



2024 永續報告書

Sustainability Report

生達化學製藥股份有限公司

Standard Chem.&Pharm. CO.,LTD.

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About the Report

Standard Chem & Pharm CO.,LTD (hereinafter referred to as Standard or the Company) was founded in 1967. The Company's primary business is the manufacturing of Western pharmaceutical formulations. Standard focuses on developing generic pharmaceuticals domestically and internationally for products with strategic advantages, differentiation, and potential. The Company also maintains control over the supply chain, including raw materials and upstream and downstream suppliers. Furthermore, Standard is committed to implementing production management systems that adhere to international GMP standards and a globalized marketing strategy. This report discloses how Standard, under the goals of sustainability and business operations, addresses stakeholder concerns regarding various issues.

Guidelines for Report Compilation

This report references the 2021 edition of the guidelines published by the Global Reporting Initiative (GRI) and includes dedicated chapters for disclosing climate-related information. It presents performance data for Standard in various aspects, including corporate governance, environmental sustainability, employee relations, social care, and engagement for the year 2024. This report serves to inform stakeholders about Standard's operational effectiveness in corporate sustainability and demonstrates the determination and efforts towards sustainable development. Any adjustments made to the data categories disclosed in this report will be explained separately within the report. The financial figures in this report are prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, interpretations and announcements issued and approved by the Financial Supervisory Commission. These figures have been audited and verified by PricewaterhouseCoopers Taiwan and are presented in New Taiwan Dollars (NTD) unless otherwise indicated.

Report Management Approach

The information in this report is provided by responsible personnel from various relevant departments. The data and statistics have been reviewed by department heads for their appropriateness, the accuracy of content, and completeness. Subsequently, an editorial team has compiled and authored the report. Following review by the audit unit, and the Chairman and General Manager, it is scheduled for release. Approval by the board of directors is anticipated in August 2025.

Scope and Boundaries of the Report

The content of this report primarily consists of individual data. The scope and boundaries encompass Standard's factories, Factory 1 and Factory 2, as well as its offices in Taipei, Taichung, Chiayi, and Kaohsiung. The report covers the specific implementation of various significant themes in the areas of corporate governance, environmental sustainability, employee relations, social care, and engagement, all of which are of interest to stakeholders.



Reporting Period and Release

The Company's sustainability report was first published in September 2014, and it is compiled annually. In 2019, it was made publicly available on the company's website for viewing. The reporting period for this report is the fiscal year 2024 (from January 1, 2024, to December 31, 2024), covering various sustainability initiatives and performance, including relevant operational systems and activities. The report emphasizes the management and performance of various significant themes. To present related management performance comprehensively and comparably, certain content includes periods before January 1, 2024, and after December 31, 2024. This version is released in August 2025, with the next version expected to be released in August 2026.

Contact Information

The Company greatly appreciates your willingness to share your feedback, and we will listen attentively and strive for improvement with the utmost sincerity. If you have any comments or suggestions, please feel free to contact us using the following information:

Issuer: Standard Chem. & Pharm. CO., LTD.

Address: No. 154, Kaiyuan Road, Xinying District, Tainan City, Taiwan

Company Website: <http://www.standard.com.tw>

Email: info@standard.com.tw

Phone: +886-6-6361516

Contacts: Company Spokesperson: Manager Grace Chen (Ext. 6009)

Editorial Team: Miss Rongyi ,Chi (Ext. 6106)

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Third-Party Assurance

As of the fiscal year 2024, the Company has not yet engaged external third parties to provide assurance on the content of this report.



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Message from the Chairman

Tzu-Tin Fan

Chairman and General Manager

“Integrity, Uprightness, Pursuit of Excellence, and Innovation are Standard's commitments to corporate social responsibility.”

范滋庭



Since its establishment, Standard Chem. & Pharm. Co., Ltd. has always upheld the philosophy of “Integrity, Justice, Excellence, and Innovation for the Benefit of Humanity,” with “Integrity, Justice, Pursuit of Excellence, and Innovation” as its core management values. We are committed to “providing higher-quality products, more advanced technologies, and more comprehensive services,” and through integrating resources, creating efficiency, advancing development, and promoting the spirit of sustainable growth, we strive to achieve the five major goals of “Customer Satisfaction, Employee Happiness, Shareholder Support, Government Approval, and Managerial Pride.” We aspire for Standard Chem. & Pharm. to become an ideal place for talent to maximize their potential, as well as a corporate model that creates wealth and serves society, fulfilling our mission to benefit both self and others, and to enhance human well-being. In practicing ESG, Standard Chem. & Pharm. continues to dedicate itself to building a friendly workplace and promoting corporate sustainability.

Operational Performance and Innovative Development : We pursue steady profit growth and regard sustainable operations as both our responsibility and obligation. Since 2016, Standard Chem. & Pharm. has achieved eight consecutive years of growth in net profit after tax, earnings per share, and dividend distribution. In terms of R&D, we focus on high-barrier, high-technology generic drugs. Over the past three years, we have obtained 13 domestic and 32 international drug licenses, including nine first-to-market generics in Taiwan and six Paragraph IV products that challenge originator patents, demonstrating our international competitiveness.

Environmental Sustainability and Green Practices : We have embedded the concept of “environmental protection, energy saving, and love for the Earth” into our daily culture, promoting energy conservation, carbon reduction, and resource recycling. As early as 2014, we completed our first carbon inventory and obtained a verification statement, continuing to conduct annual carbon inventories to meet the Financial Supervisory Commission’s requirement for all listed companies to complete carbon disclosure by 2026. In 2024, our green procurement amounted to NT\$9.87 million, earning us the “2023 Outstanding Green Procurement Enterprise” award from the Tainan City Environmental Protection Bureau.

Employee Care and Talent Development : We value creating a safe and friendly workplace, providing benefits and development opportunities that exceed the requirements of the Labor Standards Act. In addition to annual free health checkups, we strengthen learning capabilities through E-learning and training programs, with total training hours in 2024 reaching 144,889 hours, averaging 37.2 hours per employee. We also promote the Employee Assistance Program (EAP), offering psychological counseling to support physical and mental well-being.

Social Engagement and Public Welfare : Adhering to the principle of “giving back to society what is taken from society,” Standard Chem. & Pharm., together with the Fan Tao-Nan Cultural and Educational Foundation, continues to promote public welfare initiatives such as the “Scholarship Program,” “Hope After-school Tutoring Project,” and nutritional lunch subsidies to help disadvantaged children. In 2024, we organized the 39th “Standard Cup National Table Tennis Championship” and the “Standard Cup Children’s Drawing Competition.” We also collaborated with more than ten universities to provide internship opportunities, with 12 students participating in 2024, thereby strengthening industry-academia connections.

Since our founding in 1967, Standard Chem. & Pharm. has steadily grown with the support of all sectors of society. We sincerely thank all past and current colleagues for their dedication, our shareholders for their trust, and the public for their support. Thank you for taking the time to read this report, and we welcome your valuable feedback to help us continue advancing toward a sustainable future.

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Performance and Contributions in the past 3 Years

Our company has received numerous accolades and honors in the fields of pharmaceutical technology, education contributions, and social responsibility, demonstrating our commitment to the interests of stakeholders and sustainable development. These achievements reflect the Company's core values, and we are truly grateful for the support and recognition from all sectors. In the future, we will continue to dedicate ourselves to making further contributions to society and striving for greater recognition and accomplishments.

Y2022

- ▶ Awarded the 2022 Pharmaceutical Technology Research and Development Award - Bronze Award in the Manufacturing Technology Category for 'Tamlosin prolonged release tablets 0.4mg.' This recognition adds to our collection of 4 gold, 3 silver, and 8 bronze awards.
- ▶ The Fan Dao Nan Foundation received the 111th Ministry of Education's Social Education Contribution Award.
- ▶ Standard, Syngen, and SYN-TECH, three affiliated companies, jointly established a volunteer fire brigade and held an inauguration ceremony with the presence of Mayor Huang, Wei-Che.
- ▶ In response to the Tainan City government's initiative to promote 'Air Quality Purification Zones' and contribute to the community, we, in partnership with the Tuku Neighborhood Community Development Association in Xinying District, have collectively to maintain the surrounding of Tukuli Station



Y2023

- ▶ Standard donated a disaster inspection vehicle to the Xinying Fire Brigade to support firefighters in disaster assessments, rescue operations, and logistics supply.
- ▶ Hosted the 38th Standard Cup Children's Drawing Competition.
- ▶ Hosted the 38th Standard Cup National Table Tennis Championships.



Y2024

- ▶ The Standard Group "Safety and Health Family" has been honored with the Excellence Award by the Tainan City Government Bureau of Labor.
- ▶ Subsidiary Syn-Tech and parent company Standard Chem. & Pharm. were awarded first place and third place, respectively, in the "2024 Net-Zero Industry Competitiveness" awards presented by the 21st Century Foundation.
- ▶ Standard Chem. & Pharm. established the "Dakang Sports & Health Center," which in 2024 received the "Sustainable Operation Award" under the Silver-haired Fitness Club Program from the Tainan City Public Health Bureau.
- ▶ In December 2024, Standard Chem. & Pharm. was honored with the "2023 Outstanding Green Procurement Enterprise in Tainan City" award from the Tainan City Environmental Protection Bureau.



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Integrity, Innovation, Mutual Prosperity, and Mutual Benefit

Our company upholds the business philosophy of “Integrity, Sincerity, Excellence, and Innovation, Benefiting Humanity.” In 2022, we revised the Sustainable Development Policy and the Sustainable Development Code of Practice, and in 2024, we established the Sustainable Information Management and Control Procedures. We continuously promote the implementation of sustainable operations, making active contributions to the health of all humankind. The company firmly believes that corporate social responsibility, in addition to pursuing operational performance, should integrate the interests of shareholders, employees, customers, the general public, and all stakeholders, thereby jointly fostering social prosperity and progress.

Establishment	Y1967
Listing	Y1995
Stock Code	1720
Capital	NTD 1.787 billion
Number of Employees	829人
Chairman	Tzu-Tin Fan (Concurrently serving as General Manager)
Industry Sector	Biotechnology and Medical Industry

Environmental, Health, and Safety Policy

Compliance with Regulations, Health Promotion Energy Efficiency, Carbon Reduction, Pollution Prevention Continuous Improvement, Sustainable Operations Caring for the Earth, Benefiting Humanity

Business Principles

Customer Satisfaction
Employee Contentment
Shareholder Willingness
Government Approval
Successful Operation

Business Ethos

Business Philosophy

Quality Policy

Quality First
Customer Satisfaction

Honesty, Integrity, Excellence, Innovation Benefiting Humanity

Advancing Development Sustainable Growth

Operational Policy

Steady and Reliable Proactive Innovation

Operational Approach

Rigorous Attention to Detail Continuous Improvement

生達化學製藥
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Uphold the Mission, Pursue Excellence

Our company was established in June 1967 with government approval, and the factory construction was completed in the same year. In 1995, we went public (Stock Code: 1720). Our founding mission is to develop domestically produced pharmaceuticals for the benefit of humanity, guided by the principles of benefiting others and ourselves, and uniting the interests of shareholders, employees, customers, and the general public.

Since our inception, we have been committed to the business philosophy of "Advancing Development, Sustainable Growth" and the operating approach of "Steady and Reliable, Proactive Innovation." With the concerted efforts of all shareholders and employees, along with the support and care of people from all walks of life, we have leveraged group resources to develop distinctive and branded products with a solid foundation. We continuously expand our business, enlarge our facilities, invest in precision equipment and instruments, introduce cutting-edge technologies, strengthen our organizational structure, and enhance our corporate capabilities.

Adhering to the spirit of "Rigorous Attention to Detail, Continuous Improvement" and strict scientific management, we have successfully implemented systems and obtained certifications such as ISO 9001, ISO 14001, ISO 45001, and PIC/S GMP. Since 2000, we have received official audits and recognition from various advanced manufacturing facilities in the United States, Japan, Australia, Taiwan, South Korea, and other countries.

Our core business focuses on Western pharmaceuticals, and our main products include Western pharmaceuticals, dietary supplements, and active pharmaceutical ingredients. The product categories encompass tablets, injections, ointments, capsules, and liquids. Our sales channels include hospitals, clinics, pharmacies, long-term care centers, medical service offices, and chain stores. Our global sales network spans over 30 countries, including Japan, Mainland China, Southeast Asia, and South Korea, earning high acclaim from overseas partners.

Our company deeply values this honor and will continue to adhere to our founding mission, operating principles, and business philosophy, which uphold the values of integrity, excellence, and benefiting humanity. We are committed to working together, accelerating research and innovation, manufacturing high-quality and affordable products, and providing community services as a token of appreciation for the support and care from all sectors. We aspire to be an enduring public institution that enhances social welfare, with the aim of 'Taking from Society, Giving back to Society.' We will continue to invest in expansion, creating an ideal platform for various talents to fulfill their aspirations and showcase their abilities.



2022 . 02 . 14

President Tsai Ing-wen meets with the recipients of the Outstanding Biotechnology Industry Gold Award.



2022 . 11 . 10

Awarded the Ministry of Education's Social Contribution Award



2022 . 12 . 02

Pharmaceutical Awards totaling 4 gold, 3 silver, and 8 bronze

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Product Revenue Information

In 2024, the Company's main sales regions were primarily focused in Taiwan (87.2%), Southeast Asia (7.5%), South Korea (2.5%), and Japan (1.5%). The company is dedicated to the development of specialty formulations, new products, and innovative drug delivery systems. It integrates resources from the biopharmaceutical industry in Taiwan, operates with an international business model, and collaborates with foreign strategic alliance partners to seek opportunities for generic pharmaceutical products in the international market. This approach helps reduce research and development costs and shortens product development timelines, fostering the internationalization of the pharmaceutical industry in Taiwan and entry into the global market for generic pharmaceuticals.

Western Pharmaceutical

As a percentage of annual total revenue **96%**

Tablet Category **63%** Capsule Category **8%** Other **7%**
Liquid Category **10%** Injection Category **8%**

Our company is certified and registered under various systems, including ISO 9001, ISO 14001, ISO 45001, and PIC/S GMP. We have also been awarded the National Biotechnology and Medical Quality Gold Award. Over the years, we have continued to develop high-quality medical and health industries, adhering to stringent quality assurance from pharmaceutical giants, rigorous manufacturing processes, and the use of high-quality, safe raw materials.

- Cardiovascular System
- Metabolic System
- Topical Dermatological
- Urogenital System and Sex Hormones
- Anti-Infectives
- Respiratory System
- Musculoskeletal System
- Digestive System
- Nervous System
- Circulatory System
- Other

Dietary Supplements

As a percentage of annual total revenue **4%**

Since 2002, we have been combining the expertise of doctors, pharmacists, and nutritionists to establish a series of health supplement brands, including 'Health Life,' 'Energy Family,' 'HEALTH GO,' from a preventive medicine perspective. We offer health supplements that are 'Professional, Genuine, Trustworthy, and Considerate.'

