



05

Fostering a Corporate Culture of Employee Well-Being

- 5.1 Human Rights Assurance
- 5.2 Diversity and Inclusion
- 5.3 Talent Cultivation and Career Progression
- 5.4 Talent Attraction and Retention
- 5.5 Occupational Health and Safety

Achievement Highlights

PharmaEssentia (Taiwan)

42%

Proportion of female executives

.....

+27 hours

Average training hours for each employee

.....

Designed diverse talent development framework

PharmaEssentia (Taiwan) and Panco

+56%

Employee welfare expenditures

.....

PharmaEssentia formulated human rights policies that adhere to international human rights regulations to protect stakeholder interests, and works to build diverse and equal workplace environments where talent values and salaries are not affected by age, gender, race, or region. PharmaEssentia cultivates talent from three functional aspects (core values, management and leadership, and professional capabilities) using a dual-track diverse talent development framework to cultivate outstanding management and professional talents while lowering talent shortage risks.



Material Topics

- Talent Cultivation and Career Progression
- Talent Attraction and Retention

Main Stakeholders

- Employees
- Shareholders and Investors
- Suppliers and Business Partners

5.1 Human Rights Assurance

▶ Human Rights Policies and Commitments GRI 2-23

PharmaEssentia recognizes and supports international human rights standards, including the “Universal Declaration of Human Rights,” “United Nations Global Compact,” “United Nations Guiding Principles on Business and Human Rights,” “International Labour Convention,” “ILO Declaration on Fundamental Principles and Rights at Work,” “ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy,” and “OECD Guidelines for Multinational Enterprises”; we have established our “Human Rights Policy” to protect the interests of corporate stakeholders, including all PharmaEssentia operational site workers, subsidiaries, affiliated companies that we hold a majority stake (more than 50% of shares) in, as well as suppliers, contractors, business partners, consumers, and communities where our operational sites are located. PharmaEssentia pledges to ensure equality and anti-discrimination, prohibit employment of child labor and trafficking of forced labor, protect freedom of association and collective bargaining rights, promote fair and reasonable remuneration as well as occupational health and safety, and implement information security. PharmaEssentia pledges to regularly implement human rights management processes, identify potential human rights risk issues in operational activities, formulate related mitigation and management measures, and communicate and convey human rights policies with employees and related stakeholders.

Our Human Rights Policy has been signed and approved by our chairperson, and the full Human Rights Policy is linked [here](#).

▶ PharmaEssentia Human Rights Management System

1. Actions to prevent workplace bullying

PharmaEssentia strives to incorporate the Human Rights Policy in existing management systems and amended the “Workplace Sexual Harassment Prevention, Correction, Complaint, and Punishment Measures” in accordance with law in 2024. These amendments were announced to all employees, and we organized lectures on prevention of workplace sexual harassment and other unlawful infringements to disseminate information on workplace sexual harassment, workplace bullying prevention, and related human rights issues. In 2024, PharmaEssentia organized separate lectures for managers and general employees; there were 58 participants at the manager lecture and 258 participants at the general employee lecture, achieving a total employee participation rate of 98% in Taiwan. There were 23 participants at the Panco lecture, achieving a participation rate of 100%.

PharmaEssentia Japan and PharmaEssentia US also conducted anti-harassment and anti-discrimination education and training in 2024. A total of 16 people participated in the training session organized by PharmaEssentia Japan, which focused on differences in personal perceptions of harassment behaviors; the courses organized by PharmaEssentia US focused on harassment, sexual harassment, retaliation concepts, and preventive actions, as well as an introduction to US and state laws and regulations. Managers and employees residing in specific regions such as California or Massachusetts were required to undergo additional training for their states. A total of 168 people participated in PharmaEssentia US courses.

2. Evaluation mechanisms for human rights risks

PharmaEssentia uses international human rights principles and the Pharmaceutical Supply Chain Initiative (PSCI) as a basis for regularly evaluating potential human rights risks. Human rights risks evaluations encompass our own operational scope (employees, women, children), which is used as a basis for identifying significant human rights issues and formulating risk mitigation and remediation actions.

PharmaEssentia conducted human rights risk evaluations in 2024 on operational sites encompassing PharmaEssentia (Taiwan), Panco Healthcare, PharmaEssentia US, PharmaEssentia Japan. We used surveys, internal corporate records, and public human rights records to evaluate all employee human rights risks during operational processes. This evaluation identified forced labor, excessive working hours, discrimination and harassment, human trafficking, unreasonable salaries, occupational health & safety as significant human rights risks. PharmaEssentia has formulated risk mitigation and remediation measures for all significant issues, and has implemented mitigation actions at all operational sites to lower human rights risks.

► Human Rights Risks Evaluation Results in 2024

Evaluated human rights issues			
<ul style="list-style-type: none"> Excessive working hoursOccupational health & safety Child labor and underage workers Forced labor Privacy rights Pay disparity 		<ul style="list-style-type: none"> Unreasonable salaries Collective bargaining and group agreements Freedom of association Discrimination and harassment Human trafficking 	
Value chain stakeholders	Evaluation scope (%)	Risk proportion (%)	Risk mitigation measure scope (%)
Employees at headquarters and subsidiaries	100%	54.55%	100%

Note 1: Evaluation scope (%): Encompassed 100% of operational sites and subsidiaries in Taiwan, the US, and Japan

Note 2: Risk proportion (%): We identified 6 significant human rights issues as priority issues of concern that were applicable for all operational sites, and calculated the ratio of priority issues to all issues

Note 3: Risk mitigation and remediation actions (%): Fully implemented (100%) at operational sites and subsidiaries in Taiwan, the US, and Japan

