified	28	

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	N/A. The Company does not conduct clinical trials.
	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	N/A. The Company does not conduct clinical trials.
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	HC-BP-210a.3	None
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 2024 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 2024 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
	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 2024 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	None
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	HC-BP-250a.2	None recently
	Number of recalls issued, total units recalled	Quantitative	HC-BP-250a.3	The Company has established pharmacovigilance mechanisms and will continue to monitor the safety and risk management of new drugs after they are launched. Significant instances of non-compliance in 2024.
	Total amount of product accepted for takeback, reuse, or disposal	Quantitative	HC-BP-250a.4	The Company has established operating procedures. When a drug is reported to have a known or probable manufacturing defect, deterioration, or any other serious quality problem, our QA department will launch an investigation and initiate product recall procedures and takeback actions. The Company did not recall products in 2024.
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (CGMP), by type	Quantitative	HC-BP-250a.5	The Company strives to be a pharmaceutical company that conforms to the CGMP standards of the United States. For this reason, the Company has passed multiple on-site inspections by the U.S. FDA and is not in violation of CGMP regulations.
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	The Company has established operating procedures to regulate the batch number and production activities of each batch of drugs and assign unique serial numbers to our products. We regulate our packaging and serialized operations, achieving complete traceability for individual products.
	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	The Company has established operating procedures. When a drug is reported to have a known or probable manufacturing defect, deterioration, counterfeits or any other serious quality problem, our QA department will notify the customers concerned within the specified number of days and take the necessary actions.
	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
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	HC-BP-270a.1	None
	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	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	See 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 97% in 2024.
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 did not participate in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program. ScinoPharm strictly monitors the selection, assessment, and approval of suppliers of raw materials, packaging materials, instruments/equipment by following rigorous internal procedures according to supplier attributes. In terms of quality control, we follow standard operating procedures to regularly conduct supplier audits, and adopt internal performance review, quality document review, and on-site audits to assess suppliers. All of our suppliers have been assessed.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	HC-BP-510a.1	None
	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)		Discussion and Analysis	HC-BP-000.B	(1) Quantity of existing APIs: 77 (for cancer: 41; central nervous system: 12; cardiovascular diseases: 6; infections: 6; ophthalmology-related: 3; urinary system: 2; diseases that are prevalent in women: 2; metabolic disorders: 2; respiratory disorders: 2; immune system: 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	41
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	41
3	Describe the impact of extreme weather events and transition actions on the Company's financial position.	1.9 Climate change risks and opportunities	41
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	41
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	41
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	41
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	41
9	Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans	1.9 Climate change risks and opportunities Appendix 4 GHG Inventory and Assurance	41 113

Appendix 4 GHG inventory and assurance

Background Information of the Company	<input type="checkbox"/> Company with capital of NT\$10 billion and above, steel industry, cement industry <input checked="" type="checkbox"/> Capital of NT\$5 billion or more but less than NT\$10 billion <input type="checkbox"/> 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	<input checked="" type="checkbox"/> Individual inventory of the parent company <input type="checkbox"/> Individual certainty of the parent company <input type="checkbox"/> Inventory of subsidiaries in the consolidated financial statements <input type="checkbox"/> Assurance of subsidiaries in the consolidated financial statements
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Item		Revenue	Scope 1		Scope 2		Scope 3		Assurance		
Year	Inventory Boundaries	NTD (million)	Total Emissions (Metric tons CO ₂ e)	Intensity (Metric tons CO ₂ e/NT\$ million)	Total Emissions (Metric tons CO ₂ e)	Intensity (Metric tons CO ₂ e/NT\$ million)	Total Emissions (Metric tons CO ₂ e)	Intensity (Metric tons CO ₂ e/NT\$ million)	Certification Body	Assurance Standard	Assurance Opinion
2022	Parent Company - Individual	3,069	3,262.84	1.063	16,045.18	5.228	-	-	AFNOR Asia Ltd.	ISO 14064-3:2019	In September 2023, the 2022 annual greenhouse gas inventory was completed and passed ISO 14064-1 third-party verification. A Scope 1 to 2 reasonable assurance level report was obtained.
2023	Consolidated	3,186	10,945.650	3.436	26,854.197	8.429	27,169.610	8.528		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	5,192.172	1.524	25,681.099	7.540	38,136.975	11.197	PwC Taiwan	GHG Protocol	In November 2025, the Company plans to complete third-party verification of its 2024 Scope 1 to 3 greenhouse gas emissions in accordance with the GHG Protocol.

Instructions for filling out the form:

1. The assurance body meets the provisions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.
2. The intensity of greenhouse gas emissions is calculated using a revenue of NT\$ million per unit of product.
3. The scope of inventory for subsidiaries of ScinoPharm includes: SciAnda (Changshu) Pharmaceuticals, Ltd., and SciAnda Shanghai Biochemical Technology, Ltd.
4. In 2023, only the minimum boundary of certain Scope 3 categories (e.g., purchased goods and services, upstream transportation and distribution) was inventoried.

Appendix 5 Summary of Assurance Item

No.

