

## PharmaEssentia Corporation Remuneration Committee

### 1. Key points of the annual work of the Remuneration Committee

To strengthen company management and board functioning and to improve the remuneration system of all company board members and managers, the regulations of Article 14-6 of the Securities and Exchange Act and the “Regulations Governing the Appointment and Exercise of Power by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange” published by the Financial Supervisory Commission on March 18, 2011 in letter number 1000009747 were referenced. The resolution to establish the “Remuneration Committee” and the “Regulations on Remuneration Committee Organization” was passed at the board meeting in February 2014. In addition, the resolution appointing the first “Remuneration Committee” members was passed.

### 2. Remuneration Committee composition

For the fourth Remuneration Committee of the company, independent board members JinnDer Chang, Patrick Y. Yang, JienHeh Tien and Professor Mingchuan Hsieh were appointed as the committee members by the board.

### 3. Operation situations of the Remuneration Committee

- (1) The Remuneration Committee has four members.
- (2) The tenure of the members of the committee is August 5, 2021 to August 4, 2024.

The Remuneration Committee had 3 meetings (A) in 2023, and the member qualification and attendance were as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) [B/A]	Notes
Chair	JinnDer Chang	3	0	100%	
Member	Patrick Y. Yang	3	0	100%	
Member	JienHeh Tien	3	0	100%	
Member	MingChuan Hsieh	3	0	100%	
Other matters of note:					
<ol style="list-style-type: none"> <li>1. In the event the Board of Directors does not adopt or modify the suggestions of the Remuneration Committee, the date and term of the Board of Directors meeting, motion content, resolutions of the Board, and the Board’s resolution and Company’s response to the opinions of the Remuneration Committee shall be recorded: none.</li> <li>2. In the event a motion of the Remuneration Committee encounters dissenting opinions or reservations from committee members and is accompanied with records or written statements, the Remuneration Committee Meeting date and term, motion content, opinions of all members and response to the opinions shall be recorded: none.</li> </ol>					

3. Motions and resolutions of the 2023 Remuneration Committee Meeting

Time	Motion	Resolution
2023 1st Remuneration Committee Meeting (2023.2.24)	1. Reviewed the management team's performance evaluation of 2022. 2. Reviewed the management team's 2023 salary increase	Passed without objection by all participating committee members.
2023 2nd Remuneration Committee Meeting (2023.3.9)	The first issuance of Employee Restricted Stock Awards.	Passed without objection by all participating committee members and submitted to the Board for resolutions.
2023 3 <sup>rd</sup> Remuneration Committee (2023.12.8)	The second issuance of Employee Restricted Stock Awards.	Passed without objection by all participating committee members and submitted to the Board for resolutions.