Significant Human Rights Issues	Impact Evaluation Mechanisms	Mitigation Actions	Remediation Actions
Forced labor	Grievance mechanisms	Adhere to labor regulations and human rights policies to prevent all forms of forced labor and human trafficking	Obtain employee consent if there is need for overtime, subsequently provide overtime payments or compensatory leave, and track and review the total work hours for each department every month
Excessive working hours	<ol style="list-style-type: none"> Internal HR system attendance records Supervisory units track work hours and overtime every week Work hour management system Regular review of production capacities and manpower needs Grievance mechanisms 	<ol style="list-style-type: none"> Adhere to labor regulations and human rights policies; provide fair and reasonable salaries, benefits, and work conditions; and track and avoid excessive working hours Clearly stipulate “normal maximum working hours,” “monthly maximum working hour extensions,” and regulations regarding rest times and rest days following consecutive working hours for operational sites in all countries Regular inspections of schedules, overtime, and vacations for each department to confirm compliance with labor regulations, and ensure that work hours, shift rotations, and overtime payments adhere to regulations Provide reminders and formulate response measures for abnormal shift schedules by establishing attendance settings on HR system to prevent schedules that do not comply with regulations 	<ol style="list-style-type: none"> Investigate and examine reasons for excessive working hours, and propose improvement plans Implement internal penalties and improve systems if there are any regulatory violations Establish flexible scheduling and manpower support systems to prevent recurrence
Unreasonable salaries	<ol style="list-style-type: none"> Grievance mechanisms Participate in Willis Towers Watson (WTW) salary surveys The human resources department regularly updates statutory minimum wage standards for all locations and analyzes employee salary conditions 	<ol style="list-style-type: none"> Adhere to labor regulations and human rights policies, and provide equal, fair, and reasonable salaries and work conditions Implement performance, promotion, and structural salary adjustments each year based on annual operational target achievements, personal performance appraisals, and outsourced surveys on salaries and benefits 	If relevant grievances are substantiated, the human resources department immediately compensates losses of relevant parties, and reviews and adjusts salary systems

Significant Human
Rights Issues

Impact Evaluation Mechanisms

Mitigation Actions

Remediation Actions

Discrimination
and
harassment

Grievance mechanisms

- 1 Adhere to labor regulations and human rights policies, realize equality and anti-discrimination, and do not allow any form of differential treatment or discrimination based on gender, sexual orientation, race, class, age, marital status, language, ideology, religion, political affiliation, place of origin, place of birth, appearance, facial features, or physical and mental disabilities
- 2 Established the "Work Rules," "Corporate Social Responsibility Best Practice Principles," "Codes of Ethical Conduct," "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures," and other bylaws
- 3 Organize anti-discrimination and anti-harassment employee education and training

- 1 After receiving grievance reports, the human resources department forms a workplace violence handling committee to commence investigation and review, following which we determine disciplinary measures for reported persons based on grievance severity or refer cases to judicial courts in accordance with law; we have also established tracking mechanisms to confirm grievance and judicial review results
- 2 For reports involving sexual harassment, the sexual harassment grievance handling committee imposes warnings, disciplinary actions, or other punishments on reported persons based on incident severity, and reported persons may even be terminated in serious cases
- 3 We conduct post-incident reviews of sexual harassment incidents to ensure that our disciplinary actions and coaching measures are operating effectively, and also adjust workplace environments and systems
- 4 We provide appropriate protections and placements for victims of bullying and trauma

Human
trafficking

Grievance mechanisms

- 1 Adhere to labor regulations and human rights policies to prevent all forms of forced labor and human trafficking
- 2 Implement ethical management and integrity commitments in accordance with the "Principles of Ethical Corporate Management" and "Codes of Ethical Conduct", and execute effective systems and control measures to confirm that no human trafficking incidents occur within the operational scope

- 1 According to the "Principles of Ethical Corporate Management," subsequent measures should be adopted based on incident severity after investigations have concluded, and incidents should be reported to competent authorities or transferred to judicial authorities for further investigation
- 2 According to the "Principles of Ethical Corporate Management," if reports are substantiated, review and improvement plans should be proposed, and responsible units should report incident handling methods and subsequent review of improvement measures to the Board
- 3 According to the "Codes of Ethical Conduct," directors, supervisors, or managers in violation of the Codes of Ethical Conduct should be reported to the Board for review, and those involved in violations of government regulations should be held accountable for criminal and civil liabilities as well as claims for damages in accordance with laws and regulations; managers are subject to Work Rules regulations, and may be terminated for the most severe violations

Occupational
Health and
Safety

- 1 Grievance mechanisms
- 2 Taichung Plant: ISO 45001 Occupational Health and Safety Management System
- 3 Taipei Headquarters: Job Safety Analysis (JSA)

- 1 Adhere to labor regulations and the "Human Rights Policy"; strive to provide employees with safe and healthy work environments; comply with related regulations; and implement continued improvements to prevent accidents, lower risks of occupational accidents, and enhance employee physical and mental health
- 2 Adhere to the "Occupational Safety and Health Policy," "Health and Safety Work Rules," and "Maternal Health Protection Management Measures" to enhance employee health management, marital and maternity care, and health promotion initiatives
- 3 Established "Important Facility Operator Test," "Factory Health and Safety Regulations," "Contractor Factory Entry Procedures," and "Emergency Response Procedures" to regulate factory entry, facility operation, and factory safety processes, thereby ensuring health and safety of all personnel in factories
- 4 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
- 5 Thoroughly implement permit, chemical, machinery, and other management procedures

- 1 Implement emergency response procedures 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 Inventory equipment in accordance with the "Incident Investigation and Handling Regulations"; responsible supervisors convene related personnel to investigate incident causes and formulate corrective measures such as adding warnings, organizing personnel safety discussions and training, and rigorously observing equipment safety operations to ensure personnel safety

► Transparent Internal Communication and Grievance Channels

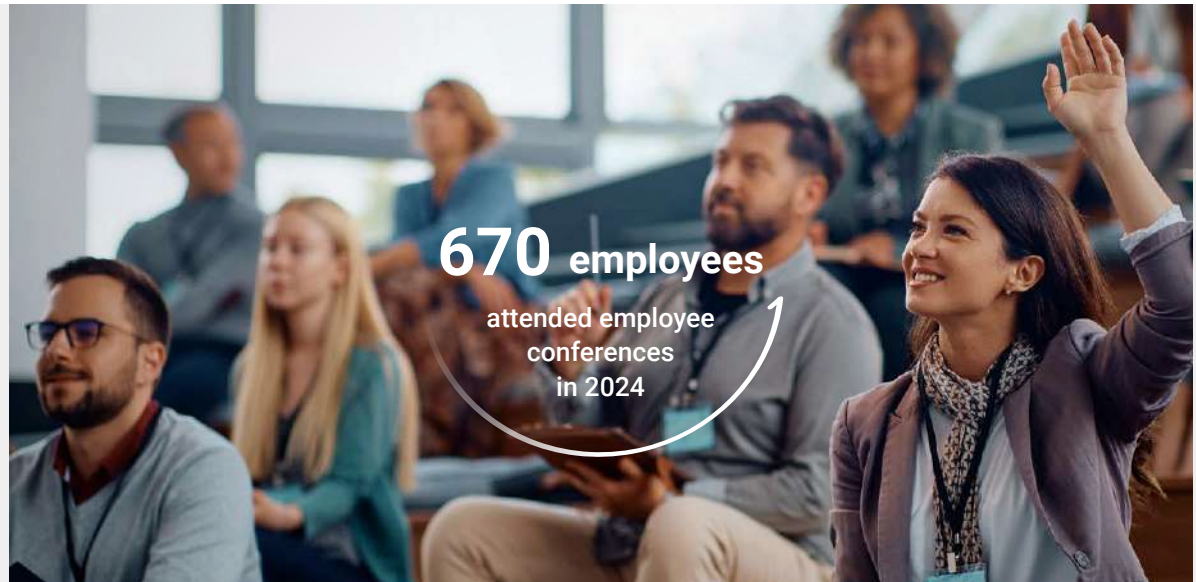
PharmaEssentia has established a variety of grievance channels. All grievance reports are handled in accordance with grievance procedures and regulations, and grievant identities are kept confidential and anonymous. Our grievance channels include:

1. "Contact us" page on our official website to collect reports and feedback from external personnel.
2. Corporate grievance channels include our employee suggestion mailbox: voice@pharmaessentia.com, and mailbox for reporting unlawful infringement in the workplace: hr@pharmaessentia.com

No discrimination incidents occurred at all PharmaEssentia operational sites in Taiwan in 2024, and there were also no grievances associated with employment of child labor, forced labor, or freedom of association and collective bargaining violations.

► Minimum Notice Periods for Operational Changes

PharmaEssentia hosts employee conferences every quarter to keep employees informed of corporate developments. Operational changes, if any, are announced in appropriate categories within notice periods in accordance with Labor Standards Act regulations for terminating labor contracts to help employees keep informed of company developments. Additionally, we collect employee suggestions through activity satisfaction surveys to improve plans for subsequent activities.



► Diverse Labor-Management Communication Channels

Periodic labor-management meetings

Meetings are composed of 50% labor representatives and 50% management representatives. Management representatives communicate items related to employee health, environmental safety, salaries and benefits, and meeting minutes are released on internal websites for employee review. PharmaEssentia's Taipei Headquarters and Taichung branch office each convened 4 meetings in 2024.

Quarterly employee conferences

To build organizational consensus and targets, we host quarterly employee conferences to communicate important corporate matters and operational targets, helping our employees keep informed of the latest corporate developments. In 2024, PharmaE-

ssentia and Panco hosted 2 employee conferences which were attended by all 670 employees.

Regular employee welfare committee meetings

We have established an employee welfare committee which convenes every quarter and invites employee proposals, following which the employee welfare committee jointly formulates employee benefits with company management.

Regular department meetings

We regularly convene department meetings with senior executives to form departmental consensus, enhance communication benefits, and convey senior executive expectations and understanding of department tasks.

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

		PharmaEssentia (Taiwan)						Panco Healthcare					
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)	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

5.3 Talent Cultivation and Career Progression

 Material Topics	 Description of Impacts	 Policies and Commitments	 Responsible Unit
 Talent Cultivation and Career Progression	<p>In an era of rapidly changing global markets and intense competition, talent has become an important sustainability cornerstone for corporations. PharmaEssentia generates positive benefits through talent cultivation.</p>	<p>PharmaEssentia's talent cultivation and development framework has three main axes (build diverse training channels, encourage independent learning, and cultivate international professional talents) linked to corporate culture, core values, and global strategies to enable mutual organizational growth.</p>	<ul style="list-style-type: none"> ● Executive Center for Corporate Sustainability-Employee Care Team ● Human resources department and management ● Unit and department heads
 Response Measures and Management Actions	 Evaluation Mechanisms		
<ul style="list-style-type: none"> ● Established digital training and learning platform: To enhance independent learning in employees and effective management of training information and records, we established a digital training and learning platform in 2024, which was completed in the fourth quarter of 2024 ● Online English learning program: To cultivate international talents and improve their language capabilities, our Taiwan Headquarters launched an online English learning program; the program garnered a target achievement rate of 84% and total learning hours amounted to 7,000 hours 	<ul style="list-style-type: none"> ● Internal visits: To promote career developments of internal talents, strengthen understanding of different departments and company products, and enhance recognition of company values, we hosted an internal visit in the fourth quarter of 2024 which was attended by 150 participants, around 45% of total company personnel ● R&D talent cultivation program: Identify key talents and provide development opportunities, including personal potential and career planning as well as domestic and foreign rotation and training opportunities 		
 Targets and Achievements in 2024		 Targets	
Indicators <ul style="list-style-type: none"> ● At least 15 hours of education and training ● Invest more than NT\$7.5 million in education and training costs and achieve 100% budget execution ● Manager retention rate >86% ● Performance appraisal completion rate of 100% ● Complete establishment of digital training and learning platform 	Achievement status <ul style="list-style-type: none"> ● Average training hours per person at PharmaEssentia (Taiwan) exceeded 27 hours ● PharmaEssentia (Taiwan) invested NT\$7.5 million in education and training costs ● Manager retention rate >80% ● Performance appraisal completion rate was 100% ● Digital training and learning platform was completed in December 2024 	Short-Term Targets (1-2 Years): <ol style="list-style-type: none"> 1. Improve new employee training and on-the-job training <ul style="list-style-type: none"> ● Establish systemic new employee training programs to help new employees quickly integrate corporate culture and master work skills ● Provide training associated with professional skills, interdepartmental collaborations, legal knowledge, and foreign language skills to current employees to improve overall team capabilities 	<ul style="list-style-type: none"> ● Provide flexible and diverse learning resources through digital learning platform to meet employee independent learning needs <ol style="list-style-type: none"> 2. Strengthen cultivation of international talents <ul style="list-style-type: none"> ● Provide employees with language training and cross-cultural communication courses to enhance internal competitiveness ● Organize overseas exchanges and training programs to build international perspectives, and provide opportunities to conduct professional technical exchanges with overseas subsidiary personnel

★ Targets

Mid-Term Targets (3-5 Years):

1. Establish key talent cultivation program

- Identify employees with good potential and provide customized development plans to cultivate future mid- to high-level leadership talent, reducing talent shortage risks and ensuring supply of talent for key positions
- Encourage employees to participate in interdepartmental programs that expand their perspectives and skills, thereby cultivating well-rounded talents

2. Optimize personnel career developments

- Formulate personal career development pathways based on performance appraisal results and help employees understand their strengths and development paths to enhance work satisfaction
- Formulate career development blueprints encompassing capability and position considerations so employees can plan career developments accordingly

Long-Term Goals (More Than 5 Years):

1. Build systems to enhance knowledge exchanges

- Build knowledge management systems to promote knowledge sharing and transfer, creating a constantly learning organization
- Tracking learning achievements, assess return on talent development investments, and continue to optimize talent development strategies

2. Promote diversity, mutual prosperity, and sustainable development

- Build friendly work environments to promote exchanges and collaborations between employees with different backgrounds
- Promote corporate social responsibilities and encourage employees to participate in volunteer services and charity activities
- Incorporate sustainable development into talent development strategies to cultivate employees with a sense of social responsibility

3. Use technology to improve talent development efficiency

- Introduce talent management systems to improve recruitment, training, and performance management efficiency
- Use data analytics to predict talent needs, assess talent potential, and provide more accurate talent development suggestions
- Use artificial intelligence to provide employees with personalized learning suggestions and career development plans

► Talent Cultivation Strategies

PharmaEssentia cultivates talent from three functional aspects (core values, management and leadership, and professional capabilities) to build comprehensive talent cultivation systems that link corporate culture, core values, and global strategies; create a dual-track training framework that balances management and professional competency developments; and focus on continued cultivation of mid- and high-level talent as well as key talent.