- Probiotic Plus
- Marine Collagen Silk Protein Drink
- Radiant-C Slow Release Tablets
- Nutritional Supplement
- Natto Red Yeast Rice Capsules
- Glucomait
- Good Vision Plus
- Cranberry Probiotics
- Burdock Defense Praise
- Coenzyme Q10

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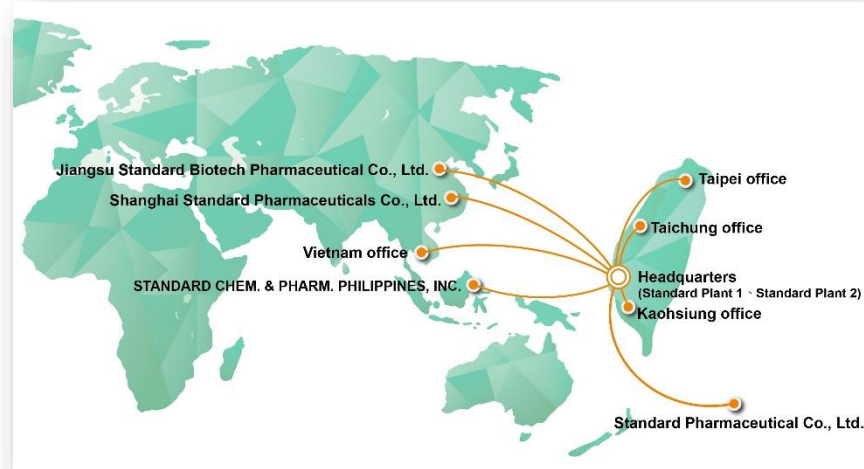
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Operational Locations



Our company is headquartered in Xinying District, Tainan City, with Standard Plant 1 and Standard Plant 2. We also have offices in Taipei, Taichung, Chianan (located within Standard Plant 2), and Kaohsiung. Our overseas operations and international offices are spread across China and Southeast Asia.

Taipei office

Address : 4th Floor, 158 Songjiang Road,
Zhongshan District, Taipei City
Phone : +886 2-2523-6641



Standard Plant 2

Address : 154 Kaiyuan Road,
Xinying District, Tainan City
Phone : +886 6-6361516



Standard Plant 1

Address : 6-20 Tuku, Tuku Village,
Xinying District, Tainan City
Phone : +886 6-6361511

Taichung office

Address : 3F, No. 2-143, Wuchuan Road,
West District, Taichung City
Phone : +886 4-2372-8785

Kaohsiung office

Address : 3F-1, 185 Fuguo Road,
Zuoying District, Kaohsiung City
Phone : +886 7-5575357

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In addition to pursuing sustainable operations and maximizing shareholder value, our company also strives to establish transparent and effective communication channels with all stakeholders. This effort is made to understand the needs and expectations of various stakeholders as crucial reference points for formulating the Company's corporate sustainability development policies and initiatives.

The stakeholders referred to in this report are those identified by the company through its practical interactions with stakeholders based on the Company's operating principles, policies, values, the five realms of operation, corporate mission, vision, and other essential criteria. These 10 stakeholders have been identified as a result of this process :



Employees



Customers



Shareholders



Suppliers



Local Communities



Government Agencies



Investment Institutions



Media



Non-Governmental Organizations



Academic Institutions

Communication with Stakeholders

The Company values the needs and expectations of its stakeholders and has established relevant mechanisms and diverse transparent channels for interaction with key stakeholders. These channels include the Company's website, annual shareholders' meetings, corporate briefings, investor hotlines and email, customer satisfaction surveys, customer visits, corporate visits, participation in external associations or organizations, and the organization and participation in briefings and seminars. Through these communication channels, the Company gains practical insights into the issues or suggestions that concern its stakeholders.

Under the leadership of the management team, each issue is managed in accordance with the Company's system, involving information gathering, communication, and responses, and serves as a reference for formulating operational policies and strategies and managing various areas of interest.

Communication Mechanisms and Channels

Stakeholder Categories	Contact Point	Contact Information
Customers/Consumers	Medicine Marketing Planning Department. Hsiang-Yu Liao Assistant Manager	06-6361516#6216
Suppliers	Management Dept. Chung-Yuan Lu Manager	06-6361516#6132
	Procurement Department Winnie Huang Deputy Manager	06-6361516#5211
Investors	Acting Spokesperson Shu-Hua Chen Manager	06-6361516#6009
Employees	Management Dept. Chung-Yuan Lu Manager	06-6361516#6132
	Whistleblower Mailbox and Complaint Hotline Improvement Platform Standard Line@	box@standard.com.tw
Others	Acting Spokesperson Shu-Hua Chen Manager	06-6361516#6009

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Key Stakeholder Concerns and Communication

Employees

Primary Areas of Concern

- ✓ Talent Cultivation and Development
- ✓ Talent Attraction and Retention
- ✓ Operational Performance
- ✓ Workplace Health and Safety
- ✓ Corporate Governance



Communication Channels	Communication Frequency
• Bulletin Board/Monthly Awareness Campaigns	• Irregular/Monthly
• Performance Assessment/Employee Welfare Committee	• Twice or more annually/Immediate
• Internal Announcements/Labor-Management Meetings	• Multiple times per month/Once per quarter
• Employee Education and Training/In-Service Training Programs	• Multiple times per month
• Performance Appraisals	• Twice or more annually
• Employee Health Checkups/Safety and Health Education	• Once per year/Multiple times per year

Customers

Primary Areas of Concern

- ✓ Product Quality and Responsibility
- ✓ Customer Health and Safety
- ✓ Innovation and Research & Development
- ✓ Customer Relationship Management
- ✓ Integrity in Business



Communication Channels	Communication Frequency
• Customer Service Hotline/Email	• Immediate
• Factory Audits and Visits	• Irregular
• Trade Shows/Seminars/Educational Workshops	• Multiple times annually
• Business Meetings	• Multiple times per month
• Surveys/Business Interviews	• Once per year/Multiple times per month

Shareholders

Primary Areas of Concern

- ✓ Integrity in Business
- ✓ Operational Performance



Communication Channels	Communication Frequency
• Company Website (Investor Relations Section)	• Irregular
• Corporate Briefings	• Twice annually
• Shareholders' Meeting/Annual Report	• Once annually
• Spokesperson Hotline and Email	• Immediate
• Company Financial Statements	• Quarterly/Annually
• Public Information Observation Platform	• Immediate

Suppliers

Primary Areas of Concern

- ✓ Supplier Management



Communication Channels	Communication Frequency
• Supplier Management and Audits	• Multiple times per year
• Phone Negotiations/On-Site Inspections	• Immediate
• Occupational Health and Safety Regulations Promotion	• Immediate

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Key Stakeholder Concerns and Communication

Government Agencies

Primary Areas of Concern

- ✓ Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management

- ✓ Product Quality and Responsibility
- ✓ Workplace Health and Safety
- ✓ Regulatory Compliance
- ✓ Corporate Governance



Communication Channels

Communication Frequency

- | | |
|--|-----------------------------------|
| • Regulatory Authority Audits and Visits | • Irregular |
| • Official Correspondence | • Irregular |
| • Public Information Observation Platform | • Immediate |
| • Regulatory Authority Filing and Declaration System | • Monthly/Quarterly/Semi-annually |

Local Communities

Primary Areas of Concern

- ✓ Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management

- ✓ Social Engagement
- ✓ Regulatory Compliance
- ✓ Waste Management



Communication Channels

Communication Frequency

- | | |
|--|-------------|
| • Local Community Communication/Visits | • Immediate |
| • Company Website and Email | • Immediate |
| • Charitable Donations/Charitable Activities | • Irregular |

Non-Governmental Organizations (NGOs)

Primary Areas of Concern

- ✓ Social Engagement



Communication Channels

Communication Frequency

- | | |
|------------------------|---------------------------|
| • Charitable Donations | • Multiple times per year |
| • Event Participation | • Multiple times per year |

Investment Institutions

Primary Areas of Concern

- ✓ Operational Performance
- ✓ Corporate Governance



Communication Channels

Communication Frequency

- | | |
|--|----------------------|
| • Company Website (Investor Relations Section) | • Irregular |
| • Corporate Briefings | • Twice annually |
| • Shareholders' Meeting/Annual Report | • Annually |
| • Spokesperson Hotline and Email | • Immediate |
| • Company Financial Statements | • Quarterly/Annually |
| • Public Information Observation Platform | • Immediate |

Media

Primary Areas of Concern

- ✓ Operational Performance
- ✓ Corporate Governance



Communication Channels

Communication Frequency

- | | |
|---|------------------|
| • Spokesperson Hotline and Email | • Immediate |
| • Press Releases | • Immediate |
| • Public Information Observation Platform | • Immediate |
| • Corporate Briefings | • Twice annually |

Academic Institutions

Primary Areas of Concern

- ✓ Talent Attraction and Retention



Communication Channels

Communication Frequency

- | | |
|----------------------------|---------------------------|
| • Accepting Visitor Groups | • Multiple times per year |
|----------------------------|---------------------------|

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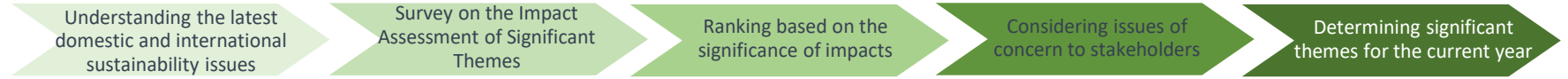
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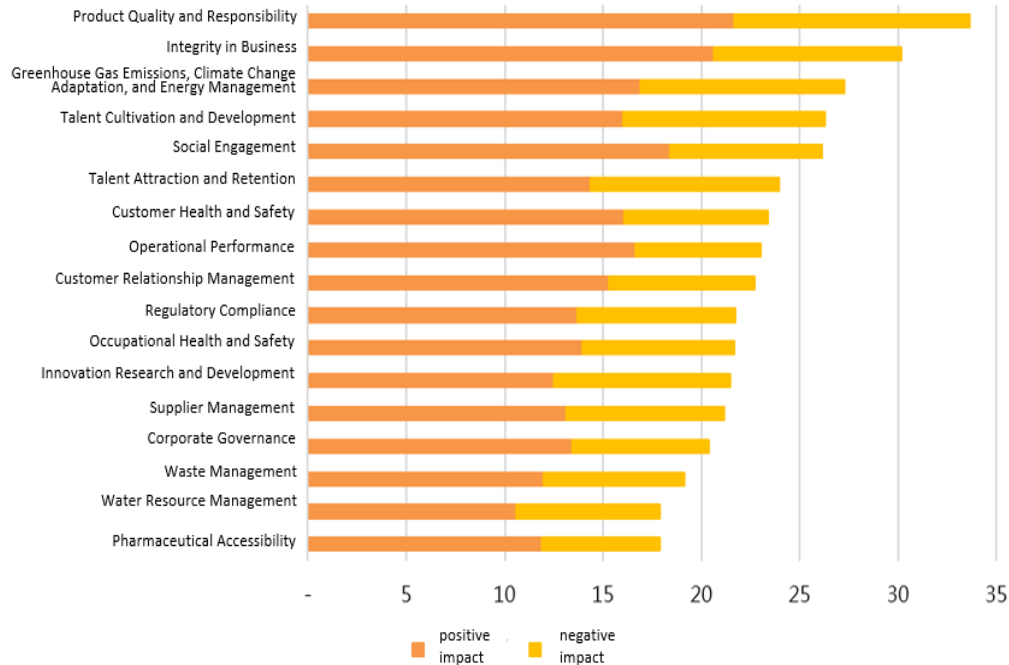
Significant Theme Analysis

The Company, referencing the Global Reporting Initiative (GRI) Sustainability Reporting Standards in Traditional Chinese Version 2021, along with industry sustainability trends, the Task Force on Climate-Related Financial Disclosures (TCFD), and relevant domestic and international regulations, applies the materiality principle. It systematically identifies 17 issues across the economic, environmental, and social dimensions. A survey on the impacts of significant themes is distributed to the Chairman and the management team. After assessing these impacts and ranking them based on significance, discussions are held with relevant departments. Taking into consideration the company's operational characteristics and sustainability trends, significant themes for the year 2024 are selected.

These significant themes are linked to stakeholder concerns to safeguard stakeholder interests. Ultimately, they are submitted to the Chairman for review and confirmation. This report explains the management policies related to significant themes, including response measures, short-term, medium-term, and long-term objectives, as well as effectiveness assessments.



17 issues are ranked by the significance of their impact



(Note) Positive Impact = Likelihood of Positive Impact(1~5 points)x The scale and scope of positive impact(1~5 points)

Negative Impact = Likelihood of Negative Impact(1~5 points)x The scale and scope of negative impact(1~5 points)

The top 5 issues in the impact ranking are selected as the significant themes for the current year

Rank	Issue	Positive Impact Score	Negative Impact Score	Total Score
1	Product Quality and Responsibility	21.67	11.96	33.63
2	Integrity in Business	20.63	9.56	30.19
3	Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management	16.89	10.37	27.26
4	Talent Cultivation and Development	16.04	10.22	26.26
5	Social Engagement	18.41	7.70	26.11

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Significant Theme List





Refer to Section	Significant Theme	Significance of Significant Themes for the Company (Materiality)	GRI Theme Guidelines	United Nations Sustainable Development Goals (SDGs)
1.3 Integrity in Business	Integrity in Business	Upholding the principles of integrity in business, we operate in an honest, transparent, and responsible manner, establishing strong corporate governance and risk management mechanisms. We actively promote a culture that prohibits any dishonest behavior among our employees, ensuring effective execution in both internal management and external business activities.	GRI 2 General Disclosures GRI 205 Anti-Corruption GRI 206 Anti-Competitive Behavior	 <p>SDG 16 Peace, Justice, and Strong Institutions Target 16.5 Substantially reduce corruption and bribery</p>
2.1 Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management	Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management	Addressing the global issue of climate change, we continuously work to control greenhouse gas emissions from product design, supplier management, manufacturing, assembly, and customer service. All our management and operational systems comply with environmental regulations set forth by central governing authorities, aiming to enhance resource utilization efficiency.	GRI 305 Emissions	 <p>SDG 13 Climate Action Target 13.3 Build knowledge and capacity to address climate change</p>
3.3 Product Quality and Responsibility	Product Quality and Responsibility	Based on ISO 9001 standards, we continually improve system efficiency, adhering to GMP and PIC/S guidelines. Through the implementation of a robust MPCR process, we incorporate quality considerations at an early stage, establishing clear standards to reduce error rates on production lines. This approach strengthens our quality management system, ensuring our commitment to quality assurance.	GRI 301 Materials GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling	No corresponding SDGs
4.2 Talent Cultivation and Development	Talent Cultivation and Development	Leveraging our comprehensive E-Learning system, we ensure that new employees familiarize themselves with the company's background, job nature, basic requirements, skills, and their work environment. We emphasize safety awareness among employees. For existing staff, we provide ongoing in-service education and training courses to equip them with the necessary information and skills, enhancing work efficiency.	GRI 403 Occupational Health and Safety	 <p>Target 4 Quality Education Target 4.4 Ensure that all young people and adults have relevant technical and vocational skills for employment, decent jobs, and entrepreneurship</p>
5.1 Social Engagement	Social Engagement	We have established the Vandana Foundation to primarily organize educational activities, offer scholarships, and host health seminars. We engage in various educational initiatives with local governments, such as the establishment of the Dotcom Sports and Health Center. This partnership focuses on preventive care, disability delay, and the overall improvement of health and well-being.	GRI 2 General Disclosures GRI 413 Local Communities	 <p>Target 4 Quality Education Target 4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for vulnerable groups, including persons with disabilities, indigenous peoples, and disadvantaged children, by 2030.</p>

