

## 5.5 Occupational Health and Safety

### ► Occupational Health and Safety Management Systems GRI 403-1

PharmaEssentia formulated the “[Environmental Health and Safety Policy](#)” and adheres to environmental protection and occupational health & safety regulations. We provide internal environmental protection and occupational health & safety training to improve employee awareness of environmental protection and health & safety topics, and strive to achieve zero disasters, energy conservation, and waste reduction. PharmaEssentia has formed an occupational health and safety committee, and formulated the “[Occupational Safety and Health Policy](#),” which has been approved by our chairperson. The Occupational Safety and Health Policy encompasses the 368 full-time employees at our Taipei Headquarters, Taichung Plant, and Panco Healthcare, achieving a coverage rate of 100%. We strive to build safe and healthy work environments that protect the health and safety of employees and related personnel, preventing injuries from happening and reducing operational risks. Occupational Safety and Health Policy management targets and indicators are as follows:



Our Taichung Plant incorporated the ISO 45001 Occupational Health and Safety Management System in 2024, formed an implementation team, executed management systems, provided complete education and training, and obtained SGS third-party verification in December 2024, establishing comprehensive hazard identification, risk assessment, and incident investigation measures. Our Taipei Headquarters plans to introduce the ISO 45001 Occupational Health and Safety Management System in 2026.

We also implemented permit, chemical, machinery, and other management procedures, achieving the following results:

- Incorporate ISO 45001 Occupational Health and Safety Management System

- Formulate occupational health and safety policies

- Set health and safety indicators to reduce occupational injuries

- Implement comprehensive health and safety education and training to enhance awareness

- Comply with local occupational health and safety laws, regulations, and standards

- Continue to improve occupational health and safety performance to achieve sustainable development targets

#### Management Measures Permit management

Our Taichung Plant stipulates that employees and contractors should apply for permits and complete related protective measures before implementing high-risk operations. In 2024, our Taichung Plant implemented 59 high-risk operations (including 59 hot work operations and 1 power outage maintenance operation), and factory hot work operations were managed appropriately to maintain equipment and personnel safety.

Implementation Results

#### Management Measures Chemical management

PharmaEssentia is gradually establishing a chemical registry to improve operational procedures.

Implementation Results

#### Management Measures Management of machinery & other items

All factories adhere to regulatory requirements. All machinery and tools need to pass verifications and obtain safety certifications before entering factories, and use of non-qualified machinery is prohibited.

Implementation Results

## ► Occupational Health and Safety Committee

Our Taichung Plant has established an occupational health and safety committee in accordance with law, with labor representatives accounting for more than one-third of committee members. The committee convenes every quarter, and is responsible for reviewing, coordinating, and suggesting health and safety matters. We have also established a level 1 occupational health and safety management unit which is responsible for planning, supervising, and promoting occupational health and safety matters. We review the applicability and effectiveness of all operations to facilitate effective risk management, and adopt other effective control measures when necessary to build a safe, healthy, comfortable, and friendly workplace.

## ► Hazard Identification, Risk Assessment, and Incident Investigation

To ensure effectiveness and applicability of risk assessments during the initial stages of ISO 45001 management system incorporation at our Taichung Plant, the implementation team conducts annual health and safety risk assessments for high-risk items, and a comprehensive hazard identification and risk assessment will be regularly conducted every 3 years. Hazards and risks from activity changes are identified before changes can be made to related equipment processes, raw materials, products, services, and associated activities. Department hazard identification and risk assessment results for 2024 found 809 occupational health and safety risks and opportunities; 5% (44 items) of identified items scored 320 points and we implemented a total of 2 health and safety management plans. After conducting environmental health and safety risk assessments on internal and external communicated issues according to

management guidelines, we confirmed that “fire alarms that cannot be promptly and effectively verified during non-working hours” was a risk item that required priority handling. We have formulated corresponding action plans for identified risks and opportunities, and strengthened response capabilities and notification mechanisms. The 2 health and safety management plans were also handled effectively.

Our Taipei Headquarters referenced the Job Safety Analysis (JSA) when formulating current management processes to ensure that we can identify hazards, assess risks, find opportunities, and explore improvement measures. PharmaEssentia actively established hazard identification, risk assessment, and incident investigation measures to build safe, healthy, zero-disaster workplace environments.