Cultivation methods include:

On-the-job training and practical learning

Diverse learning channels including physical courses, digital resources, independent learning, and workplace coaching systems

Overseas study and international rotation opportunities to strengthen global competitiveness

In 2024, PharmaEssentia officially introduced **the Group digital learning platform** to incorporate common competencies and global legal compliance courses in multiple languages. There are currently more than 3,000 courses on the platform, which greatly enhanced learning convenience and coverage.

We plan to assess achievements and optimize content after the platform has been live for more than a year. In future, we will continue to add learning resources, encourage employees to formulate customized learning plans based on personal development targets, build an independent learning culture, and cultivate key talents to support sustainable corporate development.

3 Functional Aspects

- Core Values
- Management and Leadership
- Professional Capabilities

► Dual-Track Diverse Talent Development Framework

PharmaEssentia has designed a dual-track diverse talent development framework to nurture diversified talents. Our development framework combines the two development tracks of “professional competencies” and “management competencies,” and incorporates diverse learning and career development plans to help employees with different needs and potential levels. PharmaEssentia is also cultivating management and professional talents that can become mid- and high-level executives in future, thereby ensuring talent supply and lowering talent shortage risks. A detailed description of our systems are as follows:

Management competencies

We provide leadership, team management, project management, and other management competency training to employees with management potential, thereby building a management system and cultivating future management talent.

1

Professional competencies

We provide advanced professional competency training and development opportunities to professional employees in the R&D, production, and medical regulation domains, thereby building a professional system and helping these professional talents improve and gain a sense of achievement in technical domains.

2

► Dual-Track Diverse Talent Development Framework

Management competencies

Dual-axis and diverse talent development

Professional competencies

Training courses

- Design systemic training courses
- Provide customized training content for senior, mid-level, entry-level executives as well as general employees

Digital self-learning

- Establish digital learning platform and provide online courses, knowledge databases, case studies, and other resources
- Encourage independent learning in employees to enhance their capabilities

Overseas training opportunities

- Organize overseas exchanges and training programs to build international perspectives
- Promote professional and technical exchanges with overseas subsidiaries

Career development plans

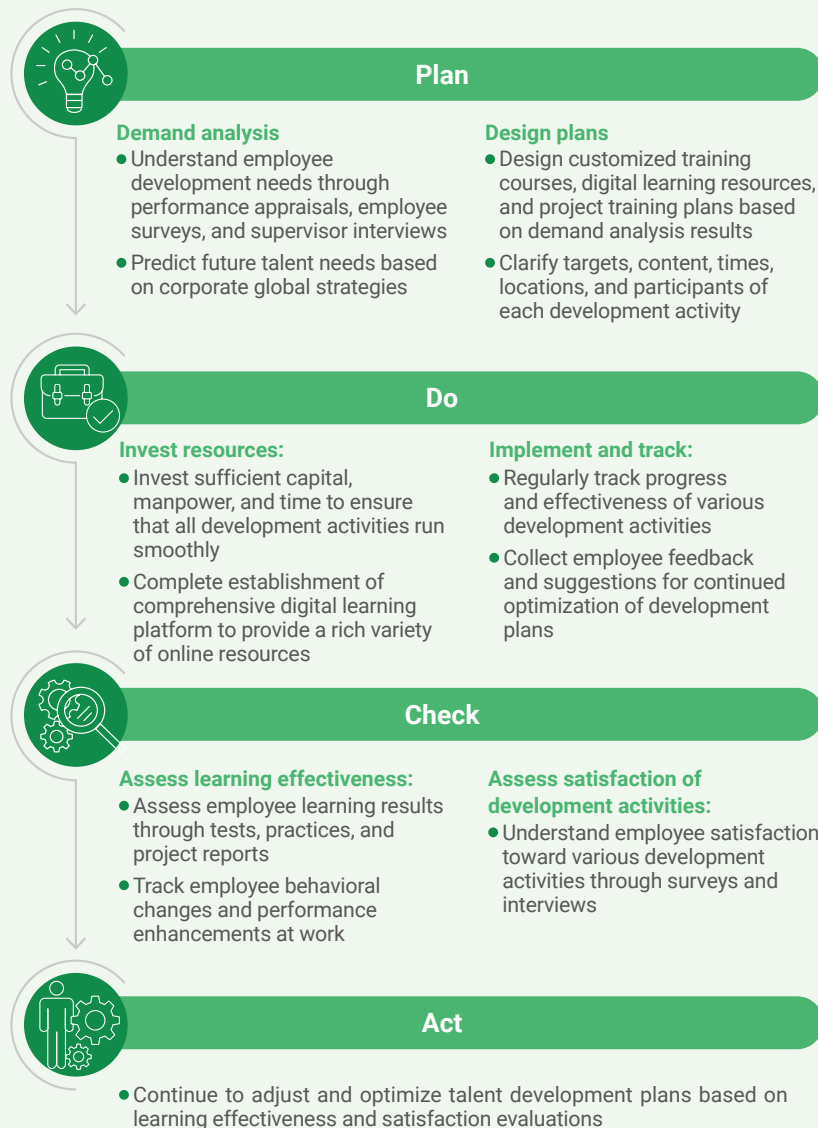
- Establish individual development plans (IDP) to help employees set their career goals and formulate development plans
- Provide career counseling services to help employees understand their strengths and development paths

Core values

Management and leadership

Professional skills

To ensure effective implementation of talent development systems, we continually optimize our systems through PDCA cycle adjustments. Implementations and assessments are as follows:



►Employee Education and Training in 2024

GRI 404-1 GRI 404-2

In 2024, PharmaEssentia Taiwan invested more than NT\$7.5 million in employee education and training, with specific implementations including establishing an online digital learning platform that officially went live in the fourth quarter, launching an online English learning project to cultivate international talents and build language capabilities; and implementing a R&D talent cultivation plan to evaluate key talent. PharmaEssentia Japan invested ¥5.7 million in training costs, with specific implementations including providing surveys of corrective measures and leadership training to the leadership team. PharmaEssentia US invested US\$500,000 in training costs, providing on-the-job training, digital learning, cross-competency training, self-learning and lecturer-led courses, and other diverse learning channels; leadership development and succession plans for employees with good potential; and on-site training, including but not limited to 3 professional sales certification courses and 48 hours of training per year. Panco invested NT\$100,000 in training costs, mainly focusing on quality regulation training to strengthen the fundamental knowledge of employees. We invested more than NT\$24 million in training costs in 2024. We cherish our talents and invite retired employees to serve as company consultants so they can train new employees while enjoying their retirement. Two of our employees applied for retirement in 2024 and were invited to consult, but both employees declined our invitation and chose full retirement.