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Management Policy List

Significant Themes	Significant Themes	Goals and Vision	Response Measures
Integrity in Operation	GRI 2 General Disclosures GRI 205 Anti-Corruption GRI 206 Anti-Competitive Behavior	<ul style="list-style-type: none"> Short-Term Goals: Continuously update relevant policies, conduct regular education and training, and enhance employee awareness. Medium-Term Goals: Establish an internal culture of integrity to ensure the dissemination and communication of its values. Long-Term Goals: Build a robust integrity risk management system to establish the company's trustworthiness and reputation in the market, attracting the favor of partners. 	<ul style="list-style-type: none"> Establish clear ethical guidelines and a code of conduct to define the values and behavioral standards that employees should adhere to. Hire employees with similar values, incorporate integrity values into consideration, and regularly conduct employee training to enhance awareness. Establish a reporting and feedback mechanism, with a whistleblower mailbox and complaint system in place. Strengthen internal supervision and audit mechanisms, including regular and ad-hoc audits and checks. Understand the values of suppliers and build long-term relationships based on integrity with suppliers and partners. Report to the board of directors on the implementation of corporate integrity operations to facilitate their oversight of the execution.
Greenhouse Gas Emissions, Climate Change Adaptation, and Energy Management	GRI 305 Emissions	<ul style="list-style-type: none"> Short-Term Goals: Stay updated on international developments related to greenhouse gas emissions, energy management, and climate change, understanding the latest regulations to meet the requirements. Advocate for green procurement with a goal to declare green procurement expenses of 1 million dollars in 2023. Medium-Term Goals: Continue to purchase energy-saving equipment, prioritize green building materials during renovations, and improve the energy usage structure to achieve the goal of steadily reducing greenhouse gas emissions by 1% annually. Long-Term Goals: Continuously assess climate threats the company faces and make early preparations, ultimately achieving a carbon-neutral target. 	<ul style="list-style-type: none"> In the warehouse area, 180 T5 fluorescent lamps were replaced with LED panel lights, saving approximately 13,478 kWh of electricity annually. At the Yegao plant, a new 30HP variable frequency air compressor replaced a 25HP fixed frequency model, saving about 33,400 kWh annually. At the formulation plant, a new 125HP variable frequency air compressor and a vacuum adsorption dryer were installed. The 125HP variable frequency air compressor with the vacuum adsorption dryer serves as the primary unit; if demand exceeds 125HP, a 125HP non-variable frequency screw air compressor is used as the main unit, with the 125HP variable frequency air compressor supplementing as needed. This setup saves around 258,990 kWh annually. Additionally, an automatic energy-saving air conditioning control system was adopted, regular inspections of condensate traps are carried out to reduce natural gas consumption, and initiatives such as turning off lights in office areas and laboratories for one hour during lunch breaks, as well as setting air conditioners to 26°C, are continuously implemented—effectively reducing carbon emissions while balancing cost efficiency and energy conservation.
Product Quality and Responsibility	GRI 301 Materials GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling	<ul style="list-style-type: none"> Short-Term Goals: Continuously update relevant policies, conduct regular education and training, and enhance employee awareness. Medium-Term Goals: Analyze adverse events, track the causes and root sources, and gradually update the management system based on this information to respond quickly and resolve quality issues. Long-Term Goals: Gradually adjust to international regulatory trends, becoming a leader in quality excellence in the market, and meeting international quality standards in various countries. 	<ul style="list-style-type: none"> Prepare a Manufacturing Control Standard Manual for operational guidance (MPCR) as a reference, with clear instructions aimed at optimizing production line operational efficiency. The quality unit is divided into the Quality Assurance Department and the Quality Control Department, both of which have separate responsibilities. The Quality Assurance Department establishes and ensures the operation of the quality system to meet the requirements of GMP and GDP regulations and satisfy customer demands. The Quality Control Department is responsible for conducting actual testing operations to ensure data accuracy. Enhance the education and training of all employees to increase their awareness and understanding of regulations and compliance requirements. All exported pharmaceuticals and health supplements have been insured with product liability insurance.

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Significant Themes	Significant Themes	Goals and Vision	Response Measures
Talent cultivation and development	GRI 403 Occupational Health and Safety	<ul style="list-style-type: none"> Short-Term Goals: Establish management competencies, assess gaps in management skills, and conduct 1-2 management skill training programs to enhance supervisors' managerial capabilities. Medium-Term Goals: Conduct annual employee satisfaction surveys to understand employee needs and propose improvement plans for 1-2 significant issues each year, aiming to increase employee satisfaction and retention rates. Long-Term Goals: Continuously update the internal knowledge management system according to the succession plan, cultivate and retain high-potential talents within the organization to meet future leadership requirements. 	<ul style="list-style-type: none"> Digital Learning Network: Transform internal knowledge and establish it in the E-Learning system, continuously updating it to pass on professional knowledge and skills to colleagues. Book Clubs: Colleagues (7 or more) can form book clubs during non-working hours at a fixed time. After summarizing and archiving lecture notes and related materials, colleagues can apply for subsidies from the company. Specialized Personnel Courses: Special courses are scheduled for personnel in quality inspection, R&D design, instrument calibration, auditing, and other technical professions to equip them with necessary job skills. Internal and External Training Courses: Education and training are considered a strategic investment, and a special education and training budget is allocated annually.
Social engagement	GRI 2 General Disclosures GRI 413 Local Communities	<ul style="list-style-type: none"> Short-Term Goals: Maintain a focus on social issues, promote various activities, and work diligently for the advancement of Taiwan's education and non-profit projects. Medium-Term Goals: Pursue societal and environmental impact, strive to expand recognition, and secure additional resources from various sectors. Long-Term Goals: Strive to create diverse sources of income, achieve economic sustainability (break-even), reinvest some profits into the social enterprise itself, and continue to drive the growth and development of the business 	<ul style="list-style-type: none"> Fan Dao Nan Foundation: We provide scholarships for university, high school, junior high, and elementary school students to ease the burden on students from economically disadvantaged families. We also organize activities such as children's drawing contests, national table tennis championships, and children's fairs to accompany children in their joyful growth. In addition, we offer tutoring programs to give students in remote areas opportunities for after-school learning. Dotcom Sports and Health Center: The first AI-customized circular strength exercise health center in the country, with branches in Liuying and Madou. In addition to providing fitness equipment, it offers fitness courses for those over 65 and aerobic yoga courses. The center also sells health food and small exercise equipment.

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1.1 Corporate Governance

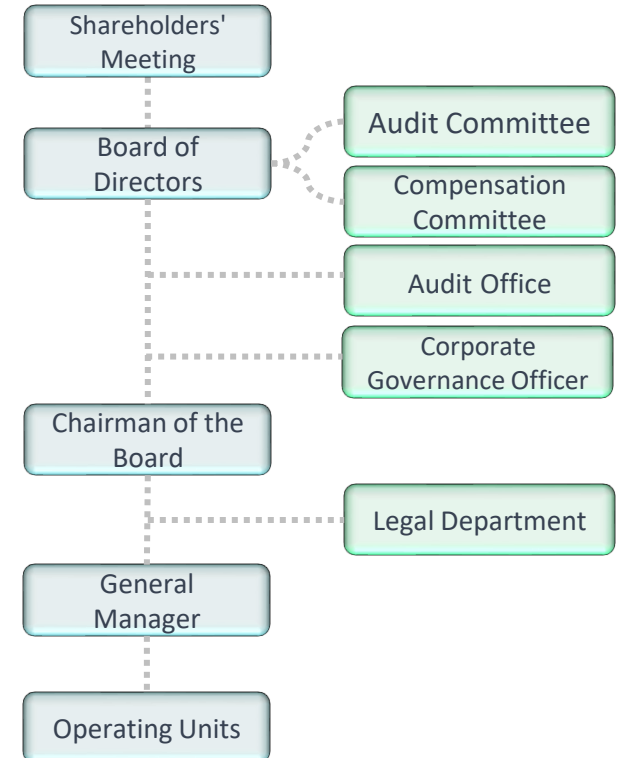
A sound corporate governance framework is the foundation of sustainable business operations. Our company has always operated transparently, emphasized shareholder rights, and firmly believes that a sound and efficient board of directors is the cornerstone of corporate governance. The board of directors is the highest governing body of the Company, convening regular shareholder meetings, and establishing the Corporate Governance Charter and related governance systems in accordance with the Corporate Governance Best Practice Principles for Listed and OTC companies. These include the Code of Integrity in Business, Board Meeting Regulations, and Internal Procedures for Handling Major Information, among others. These regulations stipulate that directors, managers, and employees must all adhere to the Company's various guidelines. The management team includes the General Manager and various operational units.

Governance Structure and Composition

The Board of Directors of our company serves as the leading body for Standard's sustainable development affairs. To ensure the continuous promotion and execution of sustainability initiatives, as well as timely responses to related matters, the General Manager is tasked with overseeing routine sustainability operations. The long-term goals are set as: "Rooted locally, with a global vision; emphasizing research and development; and pursuing excellence." Progress on sustainable development is reported to the Board on a regular basis. In 2024, out of the six board meetings convened, five included reports related to ESG issues.

The 20th term of the Board of Directors runs from June 20, 2024, to June 19, 2027, with a total of nine members, including four independent directors, representing 44.44% of the Board—exceeding one-third of the total seats. One director is an employee of the company, accounting for 11.11% of the Board. The company also places emphasis on gender equality in the composition of the Board, with two female directors, representing 22.22%, and aims to maintain this proportion at above 20% in the future.

The board members of our company generally possess the knowledge, skills, and qualifications necessary to carry out their duties. In the first meeting of each board term, there is a study of corporate culture, including the corporate philosophy and principles of operation. To establish a sound board governance system, strengthen supervisory functions, and enhance management capabilities, the company has established the Board Meeting Regulations for compliance. The Company holds at least one board meeting per quarter, providing consultations to the Company in terms of operations, technology, and finance, sharing the responsibilities for the company's strategy, operation, and oversight.





Board of Directors Nomination and Selection

Our company stipulates in the Company bylaws that the selection of directors follows a candidate nomination system. Shareholders holding more than one percent of the total issued shares can submit a list of director candidates in writing to the company. The candidates are then selected by the shareholders' meeting. The Company also facilitates electronic voting to enable shareholders to participate conveniently in the election process. On June 20, 2024, the re-election of the Board of Directors was completed, with a total of nine directors elected.

To ensure that the board of directors can provide the Company with professional guidance in various operational aspects, board members combine expertise from different fields and perspectives to lead the Company in its long-term operations.

Job Title	Name	Gender	Age (Years)	Key Educational and Professional Background	Industry Experience			Professional Competencies			
					Pharmaceuticals	International Market Insights	Business Management	Law	Finance and Accounting	Information Technology	Risk Management
Chairman of the Board*	Tzu-Ting Fan	Male	61-70	Master of Computer Science from the University of California, USA CEO of Standard Chem & Pharm CO.,LTD	V	V	V		V	V	V
Directors	Legal Rep.of Fan Dao Nan Foundation Chin-Tsai Fan	Male	81-90	Bachelor's Degree in Pharmacy from National Taiwan University Chairman of Standard Chem & Pharm CO.,LTD	V	V	V		V	V	V
Directors	Yuan-Teh Lee	Male	81-90	Bachelor of Medicine from National Taiwan University Medical College Doctor of Medicine from the University of Tokyo, Japan Clinical Researcher in Cardiology at the University of Washington Medical Center, USA Hospital Director at National Taiwan University Hospital	V	V					V
Directors	Tsuey-Wen Yeh	Female	61-70	Department of Accounting at National Chengchi University Supervisor of Standard Chem. & Pharm. Co., Ltd.		V	V		V		V
Directors	Wen-Jang Lin	Male	71-80	Department of Industrial Chemistry at Ching Yun University of Science and Technology Deputy General Manager of Standard Chem. & Pharm. Co., Ltd. Director of the Fandao Nan Educational Foundation	V	V	V				V
Independent Directors	Hwei-Jiung Wang	Male	71-80	Academician of the Academia Sinica and 2017 Presidential Science Prize recipient Vice President of the Academia Sinica Distinguished Research Fellow and Visiting Lecturer at the Institute of Biological Chemistry, Academia Sinica	V	V					V
Independent Directors	Shao-Zong Liu	Male	71-80	Ph.D. in Electrical Engineering from the University of California, Irvine, USA Chairman and CEO of Taiwan Analog Technology Corporation		V	V		V	V	V
Independent Directors	Lawrence C. Lee	Male	61-70	Doctor of Laws (J.S.D.), School of Law, University of Pittsburgh Partner, United Law Firm Senior Legal Counsel, Acer Incorporated Senior Legal Counsel, Wistron Corporation		V		V			V
Independent Directors	Yi-Zhen Zhang	Female	61-70	Doctor of Laws (J.S.D.), Northwestern University, USADirector, Tainan Spinning Co., Ltd.		V	V	V	V		V

(Note 1)*Currently, the Chairman and the General Manager are the same person, who has long been engaged in the industry, accumulating extensive resources and possessing a thorough understanding of the company's operations. This arrangement can enhance the efficiency in communicating the Board's resolutions and improve decision-making execution. The company has established an Audit Committee which, in addition to clearly defining its powers, also strengthens and oversees the Board's governance functions. Aside from the four independent director seats, the company also maintains a majority of Board members who do not concurrently serve as employees or managers, thereby enhancing the mechanisms of oversight and checks and balances, and reducing the risk of power concentration that may arise from the Chairman also serving as General Manager, which could otherwise compromise objectivity and the Board's supervisory role.

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Board Members' Continuing Education Status

To ensure awareness of new knowledge, best practices, international developments, and market trends in the field, members of Standard's Board of Directors are required to participate in training courses each year, equipping them with up-to-date thinking and vision to make effective decisions and keep the company at the forefront in a highly competitive environment. Given the high level of attention to ESG-related matters, in 2024 Standard organized board training courses with a special focus on ESG topics, inviting directors to participate in order to strengthen their knowledge and understanding of ESG issues.

Name	Training Date	Course Name	Hours
Tzu-Ting Fan*	2024.09.26	Corporate Sustainability Governance Essentials: Diversified Management of External Impacts to Create Positive Corporate Value How Companies and Directors Can Avoid Missteps in Insider Trading	6
Chin-Tsai Fan	2024.09.26	Corporate Sustainability Governance Essentials: Diversified Management of External Impacts to Create Positive Corporate Value How Companies and Directors Can Avoid Missteps in Insider Trading	6
Yuan-Teh Lee	2024.11.07	Practicing Corporate Sustainability: Case Analysis of Legal Liabilities under the Three Gender Equality Laws	6
	2024.09.10	Corporate Risk Management and Crisis Handling – Perspectives of Directors and Supervisors	
Tsuey-Wen Yeh	2024.09.26	Corporate Sustainability Governance Essentials: Diversified Management of External Impacts to Create Positive Corporate Value How Companies and Directors Can Avoid Missteps in Insider Trading	6
Wen-Jang Lin	2024.11.15	2024 Insider Shareholding Transactions Legal Compliance Seminar Techniques for Directors and Supervisors in Interpreting Financial Information	6
	2024.11.01		
Hwei-Jiung Wang**	2024.12.19 2024.12.17 2024.12.13	Discussion on the Three Major Codes of Ethical Business Practices, Corporate Governance, and Corporate Social Responsibility, with Practical Case Studies Practical Issues on Unusual Transactions and Misstatements in Financial Reports that Directors and Supervisors Should Pay Attention To Corporate Governance and Securities Regulations	9
Shao-Zong Liu**	2024.09.26	Corporate Sustainability Governance Essentials: Diversified Management of External Impacts to Create Positive Corporate Value How Companies and Directors Can Avoid Missteps in Insider Trading	6
Lawrence C. Lee**	2024.09.26	Corporate Sustainability Governance Essentials: Diversified Management of External Impacts to Create Positive Corporate Value How Companies and Directors Can Avoid Missteps in Insider Trading	6
Yi-Zhen Zhang**	2024.08.07	Global Economic Outlook Distribution Industry Management and Prospects	6
	2024.05.07		

(Note 1) *Chairman of the Company.

(Note 2) **Independent Director of the Company.



Audit Committee

In 2021, the Company established an Audit Committee composed of independent directors, all of whom meet the qualifications and criteria outlined in the 'Regulations Governing the Establishment and Compliance with Independent Directors in Public Issuing Companies,' including their expertise, work experience, independence, and the number of positions held as independent directors. The Company has established 'Audit Committee Organizational Regulations' as the framework for the exercise of duties by independent directors. The committee is responsible for assisting the board of directors in fulfilling its supervisory responsibilities, exercising the authority prescribed by securities laws, company laws, and other relevant regulations, and regularly communicating with the company's certified public accountants regarding their appointment, independence, and performance.

