Appendix 3 SASB Index

Code	Accounting metrics	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs	Page
		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	3.3 DRUG SAFETY MANAGEMENT AND PATIENT SAFETY MONITORING Monitoring activities are currently carried out by external commissioned research institutes (CROs) and are managed under internal standard operating procedures. There are currently no clinical trial cases with CROs for violating Good Clinical Practice (GCP).		54
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)	not happened in 2023		-
HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	not happened in 2023		-
		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	6.1 ACCESS TO HEALTHCARE In accordance with the framework of the Access to Medicine Index, the Group's access to healthcare strategy, implementation plan, annual results and future goals are formulated, and implemented through drug license acquisition, application, medical and patient exchanges and academic seminars		113~116
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 BESREMi® is listed in the United States, the company's products were not 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	Not happened in 2023		-
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	6.1 ACCESS TO HEALTHCARE Besremi went public in the U.S. in 2022, with 2023 being its first full year on the market. Weighted Average Cost and net price change % for2023 vs 2022 is: (3) List price: 7.46% (4) Net price: 5%		116~117
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year			

Code	Accounting metrics	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs	Page
		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	3.3 DRUG SAFETY MANAGEMENT AND PATIENT SAFETY MONITORING Not happened in 2023		54~56
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 Practalsoics (cGMP), by type			
		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	3.3 DRUG SAFETY MANAGEMENT AND PATIENT SAFETY MONITORING Establish a product traceability mechanism for the global supply chain, standardize the part number, batch number and factory activity records of each batch of drugs, ensure the basic principles of product batch code such as batch flow and traceability, and the operating procedures for product batch release. At present, drug serialization has been introduced, and the packaging and serialization operation process of outsourcing factories has been standardized, so as to achieve the purpose of completely tracing the flow direction and use records of individual products.		56
HC-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	3.3 DRUG SAFETY MANAGEMENT AND PATIENT SAFETY MONITORING When the drug notification is received, the clinical assurance department will conduct an investigation and initiate the product recall procedure and recall action. According to the hazard level of the drug, remove the product from the use within the time limit, properly dispose of the recycled, and take the initiative to notify the local competent authority		55~56
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Not happened since BESREMi® listed in the US		-
		Topic: Ethical marketing		
HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	2.7 ETHICAL MARKETING OF PHARMACEUTICALS Not happened since BESREMi® listed in the US		43
HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	2.7 ETHICAL MARKETING OF PHARMACEUTICALS PharmaEssentia strictly adheres to the WHO and pharmaceutical marketing ethics standards of various countries, and advocates through education, training and laws and regulations to ensure that employees interact with medical professionals in accordance with reasonable norms and relevant drug and medical regulations.		43

Code	Accounting metrics	Referenced Chapter & Page Number / Disclosure	Corresponding SDGs	Page
		Topic: Employee Recruitment, Developing & Retention		
HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	5.2 DIVERSITY AND INCLUSION, 5.4 TALENT ATTRACTION AND RETENTION Through remuneration and benefits, friendly environment, humanized management, smooth internal rotation and training and development, etc., we create a stable working environment for talent retention. We recruit biomedical and R&D talents in various professional fields, and actively recruit medical clinical and global management professionals.		91 99
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	5.2 DIVERSITY AND INCLUSION In 2023, a total of 515 employees will be reported at the border, and 52 will leave. 10% turnover rate; The voluntary turnover rate was 6.8 per cent and the involuntary turnover rate was 3.2%		92
		Topic: Supply Chain Management		
HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tierl suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent thirdparty audit programs for integrity of supply chain and ingredients	3.4 SUSTAINABLE SUPPLY CHAIN MANAGEMENT At present, there is no plan to join the Rx-360 International Pharmaceutical Supply Chain Alliance, but official institutions (such as EMA and TFDA) have their relevant GDP specifications to ensure the operation of the drug distribution, storage, management supply chain, and conduct regular audits, certification and certification updates, and regularly conduct suppliers/contractor assessments every year, and adopt two major systems: internal assessment and on-site audit.		57
		Topic: Business Ethics		
HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and briber	2.2 BUSINESS INTEGRITY AND CODE OF CONDUCT PharmaEssentia currently does not have any such incidents or associated costs.		35
HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	2.2 BUSINESS INTEGRITY AND CODE OF CONDUCT, 2.7 ETHICAL MARKETING OF PHARMACEUTICALS The Company strictly complies with the provisions of all applicable industry norms when marketing and sales, and ensures that all relevant personnel receive appropriate training and comply with the spirit of ethical norms.		35、43
		Activity Metrics		
HC-BP-000.A	Number of patients treated	6.1 ACCESS TO HEALTHCARE As of the end of 2023, the total number of patients using BESREMi® has exceeded 6,200.		113
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	3.1 NEW DRUG RESEARCH AND DEVELOPMENT AND INNOVATION MANAGEMENT		45~48