2024 Employee Training Hours by Position

(Unit: Hours)

PharmaEssentia (Taiwan)							Panco Healthcare					
Employee type	Total training hours			Average training hours			Total training hours			Average training hours		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Executives	1,824.5	425	2,249.5	35	17	29	82	13	95	16.4	4.3	11.9
Non-executives	3,512	4,508.5	8,020.5	23.8	27.5	27.2	64.5	28.5	93	6.5	5.7	6.2
Total	5,336.5	4,933.5	10,270	29	26	27.6	146.5	41.5	188	9.8	5.2	8.2

PharmaEssentia USA							PharmaEssentia Japan					
Employee type	Total training hours			Average training hours			Total training hours			Average training hours		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Executives	4,881	4,795	9,676	125	94	108.7	1,748	76	1,824	52.9	5.42	38.8
Non-executives	155	540	695	5.5	22.5	13.4	0	0	0	0	0	0
Total	5,036	5,335	10,371	76.3	71.1	73.55	1,748	76	1,824	52.9	4.75	37.22

Note: Executives refer to managers and above. Training hours are rounded off to the first decimal point

2024 Employee Training Hours by Age

(Unit: Hours)

Employee type	PharmaEssentia (Taiwan)						Panco Healthcare					
	Total training hours			Average training hours			Total training hours			Average training hours		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Age 30 and below	329	653.5	982.5	12.7	16.7	15	0	0	0	0	0	0
Age 31-50	4,610.5	3,766	8,376.5	34.4	28	31.3	143.5	28.5	172	10.3	5.7	9.5
Age 51 and above	397	514	911	17.3	32	23.4	3	13	16	3	4.3	4
Total	5,336.5	4,933.5	10,270	29	26	27.6	146.5	41.5	188	9.8	5.2	8.2

Employee type	PharmaEssentia USA						PharmaEssentia Japan					
	Total training hours			Average training hours			Total training hours			Average training hours		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Age 30 and below	216	216	432	54	36	43.2	0	0	0	0	0	0
Age 31-50	2,941	3,820	6,761	77.21	115.8	95	1,140	76	1,216	67.06	12.67	52.86
Age 51 and above	1,879	1,299	3,178	78.2	36	52.9	608	0	608	38	0	23.38
Total	5,036	5,335	10,371	76.3	71.1	73.55	1,748	76	1,824	52.9	4.75	37.22

Note: Employee training hours include training provided to exited employees before they left the company

Note: PharmaEssentia (Taiwan), Panco, PharmaEssentia US, and PharmaEssentia Japan all used the same calculation basis

PharmaEssentia provides general training as well as appropriate employee training based on employee needs, including QPharma Learning Management System and KnowBe4 IT Training courses in the US, and compliance training and PC training courses in Japan. We also offer English enhancement programs and key talent cultivation programs.

2024 Employee Training Hours by Training Type

(Unit: Hours)

類型	PharmaEssentia (Taiwan)			Panco Healthcare			PharmaEssentia USA			PharmaEssentia Japan		
	Male	Female	Total hours	Male	Female	Total hours	Male	Female	Total hours	Male	Female	Total hours
Executive and general employee training	1,612	1,684	3,296	146.5	41.5	188	4,692	4,981	9,673	1,748	76	1,824
English enhancement program	3,724.5	3,249.5	6,974	-	-	-	-	-	-	-	-	-

Note: Executive and general employee training: Included training provided in Taiwan, QPharma Learning Management System and KnowBe4 IT Training courses in the US, and compliance training and PC training courses in Japan

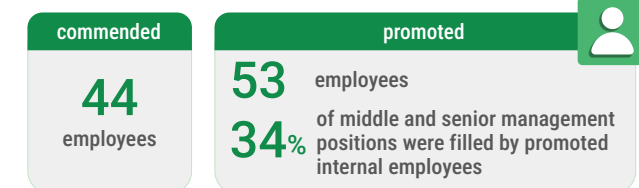
Note: Key talent cultivation programs include Courageous Conversations, Communicating with Courage, Radical Candor Accelerated Leadership Group courses, which are external leadership courses provided in the US

► Performance Appraisals GRI 404-3

PharmaEssentia conducts two performance appraisals each year to help employees and supervisors gain consensus on work targets through a circular process of goal setting, mid-year interviews, and year-end appraisals. This process also allows us to understand areas requiring improvement in employee work. The human resources department organizes employee participation in appropriate courses to improve work methods and efficiency so we can improve work capabilities and achieve corporate targets. Employees that perform well on annual performance appraisals receive awards and bonuses as incentives. New employees that have completed probation periods undergo performance interviews and appraisals conducted by their unit supervisors regarding their work during probation periods. Those who fail appraisals may have their employment contracts terminated in accordance with relevant regulations, or, upon mutual agreement, extend their probation period. Performance appraisal results are also used as a reference for reviewing employee career developments. Employees and supervisors use performance appraisals and corporate professional competency training blueprints to formulate personal career development plans, uncover employee potential, and continue to cultivate outstanding internal corporate talent. In 2024, all employees at PharmaEssentia (Taiwan), Panco Healthcare, PharmaEssentia US, and PharmaEssentia Japan (not including employees who had not completed their probation period or employees on leave without pay) underwent performance appraisals and career development reviews, achieving an employee appraisal rate of 100%.

Based on appraisal results for 2024:

PharmaEssentia headquarters



Panco Healthcare



To improve personal performance, motivate continued improvement in our colleagues, and build high-performance teams and organizations, PharmaEssentia appraised the following items:

New employee appraisals

Appraisal target: New employees

Appraisal method:
The human resources department provides work review information to new employees before the end of their probation periods in accordance with probation period stipulations in employment contracts. Completed work reviews are submitted to responsible supervisors for evaluation. Those who pass reviews are confirmed as regular employees, and those who fail to meet standards are informed by department supervisors whether their probation periods can be extended (and extension limits), or are handled in accordance with the Labor Standards Act.