Additionally, the Company's internal audit personnel regularly report summary audit findings to the Audit Committee in accordance with the annual audit plan. The Audit Committee also conducts periodic assessments of the company's internal control systems, internal audit personnel, and their work.



Compensation Committee

To enhance the company's Board of Directors and managerial compensation system, a Compensation Committee has been established. In 2024, the committee consisted of four members, all of whom were independent directors. The committee's role, from a professional and objective standpoint, is to formulate the compensation systems, policies, standards, and structures for directors and managers, as well as determine the content and amounts of individual compensation. Actual evaluations are conducted based on the extent of their participation in company operations, the value of their contributions, and the general standards within the industry.

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Attendance of the Board of Directors and Functional Committees

Due to the emphasis on corporate governance, the directors have a strong willingness to participate in both board meetings and functional committee meetings. The attendance for the year 2024 is as follows (excluding proxy attendance) :

Meeting Information	Board of Directors	Audit Committee	Compensation Committee
Meeting Frequency	6	6	2
Attendance Rate	87%	100.00%	100.00%

Performance Assessment of the Board of Directors and Functional Committees

To implement corporate governance and enhance the effectiveness of the Board of Directors and Functional Committees, the company, in accordance with Article 37 of the 'Corporate Governance Best Practice Principles for Listed and OTC Companies,' has established a 'Board Performance Evaluation Method' ('Board Performance Evaluation Method'). In the 2024 assessment, the self-evaluation of the Board of Directors, self-evaluation of board members, and self-evaluation of the Functional Committees all resulted in an 'excellent' rating. The results were reported to the Audit Committee and the Board of Directors on February 25, 2025.

Scope of Evaluation	Evaluation Contents	Self-Assessment Results
Board of Directors	Level of Engagement, Decision-Making Quality Enhancement, Composition and Structure, Appointments and Training, Internal Controls	Excellent
Individual Board Meetings	Understanding of Goals and Objectives, Awareness of Responsibilities, Level of Engagement, Internal Relationship Management and Communication, Professionalism and Training, Internal Controls	Excellent
Audit Committee & Compensation Committee	Level of Engagement, Awareness of Responsibilities, Enhancement of Decision-Making Quality, Composition and Appointments, Internal Controls	Excellent

As of 2024, Standard has not engaged external professional independent organizations or expert scholars to conduct assessments. Standard considers this as a long-term goal to strengthen internal governance and maintain effective operations.

The compensation for the Company's directors and executives is carried out in accordance with the 'Regulations on Directors' and Managers' Remuneration,' which includes the following components:

- Base Salary: Basic compensation based on position and job function, paid monthly.
- Bonuses: Incentive compensation based on company performance, paid monthly.
- Special Allowances: Compensation related to specific roles or special market conditions, paid monthly.
- Annual Bonuses: Determined based on the overall performance of the company.
- Director's Compensation: Set based on their level of involvement and contributions to the company, benchmarked against industry standards.

The Company takes into consideration each individual's role and provides reasonable performance evaluations, thereby implementing sustainable development through a fair compensation system and assessment criteria.

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Internal Control System

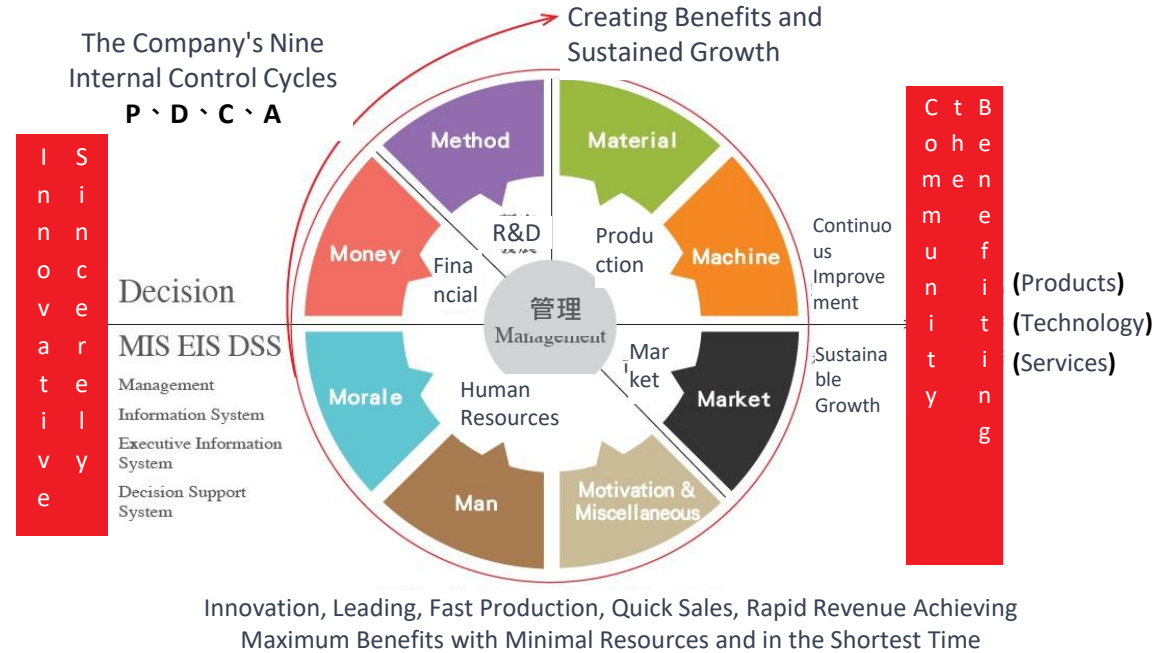
To ensure the effective implementation of corporate governance and to strengthen internal control and auditing operations, Standard has established an Audit Office under the Board of Directors. The head of audit attends the quarterly board meetings to present audit reports and submits monthly audit work reports to the Audit Committee for review. In the event of any significant violations or potential material harm to the company, an immediate report will be made.

Concerning internal audits, the Audit Department conducts on-site inspections or document reviews based on the annual plan approved by the Board of Directors, taking into account risks. They also perform periodic audits of various departments, plants, and facilities, as well as regular audits of management systems such as ISO/GMP/PIC/S. At least once a year, they assist various units in conducting self-assessments of internal controls and provide timely improvement recommendations. This helps the Board of Directors and management to identify and rectify deficiencies in the internal control system and measure operational effectiveness reasonably, ensuring the continued and effective implementation of operations, legal compliance, and financial reporting. This serves as the basis for reviewing and amending the internal control system.

Corporate Governance Officer

In November 2022, Standard designated a Corporate Governance Officer following approval by the Audit Committee and the Board of Directors. The role aims to safeguard shareholder rights and strengthen the functions of the Board of Directors. Responsibilities include formulating and promoting corporate governance practices, providing directors with the necessary information for executing their duties, assisting directors in compliance with laws and arranging training courses, managing board and shareholder meeting matters in accordance with legal requirements, handling corporate registrations and changes, and preparing records of board and shareholder meetings.

Integrating Resources for Effective Management in Line with the Business Philosophy



Conflict of Interest

Standard explicitly includes a Conflict of Interest Prevention policy in its 'Code of Conduct.' When employees identify situations involving conflicts of interest, they are expected to proactively report these to the company and manage them in accordance with the Company's internal control system and decision-making authority. When directors are involved in matters that concern their personal interests, they are required to abstain from discussions and voting, following conflict of interest avoidance procedures.

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1.2 Operational Performance

Our company has long been deeply engaged in the generic drug industry, and demand for generic drugs is expected to continue growing in the future. However, the industry still faces challenges such as price controls, sales restrictions, and global competition. Looking ahead, the company will focus on the development of specialty dosage forms, new products, and innovative drug delivery systems, while integrating resources from Taiwan's biotech and pharmaceutical industries. We will adopt an international business model, form strategic alliances with overseas partners, and jointly identify niche generic drug products to reduce R&D costs and shorten product development timelines. This will help lay the foundation for the internationalization of Taiwan's pharmaceutical industry and enable entry into the global market for new generic drugs. Internally, we will exercise effective cost control to ensure that every expenditure delivers long-term benefits to the company, thereby maximizing the interests of our stakeholders.



Financial Statements for the Past 3 Years

By Category	Unit	2022	2023	2024
Operating Revenue	Thousands of Dollars	2,772,204	2,989,635	3,225,953
Gross Profit from Operations	Thousands of Dollars	1,319,113	1,492,386	1,602,667
Operating Profit	Thousands of Dollars	587,565	658,320	751,976
Non-operating Income and Expenses	Thousands of Dollars	340,654	336,066	310,520
Profit before Tax	Thousands of Dollars	928,219	994,386	1,062,496
Net Profit (Loss) for the Period	Thousands of Dollars	815,408	834,886	880,501
Other Comprehensive Income(Net Amount after Tax)	Thousands of Dollars	26,459	154,294	131,735
Total Comprehensive Income for the Period	Thousands of Dollars	841,867	989,180	1,012,236
Earnings per Share	NTD/share	4.56	4.67	4.93
Employee Salaries and Benefits	Thousands of Dollars	723,025	793,960	850,305
Government Fiscal Contributions*	Thousands of Dollars	119,477	167,185	186,651
Community Investments and Donations	Thousands of Dollars	1,463	3,927	1,311
Distribution of Cash Dividends to Shareholders	NTD/share	2.5	2.7	2.8

(Note)* Refers to corporate income tax and various taxes and levies.

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Focus on the Present, Look Towards the Future



- The aging population and the use of medications for chronic diseases are expected to continue to grow.
- Robust regulations under the Health Food Law, along with rising public health awareness.
- The out-of-pocket market for drugs, OTC products, and health supplements not covered by health insurance is projected to keep expanding.
- The biotechnology and pharmaceutical industries are among the country's top ten emerging sectors.
- With the doubling of the elderly population, many countries encourage the use of generic drugs to reduce healthcare costs.
- Health insurance price adjustments are narrowing profit margins.
- Consumer preference for foreign branded drugs.
- The presence of numerous small-scale manufacturers can lead to cutthroat competition.



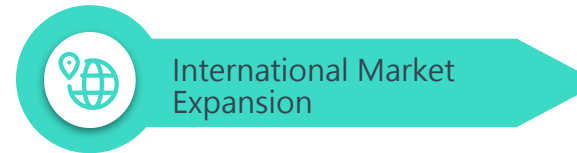
- We have a research and development team and regulatory specialists with successful registration experience in the US and Japan, which can shorten the product's time to market.
- We actively engage in product development, technological improvements, and market expansion in alignment with government initiatives to upgrade the industry.
- We are continuously developing special dosage forms such as controlled-release, orally disintegrating tablets, and effervescent tablets.
- Improving the formulation, dosage, and packaging of high-value-added products to extend their product life cycle.
- Continual innovation in technology, products, and services, aiming for economies of scale through diversification to maintain the company's price competitiveness.



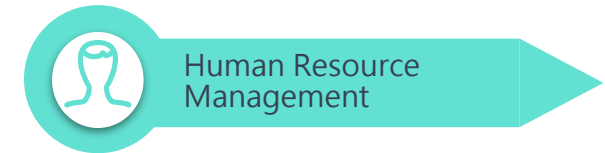
- Providing high-quality, professional, and attentive services.
- Prioritizing customer relationships and expediting complaint resolution.
- Promoting public relations, establishing a toll-free service hotline, and educating the public about medication knowledge.



- The group conducts end-to-end research, production, and management from raw materials to formulations.
- Investment in SYN-TECH CHEM. & PHARM. CO., LTD. to ensure a stable supply of key raw materials.



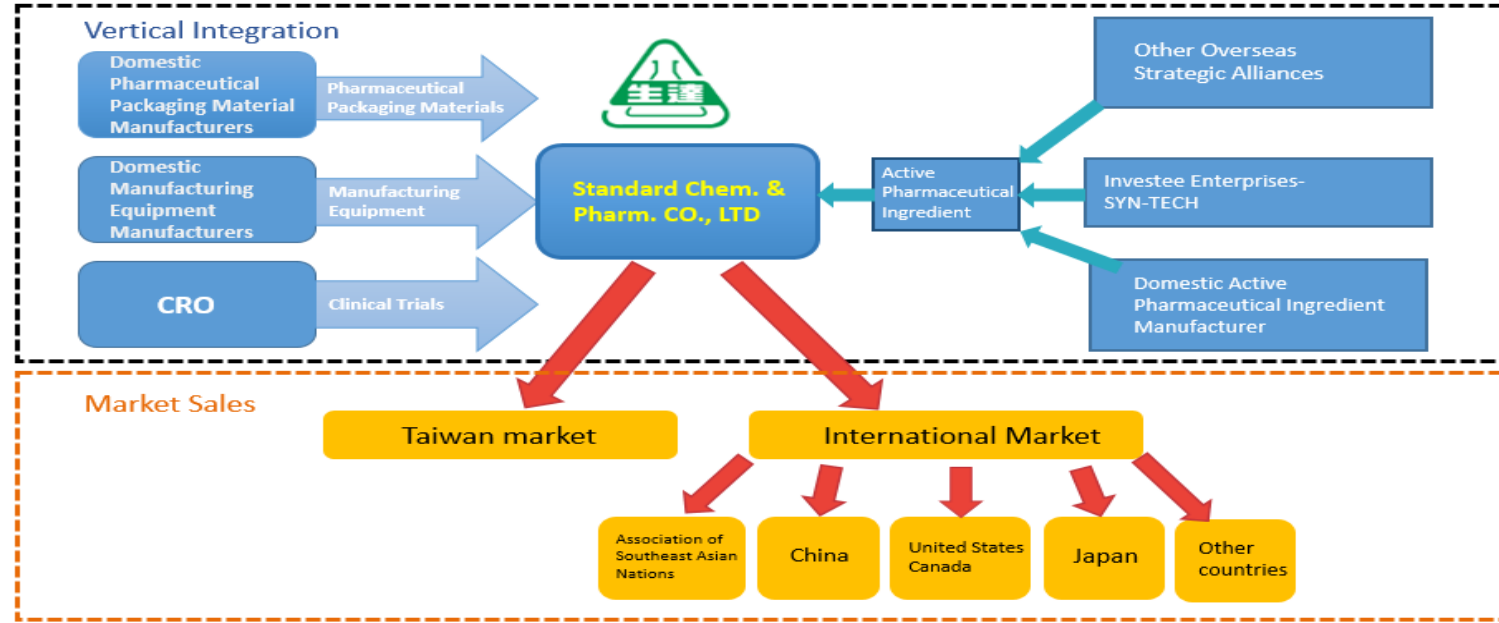
- Actively participating in pharmaceutical exhibitions in various countries and selling generic drugs imported from abroad in Taiwan.
- Collaborating with pharmaceutical companies in Europe, North America, or Japan to share R&D costs and gain insights from foreign research and development experience.
- Actively expanding into markets in Europe, the Americas, Japan, China, and Southeast Asia to increase sales volume and reduce costs.
- Successfully passing official inspections from multiple countries, including FDA, PIC/S GMP, Japan's Ministry of Health, ISO9001, ISO14001, and ISO 45001, and obtaining various international certifications.







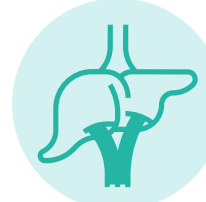

- In response to the increasing awareness and improved benefits of the labor force, we actively enhance our production processes, replace outdated equipment, and improve production efficiency.
- We actively retain, nurture, recruit, and align with government subsidy programs to attract and retain professional talent.
- We strengthen the professional knowledge of medical and pharmaceutical personnel, assisting healthcare professionals in raising patient awareness and improving the quality of medical care, thereby consolidating the market for grassroots medical institutions and community pharmacies.