### Management process



## ► Occupational Safety and Incident Prevention Mechanisms/Impact Assessments

PharmaEssentia established the “Labor Safety and Health Work Guidelines” and “Emergency Response Procedures” to regulate various safety inspection measures, and regularly conducts response drills associated with various emergency incidents to prevent industrial safety incidents from happening. Employees receive periodic on-the-job health and safety training, personnel and operational supervisors are deployed according to law for statutory operation items, and non-operating personnel are not allowed to implement operational tasks. Our factories have established the “Important Facility Operator Test,” “Factory Health and Safety Regulations,” and “Contractor Factory Entry Procedures” to regulate factory entry, facility operation, and factory safety processes, thereby ensuring health and safety of all personnel in factories.

Our Taichung Plant incorporated the ISO 45001 management system in 2024, and handles risk and opportunity measures in accordance with the ISO 45001 system. All PharmaEssentia factory employees have the right to refuse unsafe work, and we have established hazard identification as well as risk and opportunity assessment and management procedures. All unit workers participated in unit hazard identification and risk assessment operations used to formulate management regulations. The aforementioned workers have all completed pre-job training, on-the-job training, and necessary certification training for specific operations, so possess hazard identification and risk assessment capabilities. We regulate all safety inspection measures and regularly organize response drills associated with various emergency incidents to prevent industrial safety incidents from happening. Employees regularly receive on-the-job health and safety training, personnel and operational supervisors are deployed according to law for statutory operation items, and non-operating personnel are not allowed to implement operational tasks, thereby ensuring the health and safety of all factory personnel.

To prevent injuries associated with occupational health and safety, and to ensure that all equipment operate normally, Panco Logistics Center established the “Logistics Center Safety Management Procedures” and “Emergency Response Handling Procedures.” In the event of an emergency, the logistics center manager is immediately notified, and the emergency response team is activated to rescue and evacuate personnel or report injured persons for medical treatment.

## ► Incident Investigation Processes

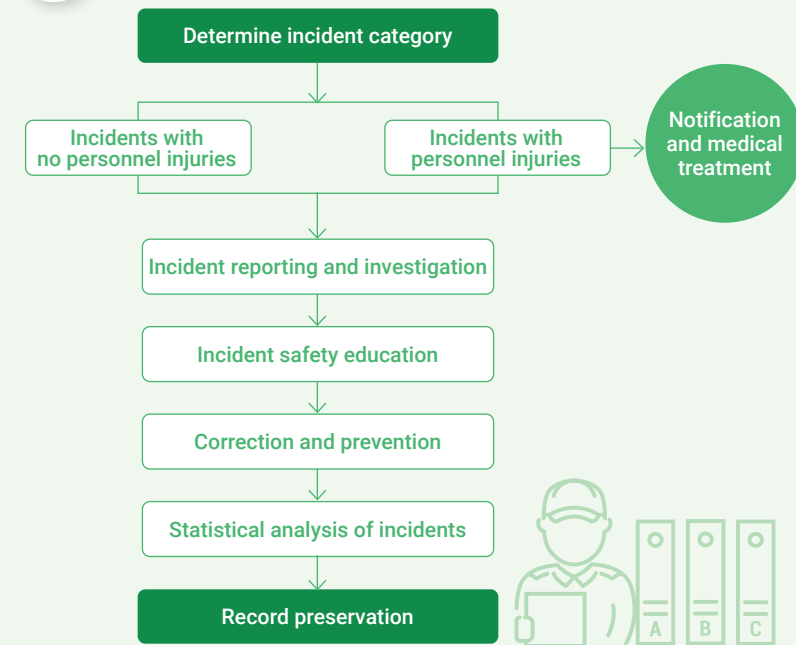
**1** Implement emergency response procedures in the event of fires, explosions, chemical spills, and natural disasters to prevent incident escalation and personnel injuries, prioritize personnel safety, and provide appropriate care for injured personnel.



**2** Notify unit managers and environmental safety units by phone or in person to request support at the first instance, and determine whether there is need to seek support from external institutes (the fire department or environmental incidents specialist teams).



**3** Post-incident investigation processes



## ► Contractor Safety Management

We have established contractor management regulations as well as management mechanisms that should be implemented before construction, before entering factories, and during construction to protect employee and contractor safety, ensuring safety and reliability in work environments. In 2024, no contractor occupational injury incidents or occupational diseases occurred in PharmaEssentia and Panco workplaces.