Regular appraisals

Appraisal target: All employees

Appraisal method:
Managers of all levels regularly review work progress and deviations from targets (including gaps between behavioral performance and expectations) with their subordinates, provide timely feedback to those that have reached their targets, and formulate improvement action plans for those that fail to meet expectations. Managers also continue to review and record performance to serve as a reference for annual appraisals.

Annual appraisals

Appraisal target: All employees

Appraisal method:
We conduct two annual appraisals each year, an appraisal for the first half of the year in June and an appraisal for the second half of the year in December. The appraisal for the first half of the year covers January 1 to June 30, and the appraisal for the second half of the year covers July 1 to December 31.

Number of Appraised Employees (GRI 404-3)

Performance appraisals by gender

(Unit: Persons)

Type	PharmaEssentia (Taiwan)				Panco Healthcare				PharmaEssentia USA				PharmaEssentia Japan			
	Male		Female		Male		Female		Male		Female		Male		Female	
	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees
Annual performance appraisals	156	166	162	176	15	15	7	8	61	61	66	66	27	33	15	16

Note: Employees that had not completed their probation periods or who were on leave without pay did not undergo performance appraisals









Performance appraisals by position

(Unit: Persons)

職級	PharmaEssentia (Taiwan)		Panco Healthcare		PharmaEssentia USA		PharmaEssentia Japan	
	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees	Number of appraised employees	All employees
General employees	225	243	16	16	9	9	2	2
Entry level managers (Team leaders)	34	34	1	1	1	1	0	0
Mid-level executives (Managers and above)	39	44	4	4	18	18	21	28
Senior executives (Directors and above)	17	18	1	1	95	95	16	16
Management executives (Vice presidents and above)	3	3	0	1	4	4	3	3

Note: Employees that had not completed their probation periods or who were on leave without pay did not undergo performance appraisals

5.4 Talent Attraction and Retention

<div>Material Topics</div>	<div>Description of Impacts</div>	<div>Policies and Commitments</div>	<div>Responsible Unit</div>								
<div>Talent Attraction and Retention</div>	<p>In an era of rapidly changing global markets and intense competition, talent has become an important sustainability cornerstone for corporations. Therefore, we consider talent attraction and retention to be important development items and work to establish diverse recruitment channels, maintain industry-academia collaborations, optimize promotions, cultivate talent, and build international competitiveness.</p>	<p>Talent cultivation is PharmaEssentia's responsibility and commitment toward employees. We will continue industry-academia collaborations and expand diverse recruitment channels to attract outstanding talent, build friendly and safe work environments that can inspire employee motivation and commit them to long-term career developments, thereby retaining talent. PharmaEssentia established internal talent cultivation and development policies in the third quarter of 2024 to provide more diverse incentives.</p>	<ul style="list-style-type: none">● Sustainability Development Center-Employee Wellbeing Team● Human resources department and management● All unit managers								
<div>Response Measures and Management Actions</div>											
<div><ul style="list-style-type: none">● Implemented performance, promotion, and structural salary adjustments based on annual operational target achievements, personal performance appraisals, and outsourced surveys on salaries and benefits in response to government salary adjustment policies, establishing related procedures and incentives to protect the salaries and benefits of entry-level employees● Implemented “Education and Training Management Regulations” and “Talent Recommendation and Incentive Regulations” to provide talent training and development, thereby retaining talent● Provided flexible work conditions exceeding Labor Standards Act standards to attract talent● Hosted competitions to identify outstanding employees, recognize outstanding employee performance, and enhance employee sense of belonging</div>				<div><ul style="list-style-type: none">● Planned and implemented diverse recruitment plans, and used “AI tools” and “orientation tests” for objective talent selection● Formulated long-term benefits for female employees and raised the proportion of female executives● Long-term incentives: Provided new restricted employee shares (see PharmaEssentia's company prospectus) to new employees as well as supervisors and key talent that made special contributions to important corporate developments, and also offered employee stock options to attract and retain outstanding talent (see PharmaEssentia's company prospectus)● Established long-term organizational development plans● Planned regular participation in market salary surveys to ensure provision of salaries with market competitiveness, and developed diverse incentive measures to provide timely rewards for different employee groups</div>				<div><ul style="list-style-type: none">● Conducted employee satisfaction and employee engagement surveys in the fourth quarter of 2024● Promoted talent reserve mechanisms to integrate employee career developments and corporate development needs● Implemented employee assistance programs using external professional resources, and provided employee consultation and guidance to ensure that employees receive comprehensive care and support associated with psychological fitness, career management, health enhancement, and quality of life● Hosted regular employee activities to improve employee quality of life and ensure that employees lead healthy and happy lives</div>			
<div>Evaluation Mechanisms</div>	<div>Targets and Achievements in 2024</div>										
<div><ul style="list-style-type: none">● Use regular performance appraisals and career development reviews to serve as a basis for education and training/promotion/coaching/incentives (employee performance appraisals are conducted every June and December)● Employee satisfaction surveys</div>	<div><ul style="list-style-type: none">● Turnover rate was lower than 10%● Employee care and friendly work environment: 0 legal violations● Participated in 2024 Willis Towers Watson (WTW) salary survey to understand salary and benefit standards for continued maintenance of industry-leading standards● Occupational health and safety: 0 legal violations</div>				<div><ul style="list-style-type: none">● Global employee growth rate: 19.1%● Average global employee retention rate: 90.7%● Employee care and friendly work environment: 0 legal violations● Conducted global employee engagement surveys in 2024 to collect employee feedback, serving as a basis for adjusting HR policies/measures in 2025● 100% of employees were appraised</div>						



Targets

Short-Term Targets (1-2 Years):

Quickly attract talent in response to rapid corporate growth and manpower needs from completed factories

1. Optimize recruitment processes

- Simplify employment processes and establish recruitment systems to improve recruitment efficiency and digital management.
- Utilize diverse recruitment channels (LinkedIn, job banks, social media)

2. Improve employer brand visibility

- Post corporate culture and benefits systems on corporate website and social media platforms
- Promote future corporate potential talent markets at all campuses

3. Optimize performance and incentive systems

- Establish transparent and fair performance assessment systems
- Design incentive bonus systems and promotion channels

Mid-Term Targets (3-5 Years):

Implement the following mechanisms to improve retention rates as well as establish stable teams and culture

1. Establish effective employee training and development mechanisms

- Strengthen new employee training and on-the-job training programs
- Provide professional certification subsidies and interdepartmental rotation opportunities

