Appendix 3 SASB Index

Code	Accounting Metric	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs
Topic: Safety of Clinical Trial Participants			
HC-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	**5.1 New Drug Development and Innovation** P89 The risk assessment for clinical trials is monitoring by a CRO, and the internal standard operating procedure is the main requirement for performing quality assurance and quality management activities in clinical trials. There are no cases of clinical trials discontinued with CROs due to GCP violations.	
HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	No such information is available currently	
HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	No such information is available currently	
Topic: Access to Medicines			
HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	**4.1 Governance on Access to Medicine** P74 Following the framework of the Access to Medicine Index, the company has developed a "medicines access" strategy, implementation plan, and annual achievements and future goals. It has also implemented concrete measures in drug licenses registration, applications, physician-patient communication, and academic seminars.	
HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	After the launch of BESREMi® in the United States, no products from our company have been listed.	
Topic: Affordability & Pricing			
HC-BP-240b.1	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	After BESREMi® was launched in the US, there have been no such incidents.	
HC-BP-240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	**4.3 Tackling Healthcare Costs** P83 Our pricing strategy is based on the affordability of healthcare costs in each country, and we refer to the "WHO Guideline on Country Pharmaceutical Pricing Policies" to establish reasonable and fair prices. BESREMi® was launched in the United States and officially priced at 7,507 USD by the end of 2022, representing a net price increase of 7.43% compared to the previous year.	
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year		
Topic: Drug Safety			
HC-BP-250a.1	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	**5.3 Good Manufacturing and Product Safety** P101 **/** **5.4 Patient Safety Management** P108 No such incidents have occurred. Our company has completed the establishment of the drug safety surveillance mechanism at the headquarters and cooperated with subsidiaries and medical safety surveillance personnel in other countries or regions where drug supplies are located to jointly compile the drug safety surveillance operations in that country or region. In 2022, there were no incidents related to product quality that required official, hospital, and patient complaints or safety concerns to be reported.	
HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System		
HC-BP-250a.3	Number of recalls issued; total units recalled		
HC-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal		
HC-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practalsoices (cGMP), by type		

Code	Accounting Metric	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs
Topic: Counterfeit Drugs			
HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	**5.4 Patient Safety Management** P109 We have established a "Product Code and Batch Number Coding Procedure Manual" and other standard operating procedures for managing and tracking pharmaceuticals. We also have a "Secondary Packaging and Serialization Batch Record" to regulate outsourced processing plants abroad. We have fully implemented drug serialization to enable complete traceability of product flow and ensure medication safety.	
HC-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	**5.4 Patient Safety Management** P109 When a drug adverse event is reported, the Clinical Assurance Department will conduct an investigation and initiate a product recall program and recall action. Depending on the severity of the drug hazard, the product will be removed from the user end within the time limit, and the recalled product will be properly handled. The relevant authorities will also be informed proactively.	
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	After the launch of BESREMi® in the United States, there have been no such incidents.	
Topic: Ethical marketing			
HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	There is no such situation currently in PharmaEssentia.	
HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	**4.5 Ethical Pharmaceutical Marketing** P85 **/ 6.2 Legal Compliance and Business Ethics** P120 We strictly adhere to the WHO and various countries' pharmaceutical marketing ethics regulations, and ensure that our colleagues interact with healthcare professionals in compliance with reasonable standards and related pharmaceutical and medical regulations through education, training, and legal advocacy.	
Topic: Employee Recruitment, Developing & Retention			
HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personne	**3.4 Talent Attraction and Retention** P56 We strive to create a stable and attractive work environment for talent retention through compensation and benefits, friendly workplace culture, humane management practices, smooth internal rotation, and training and development opportunities. We actively recruit professionals in the fields of biopharmaceuticals and research and development, and seek to attract talent in clinical medicine and global management.	
HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others	**3.4 Talent Attraction and Retention** P59 The voluntary turnover rate for the year 2022 was 8%, and the data classified by job levels can be found in the relevant section of the report.	
Topic: Supply Chain Management			
HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	**5.2 Sustainable Supply Chain Management** P97 Currently, PharmaEssentia is not a member of the Rx-360 International Pharmaceutical Supply Chain Consortium. However, official organizations such as the EMA and TFDA have their own GDP regulations to ensure the operation of drug supply chain management, storage, and transportation. These organizations conduct regular audits and issue certifications and certification updates. Additionally, supplier/contractor assessments are conducted annually, and both internal review and on-site audits are used in the evaluation process.	
Topic: Business Ethics			
HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	PharmaEssentia currently has no such matter or related costs.	
HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	**4.5 Ethical Pharmaceutical Marketing** P85 The company strictly adheres to all applicable industry regulations and provisions in marketing and sales, ensuring that all relevant personnel receive appropriate training and adhere to the ethical principles.	