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Standard Vertical Integration Strategy



Introduction of Key Products

					
Medications for the Circulatory System	Medications for the Digestive System	Medications for the Respiratory System	Medications for the Nervous System	Metabolic Function Medications	Food and Health Products
<ul style="list-style-type: none"> Vasodilation and Circulation Enhancement Improved Brain Metabolism Coronary Artery Dilation Lipid Reduction Hypotensive Diuretics Hemostasis 	<ul style="list-style-type: none"> Acid Control Antidiarrheal Treatment for Gastric and Duodenal Ulcers Digestive Agents Promotion of Gastrointestinal Motility 	<ul style="list-style-type: none"> Cough and Expectorant Bronchial Dilation 	<ul style="list-style-type: none"> Antiallergic Antipyretic and Analgesic Neurological Stabilization Relaxation of Musculoskeletal 	<ul style="list-style-type: none"> Hormonal Preparations Liver Disorders Diabetes Treatment 	<ul style="list-style-type: none"> Health Maintenance Wellness

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International Market Expansion and Formulation Research

112 Licenses

Int'l Drug Licenses



In our country, the pharmaceutical industry currently focuses on producing generic drugs and primarily targets Taiwan as the main sales market. This is due to the strict scrutiny of pharmaceutical quality in international markets and the fierce technological competition with numerous international manufacturers. In particular, the stringent quality assessment by the United States FDA has slowed down the expansion of the Taiwanese pharmaceutical industry into the international market. Our company has achieved FDA approval, which has elevated our formulation technology and quality to meet international standards. Consequently, we have been gradually expanding our operations into the international market. With continuous improvements in formulation technology and quality, we have not only been researching and developing generic drugs but have also ventured into the development of new dosage forms and Taiwan-exclusive medications. We aim to enhance our formulation technology and create pharmaceuticals with added value. Research and development have always been the focus of our company, and we are dedicated to elevating our international Good Manufacturing Practices (GMP) standards.

180 Million

R&D Expenditure



Our company is dedicated to advancing formulation technology and drug improvement by incorporating the concept of "Quality by Design" to develop innovative analytical methods. We have integrated our in-house resources with research and development, expanding from the early stages of generic drug development to early-stage research and clinical trials for new drugs. We adhere to internal control cycles in research and development, ensuring compliance with both domestic and international health and medical regulations and practices at every stage of pharmaceutical production. Over the past three years, our company has invested more than 500 million New Taiwan Dollars in research and development, with an annual R&D expenditure accounting for approximately 5.9% of annual revenue. In 2024, our R&D expenditure reached 180 million New Taiwan Dollars, accounting for 5.57% of revenue.

57 Year

R&D Experience



With 57 years of accumulated research and development experience, our company recognizes the increasing importance of process analysis technology in the pharmaceutical field. Through partnerships with equipment manufacturers and by combining our expertise in pharmaceutical manufacturing engineering, we are dedicated to mastering exclusive process unit operation techniques. This enables us to have comprehensive control over critical drug manufacturing process parameters, aligning with the goal of Quality by Design in drug development. As our capabilities in drug research and regulatory expertise have grown, our company has also collaborated with research institutions, governmental research organizations, and biotech companies. We provide services for research commercialization or become joint development partners, aiming to transition into niche-based innovative drug development and enter international markets.

Retirement Plan Obligation

• Defined Benefit Plan:

For employees who meet the retirement criteria, the payment of retirement benefits is calculated based on years of service and the average salary of the six months prior to retirement. For service periods of 15 years or less, two units are awarded for each complete year of service, and for service periods exceeding 15 years, one unit is awarded for each complete year of service, with a cumulative maximum of 45 units. Our company contributes 5% of the total monthly payroll to the retirement fund, which is held in a dedicated account under the name of the Labor Pension Supervisory Committee at the Taiwan Bank.

• Voluntary Contribution Plan:

Our company, in accordance with the Labor Pension Act, offers a portion of the labor retirement pension system for employees. We deduct 6% of an employee's monthly salary and contribute it to the individual employee's account with the Bureau of Labor Insurance. The disbursement of an employee's retirement pension is based on the employee's individual retirement pension account and the accumulated earnings. Payments can be received either as monthly retirement payments or in a lump sum.

Derived from Government Financial Assistance

Our company actively responds to government policies and has, therefore, received financial support from the government. Additionally, we have obtained tax deductions through investments. The total government financial assistance received in the fiscal year 2024 amounted to 15.99 million New Taiwan Dollars.

Government Subsidy Categories	Government Entity	Amount (in thousands)
Dakang Sports and Health Center Subsidy	Tainan City Government Department of Social Affairs, Ministry of Health and Welfare National Health Administration	1,760
Youth Employment Ultimate Program	Ministry of Labor, Bureau of Labor Force Development	1,348
Stable Employment Program	Ministry of Labor, Bureau of Labor Force Development	135
Human Resources Enhancement Program	Ministry of Labor, Bureau of Labor Force Development	106
Middle-Aged and Senior Employment Program	Ministry of Labor, Bureau of Labor Force Development	9
Pre-Employment Program for College and University Students	Ministry of Labor, Bureau of Labor Force Development	143
Thematic R&D Program	Industrial Development Administration, Ministry of Economic Affairs	3,000
Industrial Air Compressor Replacement Subsidy Program	Energy Administration, Ministry of Economic Affairs	270
Investment Tax Credit	National Taxation Bureau, Ministry of Finance	9,215
Total		15,986

Defined Benefit Plan (in thousands)

Present Value of Defined Benefit Obligation	(390,868)
Fair Value of Plan Assets	314,236
Net Defined Benefit Liability - Non-current	(76,632)

Defined Contribution Plan (in thousands)

Retirement Plan Cost	28,785
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1.3 Integrity in Business

Our company upholds the philosophy of 'Integrity, Righteousness, Excellence, and Innovation' as the guiding principles for our business operations. This means that our business is conducted in accordance with the principles of honesty, integrity, continuous improvement, and innovation. Our mission is to continuously provide better products, offer updated technologies, and deliver superior services to benefit all of humanity.

GRI Indicators	<p>GRI 2-26 Mechanisms for seeking advice and addressing concerns</p> <p>205 Anti-corruption</p> <p>206-1 Legal actions regarding anti-competitive behavior, anti-trust, and monopolistic practices</p>	Positive and Negative Impacts	<p>Positive:</p> <ul style="list-style-type: none"> Establishing a stable business foundation Maintaining a good reputation <p>Negative:</p> <ul style="list-style-type: none"> Legal risks and litigation Difficulty in maintaining customer relationships, decreased competitiveness
Policies and Commitments	<p>【Code of Business Ethics】 【Employee Code of Conduct Handbook】 【Code of Ethical Conduct】</p> <p>We uphold the principle of ethical business operations, conducting our business in an honest, transparent, and responsible manner. We establish strong corporate governance and risk management mechanisms and actively promote the prohibition of any dishonest behavior by employees. This ensures effective enforcement both in internal management and external business activities.</p>	Goals and Vision	<ul style="list-style-type: none"> Short-term Goals: Continuously update relevant policies, conduct regular educational training, and enhance employee awareness. Medium-term Goals: Establish an internal culture of ethical business operations to ensure the dissemination and transmission of its values. Long-term Goals: Build a robust integrity risk management system to establish the company's trustworthiness and reputation in the market, thereby attracting the favor of partners.
Response Measures	<ul style="list-style-type: none"> Establish clear ethical guidelines and a code of conduct that define the values and behavioral standards employees are expected to follow. Hire employees who share the same values, integrating integrity as a criterion, and conduct regular employee training to enhance awareness. Establish a reporting and feedback mechanism, with a whistleblower mailbox and complaint channel in place. Strengthen internal supervision and audit mechanisms, which include both regular and ad-hoc audits and checks. Understand the values of suppliers and build long-term relationships based on integrity with them and partners. Report to the board on the execution of ethical business operations to facilitate their oversight. 	Effectiveness Assessment	<ul style="list-style-type: none"> In the fiscal year 2024, 100% of employees participated in internal and external education and training related to ethical business operations issues, such as compliance with ethical business regulations, gender equality, and internal controls. Every month, during our monthly meetings, we promote the principles of ethical business operations to employees and post the 'Code of Business Ethics' on the electronic bulletin board. Annually, we report to the board on the execution of ethical business operations within the company.
Complaint Channels	<ul style="list-style-type: none"> A physical whistleblower mailbox and an email channel are in place, allowing reports of violations against ethical business conduct to be submitted either in writing or via email. The company is committed to keeping the personal information of employees who provide such reports confidential. For the fiscal year 2024, we did not receive any reported cases, and there were no incidents involving significant breaches of ethical conduct. 		

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Whistleblowing Mechanism

To strengthen corporate governance and promote effective communication, the company has established a whistleblowing mechanism aimed at encouraging all employees to provide valuable feedback. This enables the company to understand, review, and improve its operations in a more timely, direct, and efficient manner, working together to achieve positive corporate development.

Communication Channels

- Written Letter : Whistleblower mailboxes are installed in both Plant 1 and Plant 2.
- E-mail : box@standard.com.tw
- Meeting with the General Manager: Feedback is communicated through mail or email, with the Audit Department assisting in scheduling face-to-face meetings with the General Manager.

Acceptance of Verification Reports

- The company commits to maintaining the confidentiality of personal information of those making suggestions.
- Mail is consolidated and assigned a reference number by the Audit Department, and it is conveyed to the General Manager. Email correspondence is sent to the inboxes of the Audit Manager and the General Manager.
- The Audit Manager, after clarification and verification, is required to report to the Chairman and, when necessary, report relevant processing outcomes to the Board of Directors.

Judgment Response

- If unlawful harm occurs in the course of performing job duties (such as violent incidents), it shall be processed in accordance with the relevant provisions of the 'Prevention Plan for Unlawful Harm Incurred in the Execution of Duties.'
- In cases of harassment, it shall be handled in accordance with the provisions of the 'Sexual Harassment Prevention Act.'
- Responses may be provided in the form of an interview or by publishing the results. If there are doubts about the response content, objections can be raised again.

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Risks and Countermeasures of Violating Integrity

The company upholds ethical business practices, strives to eliminate corruption and fraudulent activities, and avoids involvement in anti-competitive, anti-trust, or monopolistic conduct. To achieve this goal, Standard has identified the following major risks of violating integrity

Significant Risks Identification	Events of the Year 2024
<ul style="list-style-type: none"> Direct or indirect bribery and receiving bribes Providing illegal political contributions Improper charitable donations or sponsorships Offering or accepting unreasonable gifts, hospitality, or other improper benefits Leaking trade secrets Insider trading Infringement on trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights Engaging in unfair competitive practices Direct or indirect harm to consumer or stakeholder rights, health, and safety in the development, procurement, manufacturing, provision, or sale of products and services 	<p>Including Standard's Plant 1, Plant 2, and the Taipei, Taichung, Chia-Nan, and Kaohsiung offices, there were no known incidents in 2024 involving fraud, anti-competitive conduct, anti-trust or monopolistic practices, market manipulation, or other integrity-related violations. Standard will continue to strengthen employee training to uphold the company's image of integrity and ethical conduct.</p>

Communication of Integrity Values

The Company has established the 'Employee Code of Conduct Guidebook' and 'Ethical Behavior Code,' which outline the standards and commitments that employees are expected to follow in the course of their work. We have also formulated the 'Sustainable Development Practices Code and Policies,' which are publicly disclosed on the Company's website and the public information observation platform, demonstrating our commitment to stakeholders. In addition to ensuring transparency through information disclosure, we periodically educate employees through monthly meetings, bulletin boards, and digital training to communicate our dedication to sustainable business development.

In 2024, participation in internal and external training related to integrity management topics included courses on compliance with integrity management regulations, pharmaceutical safety and hygiene standards, laboratory training standards, occupational health education for employees, gender equality, labor insurance rights, pharmaceutical regulatory updates, accounting systems, and internal controls.

Employee Categories	Total Number	Actual Number of Participants	Percentage
Management	63	63	100%
Sales	224	224	100%
Research and Development	57	57	100%
Production Line	482	482	100%

In addition to internal awareness campaigns, Company's selection of external suppliers is primarily based on various criteria, including legality, excellent reputation, employment practices (labor conditions and working environment), a commitment to environmental protection, and corporate social responsibility. For the year 2024, the major suppliers we collaborated with had no known instances of corruption or integrity violations.

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1.4 Regulatory Compliance

Ensuring regulatory compliance is a crucial foundation for the steady growth and sustainable operation of the Company. In all our business activities, we strive to comply with relevant legal regulations, ensuring Company's operational freedom while avoiding legal, regulatory, or contractual violations. This approach not only fulfills our obligations but also prevents the company from incurring substantial fines resulting from non-compliance.

To guarantee the implementation of regulatory compliance, the Company continuously monitors domestic and international policies and regulations that affect our operations. We establish relevant norms, processes, and systems to ensure that all operational activities adhere to regulatory standards. We regularly conduct regulatory audits, which encompass regulatory inventory, updates, identification, and compliance reviews. For non-compliant matters, we develop improvement plans and closely monitor the development of regulations that could impact the company. We also plan and coordinate training programs to enhance employees' awareness of and adherence to business-related regulations.

The company strictly complies with the Company Act, Fair Trade Act, Securities and Exchange Act, and other key laws related to corporate governance and listed company requirements, as well as environmental protection and occupational safety regulations. In 2024, there were no incidents of fines due to violations of corporate governance, anti-corruption, or fair trade laws, nor were there any customer complaints regarding infringement of customer privacy. The company continues to aim for zero penalties by providing employees with training and awareness programs on regulatory compliance.

Additionally, we have a dedicated legal unit that offers legal advice and assistance to various departments. Employees can access training course information and awareness materials on Company's internal website to stay informed about the latest legal regulations. Through timely information updates, updates to operational standards, internal reviews, and rigorous implementation, to ensure Company's commitment to legal compliance.



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1.5 Supplier Management

The sourcing of raw materials for Company comes from both domestic and foreign suppliers. In order to secure a stable supply chain, Company maintains close cooperation with existing suppliers and actively seeks out new partnerships. We enhance coordination between suppliers and manufacturing facilities to integrate upstream and downstream production activities, thereby reducing production and distribution costs. In our supplier management approach, Company assesses various aspects, including legality, a strong reputation, compliance with employment practices (such as labor conditions and working environment), and the implementation of corporate social responsibility. Furthermore, our Quality Assurance department conducts routine audits of supplier quality systems to ensure the high quality of the products they provide.

Supplier Management Process



In addition to our commitment to environmental responsibility, Company also encourages our suppliers to join us in pursuing sustainable development, ensuring that all operations conform to environmental and corporate social responsibility standards. We aim for stable growth and sustainable business together. The Company has successfully implemented and registered systems such as ISO 45001 and PIC/S GMP and requires all relevant suppliers to adhere to these standards, in our collective efforts to enhance corporate social responsibility.

Furthermore, through risk assessment, supplier audits, and management, we assess the social responsibility and environmental performance of key suppliers, assisting them in improving their social responsibility and environmental management capabilities.

We choose suppliers who share the values of ethical business practices as Company partners because we believe that only with such beliefs can we ensure the continuity of product value. The Company is dedicated to ethical and compliant procurement, ensuring that raw material suppliers respect and uphold the rights of their employees. We explicitly specify occupational health and safety matters in our contracts and purchase orders, requiring suppliers to commit to compliance with ISO 45001 standards.