2. Build good working atmospheres

- Regularly conduct employee satisfaction surveys and make improvements
- Strengthen internal communication mechanisms and supervisor coaching

Long-Term Goals (More Than 5 Years):

Establish talent sustainability strategies and corporate competitive advantages

1. Develop talent reserve and succession plans

- Establish succession teams for key positions
- Provide leadership cultivation programs for high potential (HiPo) talents

2. Build an attractive corporate culture

- Build a value-oriented (innovative, respectful, and sustainable) corporate culture
- Develop diversity, equity, and inclusion (DEI) strategies to attract talents with international diverse backgrounds

3. Strengthen long-term influence of employer brand

- Become the industry employer of choice
- Actively participate in social responsibility and sustainable development issues to enhance corporate image

► Remuneration System GRI 2-20

PharmaEssentia adheres to local labor standard laws and formulates remuneration policies (including highest governance policies and remuneration for senior management) based on salary management regulations, performance management regulations, and our articles of incorporation. Please refer to [2.1 Corporate Governance Framework](#) for more information. We strive to maintain industry-leading remuneration standards with performance, promotion, and structural salary adjustments adhering to annual operational conditions, personal annual performance appraisals, and third-party remuneration and benefits surveys and reports. PharmaEssentia US remuneration policies reference local regulations and AoN Radford Lifesciences Benchmarking Data, offering competitive salaries and bonuses. We also provide “employee stock options,” “employee subscriptions in cash capital increases,” “new restricted employee shares,” and other rewards to retain talent using revenue-sharing systems. If there is surplus at the end of the fiscal year, employee bonus distribution ratios for the year should be formulated, approved by the Board, and submitted to the shareholders meeting for ratification after taxes have been paid and any accumulated losses from previous years have been offset.

► Ratio of Wages for Entry-Level Employees to Local Minimum Wage

GRI 202-1

In 2024, PharmaEssentia (Taiwan) and PharmaEssentia US both provided salaries exceeding local minimum wage, which not only benefited employees, but also demonstrated our salary competitiveness.

Operational sites	Ratio of wages for male entry-level employees to local minimum wage	Ratio of wages for female entry-level employees to local minimum wage
PharmaEssentia (Taiwan)	1.35 : 1	1.4 : 1
Panco Healthcare	1.79 : 1	1.64 : 1
PharmaEssentia USA	5.5 : 1	6.4 : 1
PharmaEssentia Japan	3.7 : 1	2.7 : 1

► Full-Time Employee Salaries

Over the past three years, PharmaEssentia average and median salaries for non-executive full-time employees has increased year by year.

PharmaEssentia salaries for non-executive full-time employees over past 3 years

PharmaEssentia (Taiwan) (Unit: Thousand TWD)

	2022	2023	2024
Total number of employees	232	282	305
Total salaries	270,448	332,713	362,962
Average salaries	1,166	1,180	1,190
Median salaries	907	918	936

PharmaEssentia US (Unit: Thousand TWD)

	2022	2023	2024
Total number of employees	92	127	101
Total salaries	626,438	779,324	627,072
Average salaries	6,809	6,136	6,209
Median salaries	7,165	6,240	6,538

PharmaEssentia Japan (Unit: Thousand TWD)

	2022	2023	2024
Total number of employees	-	-	27
Total salaries	-	-	66,464
Average salaries	-	-	2,462
Median salaries	-	-	2,567

Note 1: Employee numbers were defined in accordance with the definition of "full-time employees not holding managerial positions" stipulated by the Taiwan Stock Exchange, including all Taiwanese and foreign employees (and permanent employees) within the corporation, but excluding employees in managerial positions, employees at overseas branches, part-time employees, and other exempt personnel

Note 2: Employee numbers at our US and Japanese subsidiaries were calculated according to the definition used for Taiwan

► Employee Benefits and Care

PharmaEssentia established the employee welfare committee in 2013. The committee convenes 4 times every year, and works with company management to jointly formulate employee benefits and activities. In 2024, total expenditures for employee benefits at PharmaEssentia and Panco amounted to NT\$6.16 million, an increase of 56% compared to the previous year, and a total of 1,491 employees applied for these benefits. We plan to establish emergency relief regulations in 2025 so our employees who are unable to work and face financial difficulties due to serious diseases and other factors can apply for emergency relief support to cover their basic living needs.

To attract talent, PharmaEssentia not only provides labor insurance and health insurance in accordance with law, but also provides the following employee benefits and care items superior to market standards:



- Five days of sick leave with full pay, superior to the stipulations of the Labor Standards Act, which only offer half of regular payments for sick leave days

- Bonuses for three major festivals, project bonuses

- Long-term employee incentive programs such as employee stock options, new restricted employee shares, and employee subscriptions in cash capital increases

- **Insurance plans:** Group insurance and overseas travel insurance

- **Employee activities:** Health examinations, weight loss activities, relaxing massages, general leave without pay, EAP health lectures, commendations of outstanding employees, special store discounts, and free taxis for night shift workers

- **Flexible leave system:** Some components superior to Labor Standards Act leave systems

- **Flexible working hours:** We help our employees balance work and family time through flexible working hours (8:00-9:30 at Taipei office and 8:00-8:30 at Taichung Plant) so they can use their time more effectively

- Remote work

- **Friendly workplace environments:** Provide employee maternity allowances, childcare services, wedding subsidies, and marital leave

- **Child-friendly measures:** Convenient parking spaces during pregnancy; lactation rooms established according to law; maternity allowance of NT\$6,000; childcare programs offered by collaborating kindergartens; maternal health protection (pre-partum/post-partum) regulations; and pregnancy, childbirth, and parental leave without pay. PharmaEssentia provides full pay for 10.975 weeks of maternity leave and paternity leave



► Retirement System GRI 401-2 GRI 404-2

PharmaEssentia appropriate pensions in accordance with law. Employees eligible for the old pension system deposit 2% of monthly salaries into a pension reserve account at Bank of Taiwan. Employees under the new pension system appropriate 6% of salaries each month to their personal pension accounts based on their pension levels. Panco employees all participate in the new pension system, and 6% of salaries are appropriated to their personal pension accounts based on their pension levels.

► Parental Leave Policies and Current Conditions

To help employees achieve balance between work and family, PharmaEssentia (Taiwan), Panco, PharmaEssentia Japan, and PharmaEssentia US all provide parental leave benefits. PharmaEssentia Japan also offers flexible working hours and work-from-home opportunities. Primary caregivers can apply for more than 30 weeks of paid leave and non-primary caregivers can apply for more than 4 weeks of paid leave. In 2024, 26 employees at PharmaEssentia (Taiwan) and Panco were eligible to apply for parental leave without pay, and 3 employees actually applied for parental leave without pay. Reinstatement rates and retention rates all reached 100%. No employees at PharmaEssentia Japan were eligible to apply for parental leave without pay.

