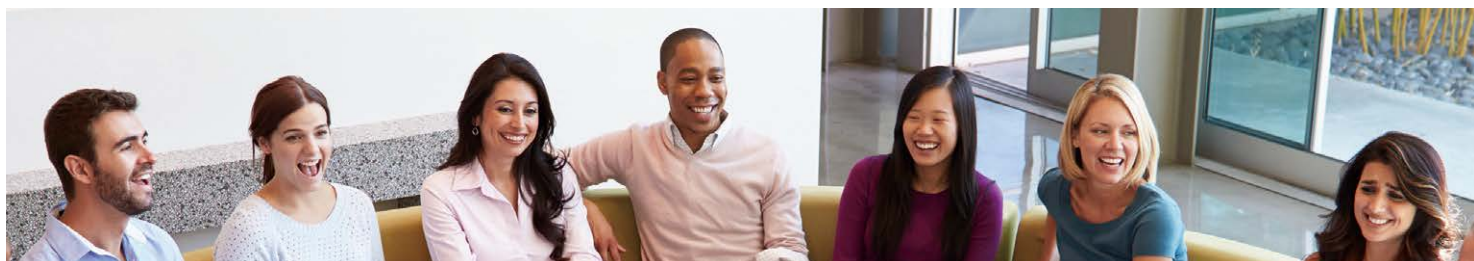


5.2 Diversity and Inclusion

GRI 202-2

PharmaEssentia actively works to attract diverse talents and strives to build diverse and inclusive workplace environments. We uphold principles of fairness and justice so talent values and salaries are not impacted by age, gender, race, or region. We also ensure that those with the same job responsibilities and performance obtain fair remuneration, and we appoint supervisors based on capabilities and performance, strengthen organizational capabilities, cultivate well-rounded talents, and firmly prohibit all forms of discrimination.

In accordance with diversity and inclusiveness principles, we establish talent structures based on job positions, education levels, age, gender, nationality, race, and other diverse indicators. As of year-end 2024, PharmaEssentia's Taipei Headquarters and Taichung Plant had a total of 342 employees; 98.5% were Taiwanese employees and the remaining 1.5% were foreign employees. The ratio of male to female employees was 1:1, and the proportion of female supervisors was 42%, higher than the average proportion released by the Ministry of Labor (28%), fully demonstrating PharmaEssentia's continued implementation of gender equality and empowerment. Panco extends our head office's commitment to employees: The company is led by a female general manager who actively encourages new talents in hopes that young talents with good potential can bring innovation and vitality to the company. PharmaEssentia (Taiwan) emphasizes employment and cultivation of local talent; 98.5% of employees are Taiwanese, 0.9% are American, and 0.6% are from other countries. All executives are Taiwanese, so 100% of managers are local residents. All of Panco's employees are Taiwanese, PharmaEssentia Japan's employees are all Japanese, and the majority of PharmaEssentia US employees are American, with the remainder being from China, Canada, Spain, and Taiwan. PharmaEssentia US employs employees of Asian, African, Caucasian, and Pacific Islander descent, as well as employees from other regions and multiracial employees, demonstrating that our employee recruitment is not impacted by race or region. All PharmaEssentia (Taiwan) and Panco employees are of Asian descent.



PharmaEssentia (Taiwan)/Panco 2024 Employee Structure Table

Category	Group	PharmaEssentia (Taiwan)						Panco Healthcare					
		Male		Female		Total		Male		Female		Total	
		Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Employees (Position)	Management executives (Vice presidents and above)	3	75%	1	25%	4	1%	0	0%	1	100%	1	4%
	Senior executives (Directors and above)	9	53%	8	47%	17	5%	0	0%	1	100%	1	4%
	Mid-level executives (Managers and above)	31	69%	14	31%	45	13%	2	67%	1	33%	3	13%
	Entry level managers (Team leaders)	16	46%	19	54%	35	10%	3	100%	0	0	3	13%
	General employees	107	44%	134	56%	241	71%	10	67%	5	33%	15	65%
	Total employees	166	49%	176	51%	342	100%	15	65%	8	35%	23	100%
Employees (Age)	Age 30 and under	23	39%	36	61%	59	17%	0	0%	0	0%	0	0
	Age 31-50	123	49%	126	51%	249	73%	14	74%	5	26%	19	83%
	Age 51 and above	20	59%	14	41%	34	10%	1	25%	3	75%	4	17%
	Total employees	166	49%	176	51%	342	100%	15	65%	8	35%	23	100%
Employees (Education)	Doctorate degree	26	70%	11	30%	37	11%	1	100%	0	0	1	4%
	Master's degree	98	47%	112	53%	210	61%	4	67%	2	33%	6	26%
	Bachelor's degree	39	46%	46	54%	85	25%	10	63%	6	38%	16	70%
	Other	3	30%	7	70%	10	3%	0	0%	0	0	0	0
	Total employees	166	49%	176	51%	342	100%	15	65%	8	35%	23	100%
Non-employees	Taipei Headquarters	0	0	1	100%	1	100%	0	0	0	0	0	0
	Taichung Plant	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	1	100%	1	100%	0	0	0	0	0	0
Total		166	-	177	-	343	-	15	-	8	-	23	-