- Vendors sign the “Contractor Safety, Health, and Environmental Commitment Statement,” “Contractor Factory Entry Affidavit,” and “Workplace Environment and Hazard Factor Notification Form”
- Vendors submit construction personnel insurance information, 6-hour health and safety training certificates, authorization for personal data usage, and reports for health examinations conducted within the past 2 years
- Related information is retained by our environmental safety units



Before construction

- Construction units provide construction application forms
- Special operations need to apply for special operations permits
- Related information is retained by our environmental safety units



Before factory entry

- Units undergoing construction must ensure that contractors comply with the provisions of the “Contractor Environmental Protection Health and Safety Management Guidelines”
- Training certificates need to be provided when implementing special operations
- Our environmental safety units conduct random inspections, and work is immediately suspended if there are any safety concerns



During construction

## ► Occupational Health and Safety Training GRI 403-5

A total of 800 employees at PharmaEssentia and Panco participated in occupational health and safety training in 2024 and total training hours amounted to 4,098 hours. PharmaEssentia's Taipei Headquarters and Panco conduct external evacuation training each year as well as non-periodic training associated with emergency response, first-aid, occupational health and safety, chemical labeling, and general rules. Our Taichung Plant regularly hosts education and training, including but not limited to internal biosafety response training every year; fire and toxic chemical disaster training, ISO 45001 system incorporation training, basic environmental health and safety certification training, and on-the-job training every six months; and 3-hour general hazard training as well as health and safety training every three years. PharmaEssentia also regularly conducts fire drills and first-aid (AED & CPR) courses. We conducted a fire drill in November 2024 and implemented evacuation broadcasts, evacuation headcounts, shutdowns of important facilities, and fire extinguishing training. Our Taichung Plant conducted AED and CPR courses attended by 22 participants in 2024.

PharmaEssentia US and PharmaEssentia Japan did not conduct any occupational health and safety training in 2024.

### PharmaEssentia Occupational Health and Safety Training in 2024

Factory	Indicator	Total sessions	Participants	Total training hours (hours)	Note (frequency)
Taipei Headquarters/ Panco	Emergency evacuation and first-aid skills (internal training)	3	130	845	Non-periodically
	General occupational health and safety training (internal training)	4	86	258	Non-periodically
	Hazardous chemical labeling and general rules (internal training)	2	27	81	Non-periodically
	Park evacuation training (external training)	1	80	80	Annually
Taichung Plant	Self-defense firefighting training (internal training)	2	86	172	Once every six months
	Toxic chemical disaster response drills (internal training)	2	8	2	Once every six months
	Biosafety response drills (internal training)	1	12	18	Annually
	Practical AED & CPR training	1	22	24	Non-periodically
	ISO14001 & ISO45001 system incorporation training (external training)	6	99	1,782	Non-periodically
	Basic environmental health and safety certification training and on-the-job training (external training)	23	23	155	Non-periodically
	(On-the-job) General hazard education and training	1	84	252	3 hours of training every 3 years
	(On-the-job) General health and safety education and training	1	143	429	3 hours of training every 3 years
Total		47	800	4,098	



## PharmaEssentia Emergency Fire Response and First-Aid Courses in 2024

Emergency first-aid course



Evacuation broadcast



Evacuation headcount



Shutdown of  
important facilities



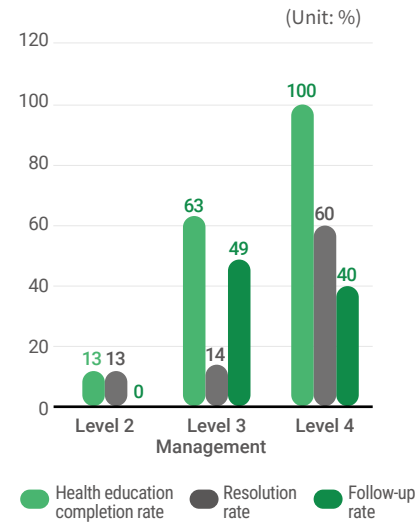
Fire extinguishing training  
(sunny day training)