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New Supplier Evaluation

In the year 2024, Company added a total of 34 new raw material suppliers. For first-time collaborations with raw material suppliers, the purchasing department initiates contact and conducts interviews to assess suitability. Subsequently, in accordance with the 'Supplier Management Procedure' and 'Procurement Management Procedure,' the supplier submits the 'Supplier Application, Evaluation Report, and Supplier Sustainability Commitment Statement,' along with relevant information or samples for review by the Quality Assurance Department. Once approved, the supplier is included in our list of qualified suppliers. The purchasing department also encourages suppliers and contractors to prioritize environmental protection, workplace safety, and human rights, collectively fulfilling corporate social responsibility. In the event that non-compliance with relevant matters is discovered during supplier audits, Company reserves the right to request timely improvements, and in cases of significant and substantiated violations, we reserve the right to terminate the contract."

Assessment Categories	Assessment Content
Environment	Dangerous substances, industrial waste, air pollutants, or wastewater treatment, reduction of energy consumption and greenhouse gas emissions goals, preferential selection of environmentally-friendly raw materials and processes.
Corporate Governance	Integrity in operations, operational overview, regulatory compliance, emergency response procedures, and improvement plans.
Quality	Management of upstream suppliers, quality control, compliance with GMP (Good Manufacturing Practices).
Social	Employment conditions, working hours, wages and benefits, termination, layoffs, prohibition of forced labor, child labor prohibition, discrimination and inhumane treatment prohibition, and the creation of a safe and healthy working environment for construction workers.

Percentage of Procurement Expenditure from Local Suppliers

According to media reports, the proportion of imported raw materials for drug manufacturing, particularly active pharmaceutical ingredients (API), exceeds 90%. This is primarily due to the smaller scale of domestic API pharmaceutical factories, making it difficult to compete with the larger foreign pharmaceutical companies in terms of research and manufacturing costs. Company faces similar limitations, and due to the unique nature of the pharmaceutical industry, we cannot use recycled or reprocessed raw materials. However, to mitigate the environmental impact of raw material procurement and reduce greenhouse gas emissions, in recent years, our API sourcing has shifted from Europe and the Americas to neighboring countries like China, India, and Japan.

Due to the COVID-19 pandemic, many countries have been actively promoting the localization of supply chains to ensure a stable supply of pharmaceuticals domestically. Company has evaluated the advantages of local procurement, which include economic benefits such as reduced shipping and tariff costs, as well as immediate supply availability. From an environmental perspective, it helps reduce energy consumption and carbon emissions. Socially, it allows for cost-effective auditing of labor conditions and compliance with working environment standards. Moreover, it facilitates the establishment and maintenance of strong and stable partnerships. Therefore, under similar quality and price conditions, we are more inclined to prioritize outstanding local manufacturers as our partners.

Raw Material Procurement	2022	2023	2024
Local Supplier Procurement	22.60%	22.88%	21.46%
Percentage of Total Amount	29.91%	29.69%	32.35%

Regarding external packaging materials, we achieve a high ratio of 'local procurement and local supply' of up to 80%. While ensuring the safety of patient medication and the stability of drug storage, we strive to minimize the complexity of packaging.

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Supplier Verification and Regular Assessment Mechanism

The scope includes raw material suppliers related to product quality (main ingredients, excipients, primary packaging materials, labeling materials, indirect packaging materials) and collaborators (contract testing, contract manufacturing, contract calibration, drug distribution, suppliers of gases directly in contact with the product, or other service providers). We establish supplier verification processes and create various assessment questionnaires tailored to their characteristics, resulting in verification assessment reports. Suppliers meeting the criteria are listed as qualified suppliers. If there are changes or additions to requirements, they must go through the change control process for assessment and approval. Qualified suppliers are subject to periodic re-verification, with audit frequency and method determined based on risk assessment, and the results are documented in the annual supplier re-verification plan.

Scoring criteria are established based on the types of raw materials provided by suppliers, the rate of abnormal deviations in incoming materials, and the impact of the service on product quality. The criteria categorize suppliers into high-risk, moderate-risk, and low-risk levels. While suppliers may not yet reach the time for re-verification, any significant quality events can trigger unscheduled supplier re-verification or risk assessment based on deviations and corrective actions. Additionally, a monitoring mechanism is in place, with designated personnel regularly checking quality conditions on relevant health authority websites in various countries, such as Taiwan's Food and Drug Administration (TFDA), the U.S. Food and Drug Administration (USFDA), and the China Food and Drug Administration (CFDA). This information is recorded in the 'Supplier Quality Information Search Record,' ensuring proper quality control over source materials and safeguarding product quality in production, ultimately ensuring the safety and effectiveness of medication for the public.

In 2024, to ensure the quality management of suppliers and the quality of incoming materials, we conducted assessments of 206 suppliers through on-site audits and document reviews as part of the regular supplier verification program. The results identified 186 qualified suppliers. We terminated 20 suppliers due to factors such as quality not meeting usage requirements, production stoppage, violations of our sustainability commitment policy, or a prolonged lack of supply records. Overall, suppliers have effectively managed aspects of ethical operation, environmental protection, corporate social responsibility, manufacturing quality management, and incoming material quality testing.

Contractor Management Policy

Our Company places a strong emphasis on the safety of our partners. To prevent disasters and ensure the safety and health of company employees, the environment, and facilities, as well as promote labor rights, we have established the 'Maintenance and Engineering Supplier Management Operating Procedure' and 'Contractor Management Procedure' in accordance with occupational safety and health and environmental protection regulations. These procedures have been approved by management as the basis for contractor management. Contractors are required to complete safety and health training for their construction personnel before commencing work. During the operation, in addition to complying with the 'Contractor Management Procedure,' they must also adhere to other occupational safety and health regulations of our company, such as the Occupational Safety and Health Act, the Air Pollution Control Act, and the Waste Disposal Act. Personnel from the Engineering Department or the unit requesting the construction are assigned as supervisors. The Occupational Safety Office conducts periodic safety and health audits of contractors during their engagement.



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Contractor Evaluation and Selection

The process of contractor evaluation and selection begins with the submission of requirements by the requesting department. Management personnel then investigate the quality and safety and health standards of potential contractors, gathering essential information. After this, a selection is made to identify excellent contractors for quotation. The assessment of contractor quality is based on construction quality, safety and health management, and service cooperation. The appropriate actions are determined according to the assessment results, including upgrading or replacing underperforming contractors, with the ultimate goal of improving the quality of contracted services.

Periodic Evaluation Method and Results :

- Evaluation Target: Contractors with more than one transaction per year, and individual transactions exceeding NT\$100,000.
- At the completion of each contract, the 'Supplier Construction Evaluation Form' is filled out, covering the following criteria :
 1. Construction Quality and Safety & Health Requirements: 50%
 2. Accuracy of Construction Schedule: 30%
 3. Service Cooperation: 20%, evaluated by using units, supervisory units, procurement department, and safety and health department.
- Evaluation is divided into three levels: A Grade (80 points and above), B Grade (60-79 points), C Grade (below 60 points).
- 2024 Assessment Results: A total of 16 suppliers were evaluated, with 14 rated as Grade A and 2 rated as Grade B.

Grade	Disposition Measures
A Grade	Ongoing Collaboration
B Grade	Ongoing Collaboration
C Grade	<ul style="list-style-type: none"> • Reporting to the procurement manager on whether to cease collaboration or request improvements. If improvements are requested, a written report should be submitted, and after the procurement manager's signature, a letter should be sent to the supplier. • The improvement progress of the supplier is closely monitored by procurement. • The procurement manager decides whether to revoke the qualification of a qualified supplier.



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2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management

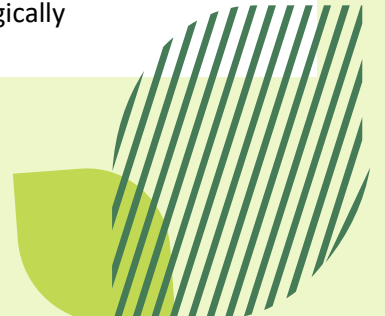
The impact of climate change have become humanity's greatest challenge. This crisis cannot be attributed solely to natural variability; human industrial and economic activities also contribute to extreme weather events and ecological destruction. Therefore, the most significant approach to mitigating climate change is the reduction and regulation of greenhouse gas emissions.

GRI Indicators	GRI 201-2 Financial Implications and Other Risks and Opportunities Resulting from Climate Change GRI 302 Energy GRI 305 Emissions	Positive and Negative Impacts	Positive: •Stable deliveries and cost savings ; Maintaining stable customer relationships •Maintaining friendly relations with the surrounding community Negative: •Legal risks and fines •Irreversible environmental damage
Policies and Commitments	[Greenhouse Gas Inventory and Quantification][Air Pollution Control Management Program] We address the global climate change issue and make continuous efforts to control greenhouse gas emissions throughout the product design, supplier management, manufacturing and assembly, and customer service stages. All management and system operations are in compliance with the environmental regulations set forth by the central regulatory authorities, aiming to enhance resource utilization efficiency.	Objectives and Vision	<ul style="list-style-type: none"> Short-term goals: Continuously monitor international developments in greenhouse gas emissions, energy management, and climate change, staying updated on the latest regulations to meet relevant requirements. Additionally, advocate for green procurement with a target of achieving a declared green procurement amount of 1 million dollars in 2023. Mid-term goals: Continue to purchase energy-efficient equipment and prioritize the use of green building materials during renovations to improve the energy usage structure. Aim to achieve a stable annual reduction of 1% in greenhouse gas emissions. Long-term goals: Ongoing assessment of climate threats faced by the company and early strategic planning to ultimately achieve carbon neutrality.
Mitigation Measures	<ul style="list-style-type: none"> In the warehouse area, 180 T5 fluorescent grid lights were replaced with T8 LED panel lights, saving approximately 13,478 kWh of electricity annually. At the Yegao plant, a new 30HP variable frequency air compressor replaced a 25HP fixed frequency air compressor, saving about 33,400 kWh of electricity annually. At the formulation plant, a new 125HP variable frequency air compressor with a vacuum adsorption dryer was installed. The 125HP variable frequency air compressor and vacuum adsorption dryer serve as the primary unit; if demand exceeds 125HP, a 125HP non-variable frequency screw air compressor serves as the main unit, with the 125HP variable frequency air compressor supplementing when necessary. In addition, the company adopted an automatic energy-saving air-conditioning control system, conducts regular inspections of condensate traps to reduce natural gas consumption, and continues initiatives such as turning off lights in offices and laboratories for one hour during lunch breaks and setting air conditioners to 26°C—all effectively reducing carbon emissions while balancing cost efficiency and energy conservation. 	Effectiveness Assessment	<ul style="list-style-type: none"> In 2010, we were certified with the ISO 14001 Environmental Management System, and in 2023, we obtained ISO 14001:2015 certification, which is valid from 2023/2/13~2026/1/18. The green procurement amount in 2023 reached NT\$9.87 million.
Complaint Channel	A physical whistleblower mailbox and an email channel are available, allowing both internal and external parties to provide feedback either in writing or via email.		

TCFD Management Framework

Due to significant emissions of pollutants from human industrial activities, global temperatures are steadily rising, leading to severe climate change. This inevitably has financial implications for companies and brings about other risks.

Core Elements	Resilience and Response Policies
Governance	The Board of Directors serves as the leading body for Standard's sustainable development affairs. To ensure the continuous promotion and execution of sustainability initiatives and prompt responses, the General Manager is entrusted with overseeing routine sustainability operations. The General Manager also acts as the person responsible for climate change management, making decisions, assessing, and supervising climate-related issues and matters, such as the financial impacts of climate change, climate-related capital expenditures, and advocacy on climate and energy issues.
Strategy	First, short-, medium-, and long-term goals are established for climate issues. Then, strategies are formulated in accordance with these goals (such as advocating for green procurement, implementing energy-saving measures, and investing in green energy equipment), and the operational policies are adjusted annually based on the implementation results.
Risk Management	We will continuously monitor international developments related to greenhouse gas emissions, energy management, and climate change. We will stay updated on the latest regulations to refresh our risk assessment foundational data. Based on the impact severity and likelihood of occurrence of these changes, we will introduce risk mitigation measures. If an issue is deemed significant, it will be reported to the Board for review and, upon approval, implemented.
Metrics and Targets	<ul style="list-style-type: none"> • Short-term Goals: Continuously monitor international developments related to greenhouse gas emissions, energy management, and climate change, and stay updated on the latest regulations to meet relevant requirements. Additionally, promote green procurement with a target of achieving a declared green procurement amount of 1 million dollars in 2023. • Mid-term Goals: Continue to purchase energy-efficient equipment, prioritize the use of green building materials during renovations, and improve the energy usage structure, aiming to achieve a stable annual reduction of 1% in greenhouse gas emissions. • Long-term Goals: Continuously assess the climate threats faced by the company and plan strategically in advance, ultimately achieving a carbon-neutral objective.



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Climate Risks and Opportunities

The following are the key climate risks identified by our company and the corresponding

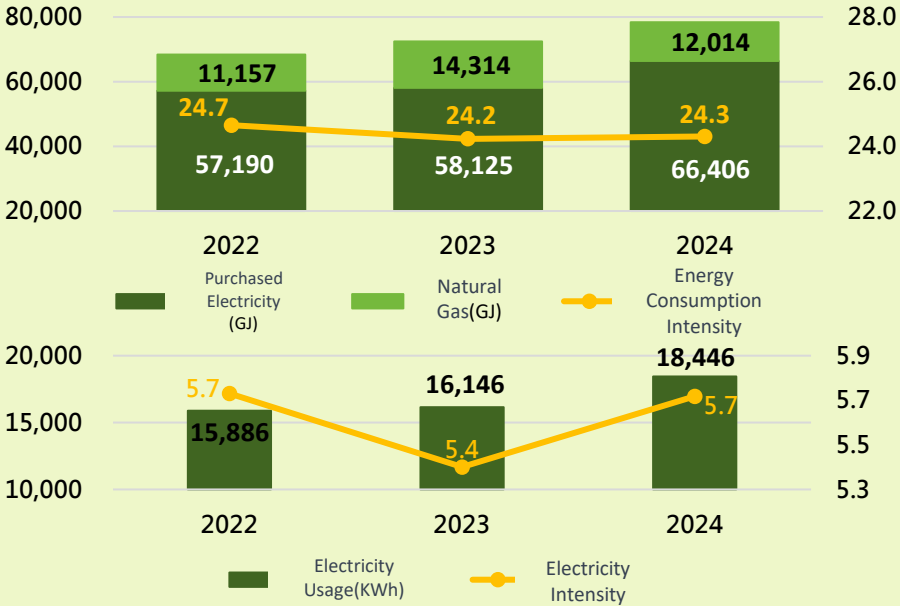
	Risk Category	Risk Impacts	Mitigation Measures
Transition Risks	Policy and Regulations	According to the domestic Climate Change Response Act, there may be a future imposition of carbon fees. If the government initiates greenhouse gas emission control, it will increase the operational costs of the company.	Establish greenhouse gas reduction targets and adjust operational strategies based on rolling results.
	Market	Due to the impact of extreme weather conditions and increasing market demands for carbon emissions management, the supply chain may face new challenges in terms of supply instability. If additional inventory is required, the company may need to invest in additional warehouse facilities or pay warehouse rental costs.	For specific critical raw materials, establish secondary source suppliers to minimize the risk of supply instability.
	Reputation	As regulations become more stringent, customers expect businesses to offer more environmentally friendly, low-carbon products. If the effectiveness of greenhouse gas reduction falls short of expectations, it may potentially impact customer loyalty, leading to reduced revenue and affecting our company's operational performance.	Given the unique nature of the pharmaceutical industry, where recycled or circular materials cannot be used, in recent years, the company has shifted its API sourcing from Europe and the United States to neighboring countries such as China, India, and Japan to mitigate the environmental impact of raw material procurement and reduce greenhouse gas emissions. Promote green procurement, implement energy-saving measures, and invest in green energy equipment to enhance the corporate image.
Physical Risks	Immediate	Flooding caused by heavy rain or typhoons on the factory premises, and unexpected power outages due to electricity shortages, can result in an immediate halt in production lines. Both of these situations may potentially impact delivery schedules and revenue.	At Plant 1, measures have been taken to address drainage issues by installing waterproof barriers. Additionally, management personnel regularly clear the drains in anticipation of the typhoon season to reduce the risk of flooding. The Company has also established emergency power supply equipment in certain areas to minimize the impact of temporary power outages.
	Long-term	The ongoing water and electricity shortages in Taiwan continue to persist, leading to increased energy costs, which, in turn, affect Company's profitability. In severe cases, this could lead to production delays or stoppages, making it impossible to fulfill orders and exposing the company to the risk of contractual breaches.	The almost inevitable financial impact of increased electricity prices has been addressed by prioritizing the selection of energy-efficient equipment when upgrading machinery to reduce the impact of future electricity price hikes. Water resource concerns have been mitigated as our plant is located near SYN-TECH plant, enabling us to access water resources within the group as needed. Furthermore, a comprehensive supplier list for water has been established, allowing us to purchase water from external suppliers when necessary.