Note: Non-employees work on general administrative tasks, and relevant fees are paid to staffing agencies

PharmaEssentia US and PharmaEssentia Japan 2024 Employee Structure Table

		PharmaEssentia US						PharmaEssentia Japan					
Category	Group	Male		Female		Total		Male		Female		Total	
		Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Employees (Position)	Management executives (Vice presidents and above)	2	25%	6	75%	8	6%	3	100%	0	0%	3	6%
	Senior executives (Directors and above)	5	56%	4	44%	9	6%	12	75%	4	25%	16	33%
	Mid-level executives (Managers and above)	31	43%	41	57%	72	51%	18	64%	10	36%	28	57%
	Entry level managers (Team leaders)	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	General employees	28	54%	24	46%	52	37%	0	0%	2	100%	2	4%
	Total employees	66	47%	75	53%	141	100%	33	67%	16	33%	49	100%
Employees (Age)	Age 30 and under	4	40%	6	60%	10	7%	0	0%	0	0%	0	0%
	Age 31-50	38	54%	33	46%	71	50%	17	74%	6	26%	23	47%
	Age 51 and above	24	40%	36	60%	60	43%	16	62%	10	38%	26	53%
	Total employees	66	47%	75	53%	141	100%	33	67%	16	33%	49	100%
Employees (Education)	Doctorate degree	13	57%	10	43%	23	16%	6	75%	2	25%	8	16%
	Master's degree	22	52%	20	48%	42	30%	3	100%	0	0%	3	6%
	Bachelor's degree	30	40%	45	60%	75	53%	19	59%	13	41%	32	65%
	Other	1	100%	0	0%	1	1%	5	83%	1	17%	6	12.2%
	Total employees	66	47%	75	53%	141	100%	33	67%	16	33%	49	100%
Non-employees		0	0%	0	0%	0	0%	4	36%	7	64%	11	100%
Total		66	-	75	-	141	-	37	-	23	-	60	-

Note: Non-employees work on general administrative tasks, and relevant fees are paid to staffing agencies

2024 Employee Structure Table by Nationality GRI 202-2

Category	Group	China		Mississauga Facility		Spain		Taiwan		US		Total	
		Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Employees (Position)	Management executives (Vice presidents and above)	0	0%	0	0%	0	0%	0	0%	8	100%	8	5.67%
	Senior executives (Directors and above)	1	11.11%	1	11.11%	1	11.11%	0	0%	6	66.67%	9	6.38%
	Mid-level executives (Managers and above)	0	0%	0	0%	0	0%	0	0%	72	100%	72	51.06%
	Entry level managers (Team leaders)	0	-	0	-	0	-	0	-	0	-	0	0
	General employees	1	1.92%	0	0%	0	0%	1	1.92%	50	96.15%	52	36.88%
	Total	2	1.42%	1	0.71%	1	0.71%	1	0.71%	136	96.45%	141	100%

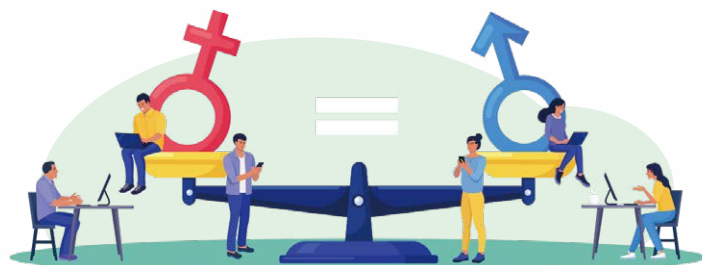
2024 Employee Structure Table by Ethnicity

Group	Asian		African		Caucasian		Pacific Islander or other regions		Multiracial		Other		Total	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Management executives (Vice presidents and above)	2	25%	0	0%	6	75%	0	0%	0	0%	0	0%	8	5.7%
Senior executives (Directors and above)	1	11.1%	1	11.1%	3	33.3%	1	11.1%	0	0%	3	33.3%	9	6.4%
Mid-level executives (Managers and above)	9	12.5%	5	6.9%	41	57%	0	0%	2	2.8%	15	20.8%	72	51.1%
Entry level managers (Team leaders)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General employees	6	11.54%	4	7.7%	30	57.7%	0	0%	1	2.0%	11	21.2%	52	36.9%
Total employees	18	12.8%	10	7.1%	80	56.7%	1	0.7%	3	2.1%	29	20.6%	141	100%

► Female-to-Male Basic Salary Ratio (GRI 405-2)

As there are only a few staff members at Panco, salary details are not disclosed to protect employee privacy.