Assurance Item

Underlying Subject

Applicable Standard

Page

1

Electricity generated from solar panels and income for sale of renewable electricity

2024 年度行政光電系統發電量統計表


月份	發電度數 (度)	單價 (新台幣/元)	金額	減 碳	
				減排量 (公斤二氧化碳當量)	造林效益 (公頃)
1 月	2,736	6.419	17,562	1,296.86	0.13
2 月	2,888	6.419	18,538	1,368.91	0.14
3 月	3,016	6.419	19,360	1,429.58	0.14
4 月	3,012	6.419	19,334	1,427.69	0.14
5 月	2,996	6.419	19,231	1,420.10	0.14
6 月	3,112	6.419	19,976	1,475.09	0.15
7 月	3,356	6.419	21,542	1,590.74	0.16
8 月	3,224	6.419	20,695	1,528.18	0.15
9 月	2,712	6.419	17,408	1,285.49	0.13
10 月	2,416	6.419	15,508	1,145.18	0.12
11 月	2,272	6.419	14,584	1,076.93	0.11
12 月	2,240	6.419	14,379	1,061.76	0.11
年度總和	33,980	-	218,117	16,106.51	1.62

註 1：電力溫室氣體排放係數依照經濟部能源局公告，2024 年度電力排碳係數為 0.474kg CO₂e/ kWh。
註 2：造林效益依農委會林務局委託研究，99 年推算每公頃林地之年二氧化碳固定量為 9.9 公噸。

2024 年度計劃廠發電量統計表

月份	發電度數 (度)	減 碳	
		減排量 (公斤二氧化碳當量)	造林效益 (公頃)
1 月	13,128	6,222.67	0.63
2 月	10,734	5,087.92	0.51
3 月	4,476	2,121.62	0.21
4 月	14,820	7,024.68	0.71
5 月	18,108	8,583.19	0.87
6 月	16,500	7,821.00	0.79
7 月	14,376	6,814.22	0.69
8 月	17,850	8,460.90	0.85
9 月	15,762	7,471.19	0.75
10 月	15,066	7,141.28	0.72
11 月	12,492	5,921.21	0.60
12 月	12,126	5,747.72	0.58
年度總和	165,438	78,417.60	7.91

The total kWh of electricity generated from rooftop solar panels installed on the Company's administration building and injectable plant and income from sale of renewable electricity to Taipower in 2024, and total carbon reduction calculated using the latest electricity GHG emission factor announced by the Bureau of Energy of Ministry of Economic Affairs



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Waste Disposal

廢棄物產生量

台灣神隆股份有限公司廢棄物皆為離場處理					
有害廢棄物			非有害廢棄物		
項目\年份	2024	處理方式	項目\年份	2024	處理方式
一般廢溶劑 (C-0301)	2,410.180	焚化處理	鹵素廢溶劑 (D-2301)	123.055	焚化處理
一般廢溶劑 (C-0301)	148.860	物理處理	有機污泥 (D-0901)	105.370	焚化處理
一般廢溶劑 (C-0301)	644.340	再利用	廢藥品 (D-2409)	20.070	焚化處理
含水準高廢液 (C-0301)	126.030	焚化處理	一般固體廢棄物 (D-2399)	93.640	焚化處理
硫酸二甲酯 (B-0342)	0.210	焚化處理	生活垃圾 (D-1801)	35.703	焚化處理
有害性廢濾網 (B-0399)	3.250	焚化處理	廢木材 (R-0701)	10.440	再利用
毒化物廢空桶 (B-0399)	5.540	洗淨再利用	活性碳廢棄物 (D-2403)	0.670	焚化處理
一般性廢空桶 (C-0301、C-0201、C-0202)	190.980	洗淨再利用	貴金屬廢棄物 (D-2624)	0.047	熱處理後回收
感染性廢棄物 (C-0514)	0.939	焚化處理	廢紙混合物 (D-0699)	4.120	焚化處理
其他腐蝕性事業廢棄物混合物 (C-0299)	2.505	化學處理	廢油混合物 (D-1799)	1.120	焚化處理
其他腐蝕性事業廢棄物混合物 (C-0299)	0.140	焚化處理			

Total industrial waste disposed of in 2024 as registered by the Company on the business waste reporting and management information system in accordance with competent authority's reporting regulations and the Waste Disposal Act

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No.	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 2024 Total water withdrawal: 158.72 million liters Total water discharge: 81.42 million liters Total water consumption: 77.30 million liters	According to the Company's water usage as shown by its 2024 monthly water meter statistics, water discharge calculated by the wastewater treatment unit each month, and the total water consumption calculated and disclosed in accordance with GRI regulations	60
4	Male-to-female employees pay ratio	The male-to-female employees pay ratio in 2024 was 1:0.93	Male-to-female employees pay ratio was calculated using male employees' pay for 2024 as 100% baseline.	75
5	Reinstatement rate and retention rate after unpaid parental leave	The reinstatement rate and retention rate after unpaid parental leave in 2024 were both 100%.	Retention rate and reinstatement rate are calculated using the formula recommended in the GRI standards based on the Company's list of employees who applied for unpaid parental leave and the number of employees that were reinstated after parental leave. The formulas are as follows: Retention rate = Total number of employees retained 12 months after reinstatement following a period of unpaid parental leave ÷ Total number of employees reinstated after unpaid parental leave in the previous reporting period × 100 Reinstatement rate = Total number of employees reinstated after unpaid parental leave ÷ Total number of employees that should be reinstated after unpaid parental leave × 100	78
6	Number of full-time employees with physical and mental disabilities is higher than the statutory requirement	The Company has nine full-time employees with physical and mental disabilities, which is more than the statutory requirement.	This is in accordance with Article 38 of the People with Disabilities Rights Protection Act, which stipulates the number of people with physical and mental disabilities who have capability to work, that shall be employed by a company.	75

Appendix 6 Limited Assurance Report of the Independent Auditor



會計師有限確信報告

(114)資會綜字第 25003059 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 2024 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 2024 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圍於永續報告書之「邊界與重大考量面」段落說明。

上開適用基準係為全球永續性報告協會(Global Reporting Initiatives, GRI)發布之最新版 GRI 準則(GRI Standards)，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

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。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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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。

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、文件之檢查與分析性程序是否適當之評估，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 2024 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 114 年 8 月 6 日





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