Opportunities brought to our company by climate change :

Opportunity category	Opportunity description	Mitigation measures and financial impact
Enhancement of ESG initiatives	The aforementioned uncontrollable environmental factors may potentially impact the delivery schedules of all companies.	If executed with appropriate strategies and effective responses, Standard can maintain shipping stability, seize opportunities, and enter new markets.
	International and governmental entities are actively promoting ESG development, and customers and market investors are beginning to pay attention to these issues.	Continuing to advocate for green procurement, implementing energy-saving measures, and investing in green energy equipment can attract potential customer orders and investor investments.

Energy Consumption and Electricity Intensity Statistics

The energy use at Standard’s Tainan Xinying Plant 1 and Plant 2 includes purchased electricity and natural gas, primarily consumed by plant equipment and natural gas boilers. In 2022, the separation and transfer of the synthesis department to subsidiary Shengtai led to a decrease in revenue, resulting in an increase in energy consumption and electricity intensity. In 2023, as the rate of revenue growth exceeded the increase in total energy consumption and electricity use, both energy and electricity intensity decreased. In 2024, energy consumption rose due to the activation of multiple facilities and the progress of various projects, including the commissioning of the sample retention room and stability testing laboratory, along with the installation of four new air-handling units. Additional factors included the construction of a new machine room, finished goods warehouse, and plant expansion works, which involved welding and cutting during the construction phase. Moreover, in Manufacturing Division 4, the replacement of mixing tanks required stockpiling six months of inventory in advance, leading to employee overtime and Saturday production, further increasing overall electricity and energy consumption.



	Total Energy Consumption (Gigajoules - GJ)	Revenue (Million New Taiwan Dollars - NTD)	Energy Consumption Intensity (GJ/Revenue in Million NTD)
2022	68,347	2,772	24.7
2023	72,439	2,990	24.2
2024	78,420	3,226	24.3

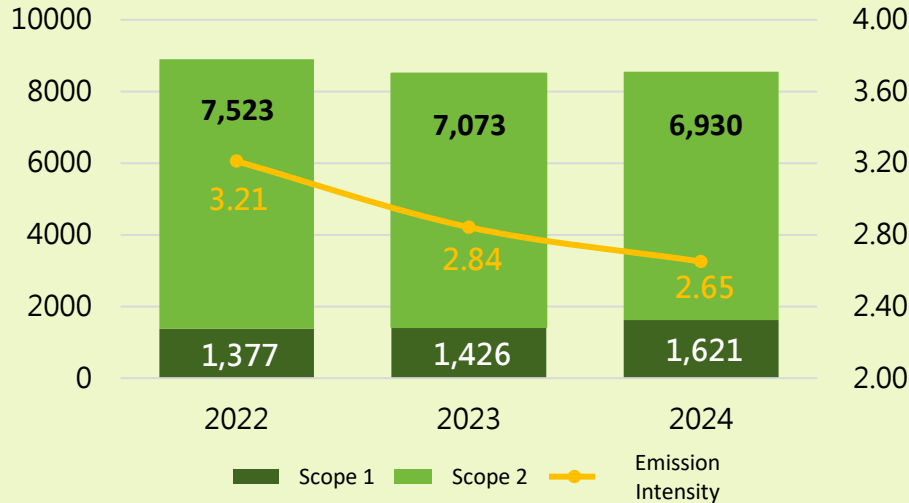
	Electricity Usage (KWh)	Revenue (Million New Taiwan Dollars - NTD)	Electricity Intensity (Kilowatt Hours - KWh/Revenue in Million NTD)
2022	15,886	2,772	5.7
2023	16,146	2,990	5.4
2024	18,446	3,226	5.7

New Measures in 2024		Reduction in Energy Consumption (Gigajoules - GJ)*
In the warehouse area, 180 T5 fluorescent grid lights were replaced with LED panel lights.		48.52/year
At the Yegao plant, a new 30HP variable frequency air compressor was purchased to replace a 25HP fixed frequency air compressor.		20.04/year
At the formulation plant, a new 125HP variable frequency air compressor with a vacuum adsorption dryer was installed. The 125HP variable frequency air compressor and vacuum adsorption dryer serve as the primary unit; if demand exceeds 125HP, a 125HP non-variable frequency screw air compressor is used as the main unit, with the 125HP variable frequency air compressor providing supplementary capacity when needed.		1685/year
(Note)* Electrical metering was not installed, and estimates were based on theoretical calculations.		

To enhance energy efficiency and achieve the company's short-, medium-, and long-term energy management goals, the following measures have been implemented in addition to those listed in the 2024 table: Procured new equipment with high-efficiency energy-saving motors. Adopted energy-efficient magnetic levitation chillers for new cooling systems. Implemented automated energy-saving air conditioning systems. Conducted regular inspections of chillers to reduce natural gas consumption. Continued practices such as turning off lights in office areas and laboratories for one hour during lunch breaks and setting office air conditioning to 26°C. Employees are reminded to actively participate in energy-saving efforts.

Greenhouse Gas Emissions and Emission Intensity Statistics

Since 2014, the company has proactively conducted greenhouse gas (GHG) inventories in response to climate change and has undergone ISO 14064 GHG verification by a third-party verification body to enhance the transparency and credibility of emission data. Through ongoing carbon reduction management and monitoring measures, the company's GHG emission intensity has decreased year by year from 2022 to 2024. These efforts have yielded initial results in carbon reduction management, and continuous improvements are being made



	2022	2023	2024
Scope 1 + Scope 2(tonCO2e)*	8,900	8,499	8,551
Scope 3 (tonCO2e)**	225	217	220
Annual Revenue (Million NTD)	2,772	2,990	3,226
Emission Intensity (Scope 1 + Scope 2/Revenue in Million NTD)	3.21	2.84	2.65

(Note) * The emission factors primarily rely on the 'Greenhouse Gas Emission Coefficient Management Table' published by the Environmental Protection Administration of the Executive Yuan. Starting from 2022, the Global Warming Potentials (GWP) for various types of GHGs from the IPCC AR6 (2023) report have been adopted as the basis for calculations.

** In accordance with ISO14064, Scope 3 emissions have been calculated starting from the 2022 fiscal year.

The types of greenhouse gases refer to seven greenhouse gases, including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). The equipment responsible for generating greenhouse gases is shown in the diagram below:

Fixed Combustion Sources	Refers to fuel combustion in stationary equipment such as steam boilers, emergency generators, etc.
Mobile Combustion Sources	Refers to fuel combustion in transportation equipment such as government vehicles, forklifts, etc.
Fugitive Emission Sources	Refers to both intentional and unintentional fugitive emissions, such as refrigerants leaking from chiller units.

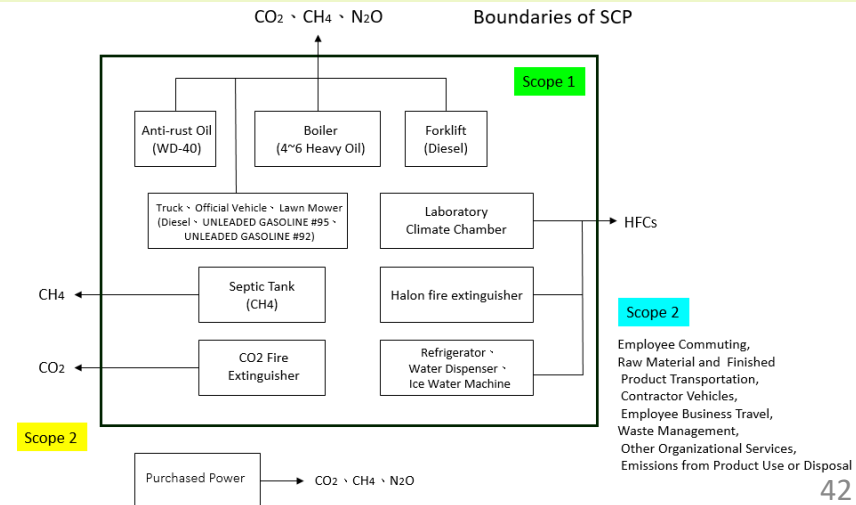


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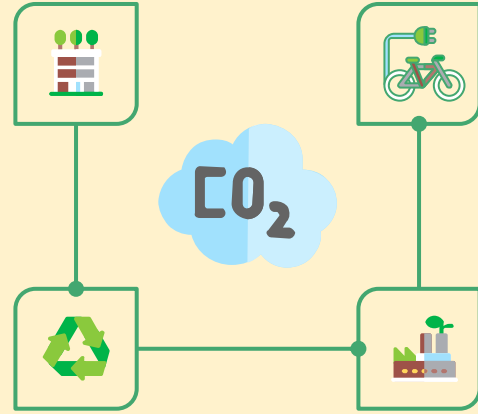
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The company's primary greenhouse gas emissions include three types: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O). The scope and types of greenhouse gas emission sources are as shown in the table below:

Scope	Category	Emission Source		Corresponding Equipment/Equipment Type	
Scope 1 (Direct Greenhouse Gas Emissions)	Greenhouse gas emissions generated from electricity, heat, steam, or other fossil fuel-derived energy production.	• Fuel oil No. 4~6		• Boilers	
	Transport-related greenhouse gas emissions from materials, products, waste, and employee commuting under operational control.	• Unleaded gasoline • Unleaded gasoline 92	• Diesel	• Government vehicles, lawnmowers • Vehicle equipment (trucks, forklifts)	
	Fugitive greenhouse gas emission sources.	• CH ₄ • HFCs	• WD 40 • CO ₂	• Septic tanks • Fire extinguishers	• Anti-rust oils • Refrigerators/water coolers/climate-controlled machines
Scope 2 (Indirect Greenhouse Gas Emissions)	Greenhouse gas emissions generated from purchased electricity, heat, steam, or other fossil fuel-derived energy sources.	• Purchased electricity		• Office activities • Production process operations	
Scope 3 (Other Indirect Greenhouse Gas Emissions)	Other indirect greenhouse gas emissions.	• Automobile • Motorcycle • Waste disposal	• Truck • Landfill	• Employee commuting • Employee business travel • Production of imported raw materials • Emissions from company-generated waste • Transportation of products, raw materials, and waste not controlled by the company	

Types of Greenhouse Gases	2022		2023		2024	
	Metric tons CO ₂ e	Proportion	Metric tons CO ₂ e	Proportion	Metric tons CO ₂ e	Proportion
Carbon dioxide(CO ₂)	8,194	92.1%	7,854	92.4%	7,935	92.8%
Methane(CH ₄)	56	0.6%	56	0.7%	31	0.4%
Nitrous oxide (N ₂ O)	1	0.0%	1	0.0%	1	0.0%
Hydrofluorocarbons (HFCs)	649	7.3%	588	6.9%	585	6.8%
Total	8,900	100.0%	8,499	100%	8,551	100%

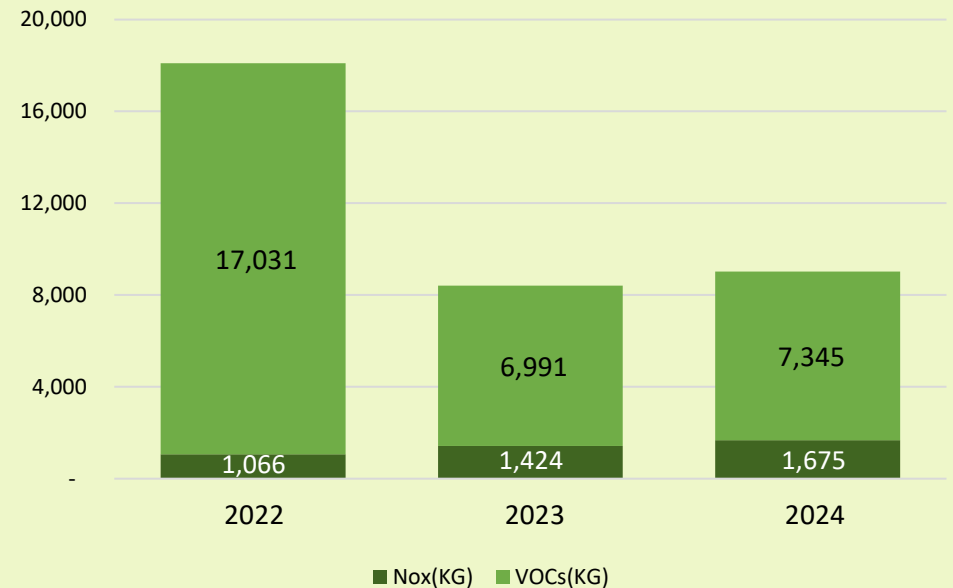


After conducting a greenhouse gas inventory, our Company identified the primary source of greenhouse gas emissions as the electrical equipment. We have been steadily implementing energy-saving and carbon reduction measures for various electrical equipment, with related units cooperating to execute the necessary improvements. This involves the practical reduction of electricity consumption and the enhancement of energy efficiency, ultimately aiming to reduce indirect greenhouse gas emissions through a decrease in energy consumption. Our goal for 2023 is to achieve a green procurement declaration of 1 million NTD and to establish a carbon reduction target of at least 1% reduction in greenhouse gas emissions annually. We are actively promoting and continuously driving these efforts forward. In 2024, the reported amount for actual green procurement reached NT\$9.87 million.

Air Pollution Management

The Company complies with government regulations, and other applicable international rules and requirements related to pollution control. We have obtained operating permits for fixed pollution sources in accordance with the law, and we conduct regular inspections, maintenance, reporting, and testing as required by these permits. Emissions from our fixed pollution sources are as follows: NOx (nitrogen oxides) has remained stable in recent years, while VOCs (volatile organic compounds) increased in 2022. This increase can be attributed to the synthetic department's temporary shutdown in 2021 due to a fire incident, followed by the accumulation of orders and increased production in 2022, a characteristic of the industry that led to a significant rise in VOC emissions. In July 2022, the synthetic department was separated and transferred to the SYN-TECH. Currently, Sheng Tai does not monitor substances that deplete the ozone layer (ODS), but this will be included in future control objectives. In 2024, emissions of NOx (nitrogen oxides) and VOCs (volatile organic compounds) increased compared to 2023, mainly due to the impact of increased production capacity.

Since 2010, Plant 1 has been using clean natural gas as fuel, and, as a result, it has not met the standards for air pollution fees for years. Plant 2 switched to natural gas as a boiler fuel in September 2018, effectively improving air quality.



2.2 Water Resource Management

The Company complies with government regulations and other applicable international rules and requirements related to pollution control. For pollution prevention, we have obtained water pollution prevention permits in accordance with the law, and we conduct regular inspections, maintenance, reporting, and testing as required by these permits. The wastewater generated in each plant area is treated by wastewater treatment facilities and undergoes regular water quality testing to ensure minimal environmental impact. After the treated wastewater is confirmed to meet discharge standards, it is released into receiving bodies of water. In 2024, our wastewater discharges met all the effluent discharge standards, and no significant leaks or overflows occurred.