Category	Group	PharmaEssentia (Taiwan)		PharmaEssentia USA		PharmaEssentia Japan	
		Male salary	Female salary	Male salary	Female salary	Male salary	Female salary
Employees (Position)	Management executives (Vice presidents and above)	1	1.17	1	0.87	1	-
	Senior executives (Directors and above)	1	1.10	1	1	1	0.96
	Mid-level executives (Managers and above)	1	1.17	1	1	1	0.88
	Entry level managers (Team leaders)	1	0.96	-	-	-	-
	General employees	1	0.96	1	1.11	-	1



► PharmaEssentia 2024 Personnel Structure of Revenue-Generating Departments

In 2024, our revenue-generating departments had a total of 74 employees; 58.11% were male and 41.89% were female.

Revenue-generating departments	PharmaEssentia (Taiwan)				Panco Healthcare			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Executives	1	33%	2	67%	3	100%	0	0
Non-executives	0	0%	2	100%	4	67%	2	33%
Total	1	20%	4	80%	7	78%	2	22%

Revenue-generating departments	PharmaEssentia USA				PharmaEssentia Japan			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Executives	6	86%	1	14%	13	93%	1	7%
Non-executives	16	41%	23	59%	0	0%	0	0
Total	22	48%	24	52%	13	93%	1	7%

Note: Definition of revenue-generating department: (1) PharmaEssentia (Taiwan) and Panco: Sales departments that directly come into contact with end users; (2) PharmaEssentia Japan: Sales departments and marketing departments; (3) PharmaEssentia US: Hematology Account Manager, Regional business Director, Sr Area Business Director, SVP Sales and Marketing

► 2024 STEM Personnel Structure

In 2024, we had 269 STEM talents across the Group; 53.3% were male and 46.47% were female.

Company STEM Units

PharmaEssentia (Taiwan)

Including R&D department, quality assurance department, production and manufacturing department, information and statistics department

Panco Healthcare

Including medical affairs, project, and quality assurance departments

PharmaEssentia USA

Including R&D, medical affairs, supply chain, quality assurance, and IT departments

PharmaEssentia Japan

Including R&D, medical affairs, supply chain, quality assurance, IT, and special medical consulting departments

Note: STEM refers to employees with relevant Science, Technology, Engineering, and Mathematics capabilities

Category	PharmaEssentia (Taiwan)				Panco Healthcare			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
STEM	113	51%	110	49%	4	50%	4	50%
Non-STEM	53	45%	66	55%	11	73%	4	27%
Total	166	49%	176	51%	15	65%	8	35%

Category	PharmaEssentia USA				PharmaEssentia Japan			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
STEM	14	70%	6	30%	13	72%	5	28%
Non-STEM	52	43%	69	57%	21	68%	10	32%
Total	66	47%	75	53%	34	69%	15	31%

► New Employees and Exited Employees GRI 401-1

In 2024, PharmaEssentia (Taiwan) and Panco had a total of 56 new employees, most aged between 31-50 years, yielding a new employee rate of 15.34% and an employee growth rate of 7.35%. We actively work to attract external talents and promote outstanding internal employees. PharmaEssentia headquarters promoted 53 employees based on 2024 performance appraisal results, and 34% of senior executive positions were filled by promoted internal employees. To lower personnel turnover, we established a comprehensive retention program based around professional competency training blueprints to provide employees with personal development plans. In 2024, PharmaEssentia (Taiwan) and Panco had a total of 31 exited employees, with an involuntary turnover rate of 0%; the total turnover rate and involuntary turnover rate both decreased compared to 2023.