## ► Occupational Health Services and Activities GRI 403-3

PharmaEssentia provides various occupational health services in accordance with the "Occupational Safety and Health Act" and the "Labor Health Protection Rules," including annual physical examinations, non-periodic health promotion lectures, special health examinations, and workplace maternal health protection. Illnesses triggered by abnormal workloads are addressed through workload questionnaires, 10-year cardiovascular disease risk assessments, and preventive measures for ergonomic hazards. We arrange for professional therapists, physicians, or nurses to provide on-site services every year. In 2024, we organized 39 physician/nurse on-site factory service sessions in Taichung and Taipei, providing services that included health management, care for middle-aged and elderly persons, and maternal health promotion to 189 personnel who participated in health education activities, received face-to-face guidance, and accepted work adjustments to reduce potential health risks. PharmaEssentia's Taipei Headquarters and Taichung Plant have obtained the Ministry of Health and Welfare Health Promotion Administration "Accredited Healthy Workplace Health Promotion Certificate," which is valid for 3 years. We strive to reduce occupational injury risks and build work environments that promote employee physical and mental balance, health, and happiness.

2025 Health Management  
Consultation Completion Rate



Accredited Healthy Workplace  
Health Promotion Certificate



Taichung Plant Accredited Healthy  
Workplace Health Promotion Certificate



Health promotion competition award



Voluntary corporate rapid tests

## ► PharmaEssentia Occupational Health Services in 2024

### Physical examinations superior to regulations



- Conducted annual physical examinations by age in accordance with Occupational Safety and Health Act and Pharmaceutical Good Manufacturing Practice (GMP) regulations
- Added abdominal and neck ultrasounds, lung function tests, bone density scans, cancer screenings, and electrocardiograms

### Social club and course subsidies



Badminton club

Road running club- LINE Road Run event

- Formed power walking club, badminton club, and road running club, and provided social club operational expense subsidies every six months
- Road running club: 3 activities with 33 participants
- Badminton club: 14 activities with 115 participants
- Power walking club: 6 activities with 91 participants, including 20 family members

### Hiking and trekking activities



Power walking club at Ruijing Hiking Trail

Power walking club at Huoyan Mountain

- All social clubs organized non-periodic hiking and trekking activities, and participated in various road running activities
- Our power walking activity accumulated a total of 38.83 million steps, equivalent to 31,067 km, reducing 3,417 kg in carbon emissions  
(Note: Estimated using carbon emissions of 0.11 kgCO<sub>2</sub>e per km from driving a 1,800 cc car)

### Massage services

- We employed 1 visually impaired masseuse starting in 2014 and established a massage station to promote both public welfare and employee health
- In 2024, a total of 481 people in Taipei utilized these services

### On-site contract medical services

Signed contracts with consulting companies based on company personnel numbers:

- Physicians provide three 2-hour on-site services each year
  - Nurses provide three 2-hour on-site services each month
- Therapists and rehabilitation physicians provide non-periodic on-site services. In 2024, therapists provided 6 on-site service sessions, physicians provided 3 on-site service sessions, and nurses provided 30 on-site service sessions, with each session lasting for 2 hours; a total of 61 personnel received face-to-face guidance, follow-up, and care services

### Paid sick leave and influenza vaccination subsidies

- Five days of paid sick leave every year
- Influenza vaccination subsidies of NT\$600 for each employee and inclusion in the 2024 health promotion points reward program

### Fitness and stress-relief activities



Lectures on exercise: Muscle building and fat loss for better fitness

Relaxing DIY class

- Body mass index (BMI) management and weight reduction activity with 38 participants reduced 124.6 kg of weight in total
- Hosted 2 muscle-building and fat-loss lectures on fitness exercises with 35 participants
- Organized 1 relaxing DIY class with 20 participants

## ► Occupational Disaster Incident Rate

No occupational injuries (excluding traffic accidents) or occupational diseases occurred at PharmaEssentia Taipei Headquarters and Taichung Plant, Panco, PharmaEssentia US, and PharmaEssentia Japan in 2024.

### Near Misses

No near misses occurred at PharmaEssentia's Taipei Headquarters or Panco in 2024. There was 1 near miss at PharmaEssentia's Taichung Plant involving battery abnormalities, but the incident was resolved following testing and replacement. This incident was not associated with manufacturing processes, and did not lead to loss of working hours or personnel injuries.