2024 Parental Leave Reinstatement and Retention Statistics GRI 401-3

Indicator	PharmaEssentia (Taiwan)		Panco Healthcare		PharmaEssentia USA	
	Male	Female	Male	Female	Male	Female
Number of employees eligible for parental leave without pay in 2024	11	12	2	1	6	6
Actual number of applicants for parental leave without pay in 2024	0	3	0	0	0	3
Number of expected reinstatements in 2024 (A)	1	4	0	0	0	1
Number of actual reinstatements in 2024 (B)	1	4	0	0	0	1
Reinstatement rate for 2024 (B/A)(%)	100%	100%	0	0	0	100%
Number of total reinstatements in 2023 (C)	1	3	0	0	0	0
Number of people still in service 12 months after reinstatement in 2023 (D)	1	3	0	0	0	0
Retention rate for 2024 (D/C)(%)	100%	100%	0	0	0	0

Note: Based on the number of employees who applied for maternity leave or paternity leave from January 1 to December 31, 2024, and who were still employed as of December 31, 2024

► Maternal Care and Breastfeeding Rooms

In response to government maternity and child health and safety policies, we provide nursing care services covering consultations and follow-ups on physical and ergonomic hazards, work-related stresses, and personal health risks for pregnant employees starting from pregnancy until one year after childbirth to prevent and reduce potential maternal hazards. To protect infant and child health, we also stipulate that female employees are not allowed to work at tasks that are harmful to infants during pregnancy and breastfeeding periods. PharmaEssentia set up breastfeeding rooms in accordance with law and received the Taipei City Government Department of Health Excellent Breastfeeding Room Certification in 2023. This certificate is valid from 2023 to 2026.



PharmaEssentia Excellent Breastfeeding Room Certification

► Employee Assistance Program

We offer on-site health services, EAP counseling, return-to-work assessments, assistance on major events, and other diverse employee assistance programs to care for employee health while building a healthy and friendly workplace environment.

On-site health care services

Physicians provide three 2-hour on-site services every year, nurses provide three 2-hour on-site services every month, and rehabilitation physicians provide non-periodic on-site factory services. As of 2024, a total of 41 employees at our Taichung Plant participated in health education activities and received face-to-face guidance

Implementation Results

EAP counseling services

Professional certified personnel provide employee counseling and support on issues that could affect work productivity. As of 2024, a total of 13 employees have received counseling

Implementation Results

Employee return-to-work assessments

Provide employee return-to-work assessments to match employees with suitable jobs

Implementation Results

Support for major events

We provide care and support to employees affected by major incidents, serious injuries, or serious illnesses; support basic needs for families of deceased employees; and offer funeral allowances to bereaved families when necessary

Implementation Results

► Employee Satisfaction Surveys

We commissioned a third-party consulting company (WTW) to conduct an employee engagement survey in the fourth quarter of 2024. A total of 433 employees around the globe participated in this survey, achieving an overall participation rate of 72%. Survey results indicated that more than 90% of employees understood their job responsibilities and clearly understood our vision and overall targets; our employees also expressed high levels of recognition toward our communications associated with targets and their job responsibilities, as well as the support received from direct supervisors. Compared to industry peers, our management team's communications on change management and work environments encouraging innovation received high recognition from our colleagues. However, there was still room for improvement on realizing employee potential and fostering trust in leadership. Our colleagues also hope to see appropriate authorizations and more client-oriented company processes, as well as clearer career development pathways to help them realize their full potential. We reported the results of the employee engagement survey to senior management to help the management team understand employee opinions, and our human resources department will help to organize improvement action workshops to propose specific action plans for important improvement items, facilitate subsequent implementation and tracking, compile improvement strategies and employee communication results, and incorporate corporate strategies and targets.



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

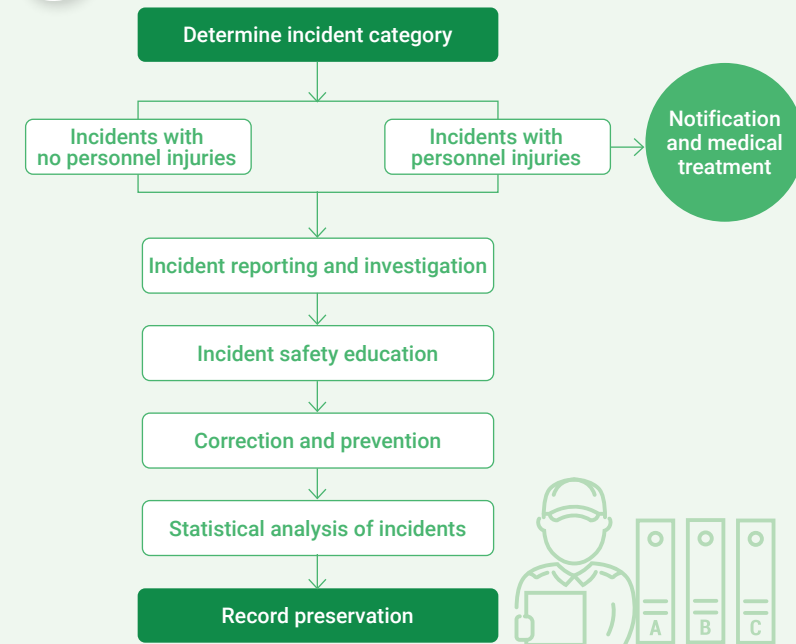
1 Implement emergency response procedures in the event of fires, explosions, chemical spills, and natural disasters to prevent incident escalation and personnel injuries, prioritize personnel safety, and provide appropriate care for injured personnel.



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



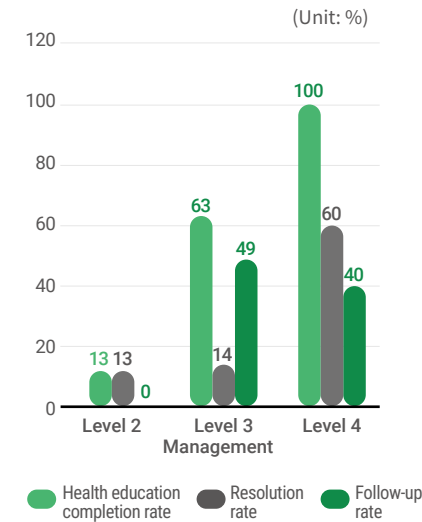
Fire extinguishing training
(sunny day training)



► 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 kgCO₂e 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.