2024 New Employee Rates

Age	PharmaEssentia (Taiwan)				Panco Healthcare			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Age 30 and under	3	30%	7	70%	0	0	0	0
Age 31-50	19	51%	18	49%	4	80%	1	20%
Age 51 and above	2	50%	2	50%	0	0	0	0
Subtotal	24	47%	27	53%	4	80%	1	20%

Age	PharmaEssentia USA				PharmaEssentia Japan			
	Male		Female		Male		Female	
	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion	Number of employees	Proportion
Age 30 and under	2	50%	2	50%	0	0%	0	0%
Age 31-50	6	37.5%	10	62.5%	1	100%	0	0%
Age 51 and above	10	53%	9	47%	1	33%	2	67%
Subtotal	18	46%	21	54%	2	50%	2	50%

► 2024 Employee Turnover Rate

2024 Employee Turnover Rate by Age

Age	PharmaEssentia (Taiwan)					Panco Healthcare				
	Male		Female		Total	Male		Female		Total
	Number of employees	Proportion	Number of employees	Proportion		Number of employees	Proportion	Number of employees	Proportion	
Age 30 and under	3	60%	2	40%	5	0	0%	0	0%	0
Age 31-50	11	58%	8	42%	19	1	100%	0	0%	1
Age 51 and above	3	50%	3	50%	6	0	0%	0	0%	0
Subtotal	17	57%	13	43%	30	1	100%	0	0%	1

Age	PharmaEssentia USA					PharmaEssentia Japan				
	Male		Female		Total	Male		Female		Total
	Number of employees	Proportion	Number of employees	Proportion		Number of employees	Proportion	Number of employees	Proportion	
Age 30 and under	0	0%	0	0%	0	0	0%	0	0%	0
Age 31-50	7	32%	15	68%	22	0	0%	0	0%	0
Age 51 and above	7	78%	2	22%	9	5	83%	1	17%	6
Subtotal	14	45%	17	55%	31	5	83%	1	17%	6

2024 Employee Turnover Rate by Management Position

Category	PharmaEssentia (Taiwan)	Panco Healthcare	PharmaEssentia USA	PharmaEssentia Japan
Entry level executives	0	0	16	0
Mid-level executives	6	0	9	6
Senior executives	5	0	4	0
Non-executives	19	1	2	0

Total Turnover Rate and Voluntary Turnover Rate

Category		PharmaEssentia (Taiwan)	Panco Healthcare	PharmaEssentia USA	PharmaEssentia Japan
Voluntary turnover rate	Senior executives	1.5%	0%	2%	0%
	Mid-level executives	1.8%	0%	6%	12%
	Professional personnel	0%	0%	0%	0%
	Other	5.7%	1%	14%	0%
Total		9%	1%	22%	12%
Involuntary turnover rate	Senior executives	0%	0%	1%	0%
	Mid-level executives	0%	0%	1%	0%
	Professional personnel	0%	0%	0%	0%
	Other	0%	0%	0%	0%
Total		0%	0%	2%	0%
Turnover rate		9%	1%	24%	12%

Note: Annual turnover rate = Number of exited employees in 2024 / [(Number of employees at the end of 2023 + Number of employees at the end of 2024) / 2]

► Employee Exit Procedures

We pay special attention to management of employee exit processes. Apart from ensuring that all procedures are legal and respectful, we also take employee exits as an important opportunity for continued optimization of workplace environments. When employees tender their resignations, their direct supervisors and the human resources department organizes exit interviews to understand their reasons for resignation, and incorporates interview records into personnel systems and welfare mechanisms for continued improvement and reference. For involuntary employee exits involving unsatisfactory performance and other factors, we strictly adhere to labor laws in conducting notice procedures as well as provide statutory severance pay and notice period wages to protect employee work and basic living rights. For changes or adjustments to internal duties, supervisors must fully communicate and negotiate with employees beforehand, strive to complete relevant announcements several weeks prior, ensure smooth handover of job responsibilities, and respect employee work arrangements. Employee exit information is regularly compiled and analyzed by the human resources department to serve as a reference for improving management systems, enhancing employee satisfaction, and lowering turnover rates so we can strive to build transparent, friendly workplace environments with good potential for sustainable development.

► 2024 Employee Absence Rates

Absence rates at PharmaEssentia (Taiwan), Panco, PharmaEssentia US, PharmaEssentia Japan

2023	2024			
	PharmaEssentia (Taiwan)	Panco Healthcare	PharmaEssentia USA	PharmaEssentia Japan
1.6%	2.09%	0.331%	8.55%	2%

Note: Definitions of absence rates and absence days in 2024

- Absence rate (AR): (Total absence days/Total work days) x 100%, truncating to the third decimal place
- Absence days: Employee absences from job positions due to loss of working capabilities. Includes sick leave (general sick leave, hospitalization leave, menstrual leave), personal leave (personal leave, family care leave), work-related injury leave, and work-related ill health leave; but does not include approved vacation days (annual leave), maternity leave, paternity leave, and bereavement leave