

## 2.6 Intellectual Property Management

PharmaEssentia has established "Intellectual Property Management and Utilization Procedures" to regulate the acquisition, protection, maintenance, and utilization of the company's intellectual property rights. From a legal perspective, the company has set "Litigation and Significant Dispute Management Procedures" to regulate the control of legal cases and significant disputes. Each year, the Intellectual Property Department regularly reports to the Board of Directors on the execution of the previous year's intellectual property management plan and the plan for the upcoming year.

The execution of the 2023 intellectual property management plan and the new plan for 2024 were reported to the Board of Directors on February 26, 2024, ensuring the effective management and protection of the company's intellectual property rights. The Board's full awareness assists the company in enhancing its intellectual property strategy and protection, moving towards greater refinement.

### Patent Structuring and Strategy

The decision to file a patent application for a research and development result, and the regions/countries in which to apply, must be made according to PharmaEssentia procedures, handled on a case-by-case basis. With the different indications/patient types/market conditions of Besremi and other new drugs developed by PharmaEssentia, the demand for patent applications and the countries of application will also change. The company considers various factors including marketing, manufacturing, local health insurance reimbursement statuses, availability, and regulatory requirements before making decision on the patent application.

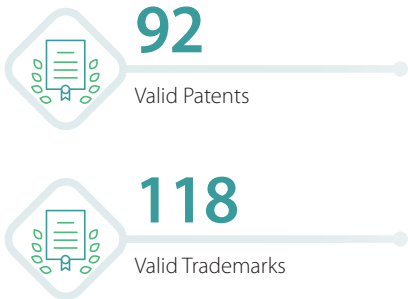
Practices in Intellectual Property Rights at PharmaEssentia include:

#### 1. Continual Patent Applications and Acquisition Worldwide:

PharmaEssentia places great importance on patent protection and management, respecting global patent protections and intellectual property rights. We are committed to protecting the specific R&D outcomes of pharmaceutical development companies, continuously expanding the protection and influence of the product lifecycle of new drugs, and leveraging this to enter global markets.

#### 2. Patent Rights for Medicinal Access Superior to New Drugs

We adjust our operational strategies based on the needs of patients in different regions and the accessibility of medicines; considering that least developed countries may not afford or access innovative medicines due to intellectual property rights protections, in addition to considering the prevalence of the condition, local economic levels, and local government policies on new drugs, we also take into account the actual situations in low-income countries and least developed countries (LIC/LDC) from an intellectual property management perspective to meet local patients' needs for drug access. For instance, when choosing between exercising patent rights and humanitarian aid, priority is given to medical needs, providing channels for drug accessibility and affordable prices, allowing patients access to patented new drugs. In 2023, PharmaEssentia did not apply for or enforce patents in any low-income or least developed countries.





Intellectual Property Education and Training

In 2023, PharmaEssentia conducted four sessions of intellectual property-related training for R&D directors and R&D personnel in the United States (PIRC) and Taipei headquarters, totaling 53 hours.

Patent and Trademark Management

PharmaEssentia places great emphasis on patent protection and management, in line with the intellectual property strategy of the group. We continuously pursue new patent and trademark applications. As of the end of 2023, PharmaEssentia has obtained 92 patents and 118 trademarks, with an additional 19 patents and 18 trademarks currently under application.

	Number of Patent	Number of Trademark
 Obtained	92	118
 Application Pending	19	18

Patent infringement, protection and specific measures

PharmaEssentia has taken a number of measures to ensure the protection of intellectual property rights against patent infringement. In terms of internal control system, the Company has formulated the "Regulations for the Management and Use of Intellectual Property Rights", which not only applies for patents in a timely manner to strengthen the protection of rights and interests in view of the risks of core patent rights, but also issues legal warnings or requests for compulsory orders from the court against suspected infringers. In terms of employee confidentiality obligations, the company and employees have signed employment contracts and confidentiality agreements, which clearly regulate confidentiality obligations and liability for breach of contract. Specific measures have also been taken to ensure non-infringement, including technology search and analysis at the start of R&D projects, ensuring that future development directions do not infringe on the technology of others, and monitoring the emergence of new technologies at any time during the development process.

Through these comprehensive measures and systems, PharmaEssentia is able to effectively protect the key core technologies developed by itself and avoid significant impact on the company due to negligence in R&D or technology-related links.