Code	Accounting Metric	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs
Activity Metrics			
HC-BP-000.A	Number of patients treated	**4.1 Governance on Access to Medicine** P74 As of the end of 2022, more than 2,100 patients have been treated with long-acting interferon through clinical trials, compassionate use, and sales after market approval.	
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	**5.1 New Drug Development and Innovation** P90 Please refer to the product line and clinical trial information on our company's official website.	

Appendix 4 TCFD Index

Elements	Code	TCFD Recommended Disclosures	Referenced Chapter / Description	page
Governance	TCFD 1 (a)	Describe the board's oversight of climate-related risks and opportunities.	**2.1 Climate Action-Climate change governance framework** The Board of Directors serves as the highest governing, supervisory, and decision-making body. Climate governance is identified as a material topics, and existing operational models are integrated to manage climate-related risks and opportunities.	33
	TCFD 1 (b)	Describe management's role in assessing and managing climate-related risks and opportunities.	**2.1 Climate Action-Climate change governance framework** The ECCS and 5 Functional Taskforces are responsible for identifying climate-related risks and opportunities, executing and promoting climate-related initiatives. The ECCS will report on business execution to the board of directors quarterly on behalf of the Functional Taskforces.	33
Strategy	TCFD 2 (a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	**2.1 Climate Action-Strategic Planning and Execution** Identified 17 significant risks and opportunities based on their likelihood of occurrence and impact. These were then grouped into 5 categories and analyzed for potential timing of occurrence.	33
	TCFD 2 (b)	Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning.	**2.1 Climate Action-Strategic Planning and Execution** Analyze the potential financial impacts of the 5 risk and opportunity categories on PharmaEssentia, and develop corresponding response/adaptation actions.	33
	TCFD 2 (c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate Strategy In the future, the identification of significant climate risks will serve as the basis for subsequent scenario analysis to examine the climate governance resilience of PharmaEssentia.	-
Risk Management	TCFD 3 (a)	Describe the organization's processes for identifying and assessing climate-related risks.	**2.1 Climate Action-Risk Management** ECCS and the five Functional Taskforces are responsible for identifying significant climate-related risks and opportunities, assessing their likelihood, impact, and potential occurrence time, and conducting a materiality assessment.	35
	TCFD 3 (b)	Describe the organization's processes for managing climate-related risks.	**2.1 Climate Action- Risk Management** The goal is to integrate climate governance into sustainable management and operational planning, and to prioritize climate governance as a material topic. The responsibility for climate risk management includes the Board of Directors, Internal Auditing Office, Head of Corporate Governance, ECCS - Environmental Friendliness Taskforce, Taichung Plant GHG Inventories Promotional Taskforce, external professional consultants, and other related resources.	35
	TCFD 3 (c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		
Metrics and Targets	TCFD 4 (a)	Disclose the metrics used by the organization to assess climaterelated risks and opportunities in line with its strategy and risk management process.	**2.1 Climate Action- Energy Use and Emission Analysis** Regularly track the energy consumption and greenhouse gas emissions. Both energy intensity and greenhouse gas emission intensity have continuously decreased for three years.	36
	TCFD 4 (b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	**2.1 Climate Action- Energy Use and Emission Analysis** The main production base, Taichung Plant, serves as a pilot plant for ISO 14064-1:2018 GHG Inventories, disclosing the greenhouse gas emissions for Scope 1, Scope 2, Scope 3 (raw material transportation, product transportation, waste transportation, employee travel), and Scope 4 (upstream raw material and waste treatment).	36
	TCFD 4 (c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	**2.1 Climate Action- Energy Use and Emission Analysis & Energy Saving and Carbon Reduction Measures** The main production base, Taichung Plant, serves as a pilot plant for ISO 14064-1:2018 GHG Inventories, disclosing the greenhouse gas emissions for Scope 1, Scope 2, Scope 3 (raw material transportation, product transportation, waste transportation, employee travel), and Scope 4 (upstream raw material and waste treatment).	36