Water Usage Overview

According to the Aqueduct Water Risk Atlas published by the World Resources Institute, all regions in Taiwan fall within low or low-to-medium water stress areas. However, regional rainfall is affected by climatic factors such as typhoons and the plum rain season. With the intensification of climate change, plant sites in Taiwan still cannot fully escape the challenge of water shortages. The company's primary water source is municipal water, supplemented by groundwater extraction under proper planning, management, and monitoring. Water usage is mainly for general daily needs within the plant and for manufacturing processes. Statistics on water usage from 2022 to 2024 are as follows.

Water Usage Overview	2022		2023		2024	
	Million cubic meters	Proportion	Million cubic meters	Proportion	Million cubic meters	Proportion
Third-party (tap water)*	150.439	93%	146.563	89%	155.052	89%
Groundwater	10.868	7%	18.369	11%	18.150	11%
Total Water Withdrawal (A)	161.307	100%	164.923	100%	173.202	100%
Discharge (B)	134.562	83%	126.412	77%	148.212	86%
Actual Water Consumption (C)=A-B	26.745	17%	38.511	23%	24.990	14%
Annual Revenue (Million NTD)	2,772		2,990		3,226	
Water Resource Use Intensity (Actual Water Consumption/ Revenue in Million NTD)	0.0096		0.0129		0.0077	

(Note)*The third-party (tap water) source is the Wushantou Reservoir, provided by the Taiwan Water Corporation.

Inappropriate water consumption can increase company's operating costs. To save water, Standard has implemented the following measures :

- Prioritizing the use of water-saving equipment to reduce water wastage.
- Conducting periodic maintenance of pipelines to reduce unnecessary water loss due to leaks.
- Regularly disclosing Company's water usage to remind employees to conserve water resources.
- Optimizing the production process and product design to reduce unnecessary water usage while improving production efficiency.

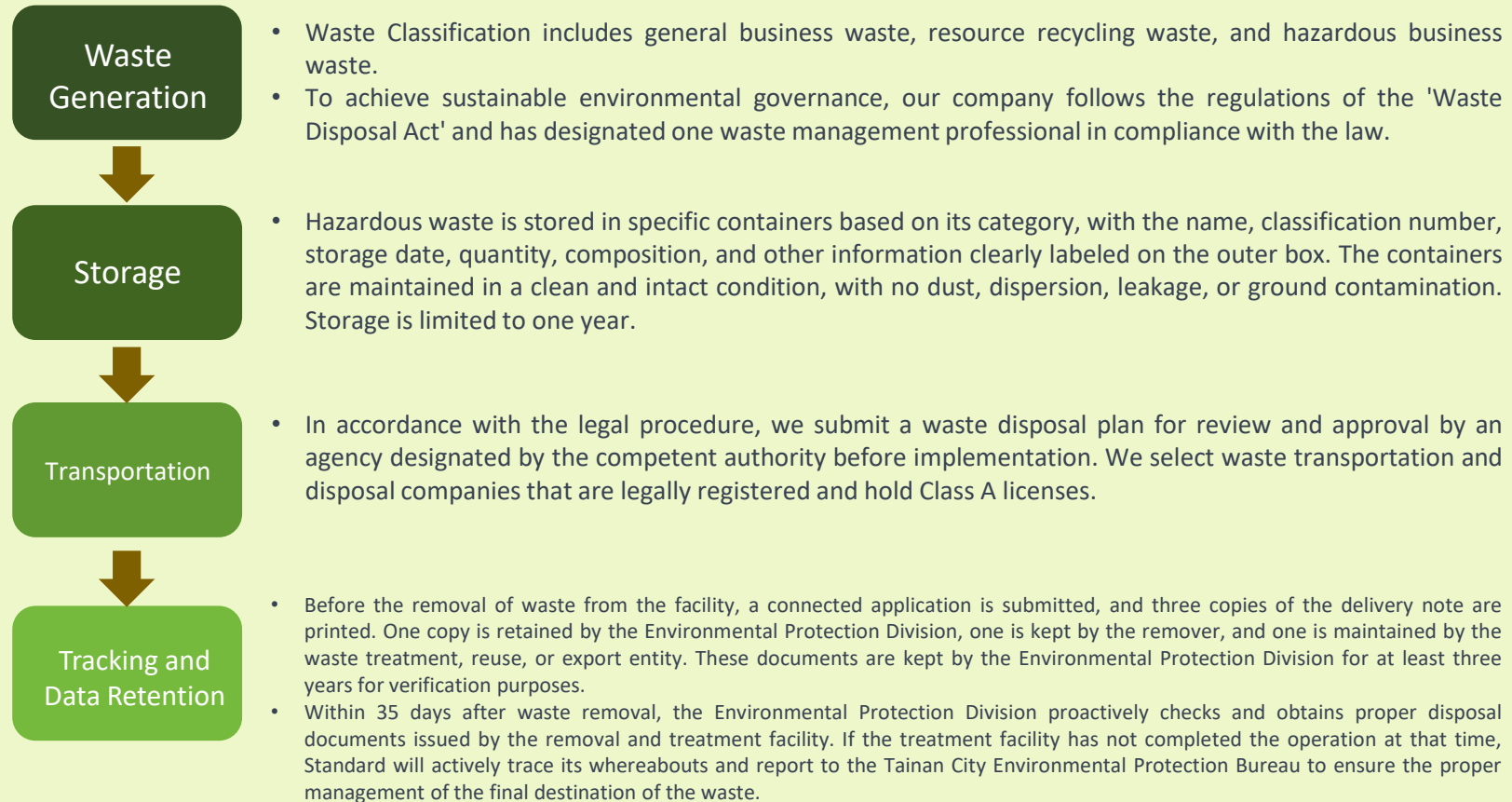
Wastewater Impact Management

In order to protect the health of our employees and neighboring residents, the Company complies with the Water Pollution Control Act and has established a Water Pollution Control Management Procedure and a Wastewater Treatment System Operation Manual. The Engineering Department leads the execution of these procedures, with relevant units collaborating to implement necessary improvements. To reduce our environmental impact, the Company has invested approximately 26 million NTD to expand the wastewater treatment plant and has established a comprehensive wastewater treatment safety system. This system effectively controls the wastewater generated by various processes, ensuring it meets discharge standards. Through source control, regular personnel inspections, and emergency response mechanisms for abnormal situations, we diligently adhere to regulatory requirements and fulfill our corporate social responsibility. Our goal is to discharge water with quality that surpasses regulatory standards. In 2024, the actual COD content in wastewater discharged from Plant 1 was 24.8 mg/L, and from Plant 2 was 46 mg/L, both well below the local regulatory limit of 100 mg/L. The actual SS content in wastewater discharged from Plant 1 was 6.3 mg/L, and from Plant 2 was 7.8 mg/L, also lower than the local regulatory limit of 30 mg/L.

2.3 Waste Management

To minimize environmental impact and achieve waste resource utilization, harmlessness, cost-effectiveness, and compliance with regulations from central authorities, our Company has established a 'Waste Management Procedure' for control. We inform our employees about waste classification through public announcements, labeling, or other means, ensuring that all personnel understand and cooperate with waste management. After sorting and collecting business waste, we engage qualified environmental service providers and recycling businesses certified by the Environmental Protection Agency to carry out cleaning and treatment or resource reuse.

Waste Impact Management



In addition to the waste generated within our facilities, we also extend our environmental responsibility to our upstream suppliers. When establishing a collaborative relationship with suppliers for the first time and requesting them to complete a Supplier Assessment Questionnaire, the content includes topics related to environmental health and safety, safety policies, and waste disposal systems. This proactive approach ensures that suppliers comply with environmental and safety regulations, avoiding operational interruptions due to non-compliance and potential impacts on our shipment schedules. This, in turn, helps maintain the stability of our supply chain while collectively safeguarding the environment.

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Waste Disposal Methods within the Facility

Due to the specific nature of the pharmaceutical industry, recycled or reclaimed materials cannot be used in the production process. The company therefore aims to reduce waste by improving manufacturing processes and minimizing packaging. In 2022, the hazardous waste volume increased as the synthesis department needed to carry out mass production to fulfill accumulated orders from 2021. This department was subsequently transferred to Shengtai in July, resulting in a significant reduction in hazardous waste for the company. Moving forward, the company will continue efforts with the goal of reducing waste by 2% annually.

Item	Disposal Method	Waste Composition	2022	2023	2024
Hazardous Waste (metric tons)	Combustion Treatment	Waste Solvents, Flammable Business Waste	257.85	30.26	0.23
	Physical Treatment	Solvent Recycling	236.28	46.03	0.00
	Thermal Treatment (excluding combustion)	Waste Solvents	80.46	16.32	3.69
	Subtotal		574.58	92.61	3.92
Non-Hazardous Waste (metric tons)	Combustion Treatment	General Waste, Mixed Plastic Waste	102.62	127.68	133.12
	Biological Treatment	Organic Sludge	59.47	96.69	92.19
	Recycling and Reuse	Waste Metal, Waste Plastic, Waste Paper	53.25	42.20	38.82
	Physical Treatment	Obsolete Medicines	40.13	35.35	36.05
	Cleaning Treatment	Raw Material Containers	0.00	0.00	0.00
	Thermal Treatment (excluding combustion)	Mixed Waste Oil	0.00	0.00	0.00
	Subtotal		255.47	301.92	300.18

	2022	2023	2024
Total Waste Generation (metric tons)	830.06	394.53	304.10
Annual Revenue (million NT dollars)	2,772	2,990	3,226
Waste Generation (Total Waste Generation / Revenue in million NT dollars)	0.30	0.13	0.09



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3.1 Customer Health and Safety

As a pharmaceutical company, customer health and medication safety are fundamental obligations and the cornerstone of our customer relationships and continued growth. Our marketing and labeling of products and services adhere to pharmaceutical laws and relevant regulations in various countries. New drug development is carried out in accordance with established clinical trial guidelines. We have established operational procedures to maintain the quality of our supply chain. We have set up effective monitoring and feedback mechanisms to gather customer input. Additionally, we provide our sales representatives with professional knowledge and support to raise awareness of patient health. Our commitment is to prioritize and ensure the health and safety of patients and customers by adhering to the highest standards.

Enhancing Patient Health and Safety

To safeguard patients' health and safety to the greatest extent, the company is committed to excellence in five key areas: regulatory compliance and quality control, safety assessment, supply chain management, monitoring and feedback, and customer education and communication. In 2024, 100% of the company's main products underwent reviews in accordance with health and safety regulations.

Facets	Strategies and Achievements
Legal Compliance and Quality Control	<ul style="list-style-type: none"> Compliance with pharmaceutical regulations with no violations in 2023. In accordance with the regulations of the 'Pharmaceutical Relief Business and Pharmaceutical Relief Fund Management,' a certain percentage of the net sales amount is deposited into the Foundation for Pharmaceutical Relief to protect consumer rights. Obtained ISO 9001 international quality certification. Obtained PIC/S GMP certification from health authorities. Passed GDP facility inspection.
Safety Assessment	<ul style="list-style-type: none"> Our main products are generic drugs, and in accordance with the 'Guidelines for Bioavailability and Bioequivalence Testing of Drugs,' clinical trials are required. In 2024, a total of 10 clinical trials were conducted.
Supply Chain Management	<ul style="list-style-type: none"> Please refer to section 2.4 Supplier Management.
Monitoring and Feedback	<ul style="list-style-type: none"> We conduct an annual customer satisfaction survey to understand customer needs and formulate improvement measures. In 2024, an average of 100% of respondents provided positive feedback on the questionnaires received. We have established a toll-free service hotline for direct communication with patients. We have established the 'Guidelines for Adverse Reaction Reporting and Handling,' outlining the responsibilities of each department and the corresponding response measures.
Customer Education and Communication	<ul style="list-style-type: none"> We provide specialized training for our sales personnel to enhance their collaboration with healthcare professionals. This collaboration assists healthcare professionals in improving patient knowledge, enhancing medical quality, and optimizing operational efficiency.



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3.2 Customer Relationship Management

In order to enhance customer satisfaction, provide solutions for customer needs and complaints, and understand customer suggestions regarding Life Data's services and product quality, we have established a 'Customer Service Management Procedure.' A well-defined handling process is in place, and relevant departments maintain regular contact with customers, during which customer needs are submitted for supervisor approval. We have also established a toll-free 0800 hotline, where local office personnel receive calls and report them to responsible managers and relevant departments. This information serves as a reference for improving product quality and formulating customer service strategies, with the aim of meeting the demands of our 'customer satisfaction' business principle.



Customer Satisfaction Surveys

Maintaining a record of 57 years without losses is, to a significant extent, attributed to the valuable feedback from all customers and patients. This feedback serves as a vital source for adjusting specific operational policies. Our Company conducts an annual customer satisfaction survey to understand customer needs and formulate improvement measures. In 2024, Life Data distributed 937 customer satisfaction survey questionnaires, marking a 1.2% increase compared to 2023. Out of the 255 returned questionnaires, an average of 100% of respondents provided positive feedback.

Questionnaire Items	Excellent	Good	Satisfactory	Needs Improvement
Overall Impression	67%	30%	3%	0%
Overall Service Quality	84%	14%	3%	0%
Product Stability Satisfaction	67%	31%	2%	0%
Order Delivery Satisfaction	73%	24%	3%	0%
Complaint Service Satisfaction	83%	14%	3%	0%

The reasons for the scores falling in the "Satisfactory" or lower range in the 2024 Customer Satisfaction Survey were primarily:

- Logistics delivery and receiving label issues.
- Product design and end-user compatibility issues.

In response to the feedback received in the 2024 Customer Feedback, after verification and clarification, the following specific improvement measures have been implemented:

- For customer requests to have products delivered to designated locations, sales personnel notify the operations management unit to assist in setting the delivery address. The settings have now been completed as requested.
- As for adjustments to packaging formats, these involve considerations of the plant's existing packaging processes and operating costs. Sales personnel have communicated with the customer regarding these factors and have obtained their understanding.

Customer Complaint Handling

To enhance customer service satisfaction and product quality, the Company has established a Customer Complaint Handling Procedure that allows relevant responsible units to promptly and efficiently address customer requests related to products or quality. It is required that all quality complaints from customers are recorded in a customer complaint report within 3-7 days, and preliminary responses are provided within 30 days, with the final investigation and detailed response. Through standardized operating procedures, the aim is to ensure that customer opinions and complaints are handled and addressed in the most efficient and comprehensive manner.



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3.3 Product Quality and Responsibility

Company's quality management system adheres to the spirit of "continuous improvement" and implements GMP and PIC/S standards, along with rigorous scientific management, to produce high-quality active pharmaceutical ingredients and medical formulations.

GRI Indicators	GRI 416-1Assessment of the Impacts of Products and Services on Health and Safety GRI 417-1Requirements for Product and Service Information and Labeling	Positive and Negative Impacts	<div>Positive:</div> <ul style="list-style-type: none"> Assurance of customer health and safety Positive feedback loop from a good reputation <div>Negative:</div> <ul style="list-style-type: none"> Increased costs due to product recalls Penalties for non-compliance, potentially leading to severe business disruptions
Policies and Commitments	<p>【Quality Manual】【Western Medicine Quality Manual】【Quality Policy】【Manufacturing Control Standard Operating Procedure (MPCR)】</p> <p>Incorporating the ISO 9001 as the foundational standard, we continuously enhance system efficiency, adhere to GMP and PIC/S regulations, and, by refining the Manufacturing Control Standard Operating Procedure (MPCR), we proactively integrate quality considerations at the initial stages. This involves establishing clear standards to reduce production line error rates, reinforcing the quality management system, and, with a dual approach, achieving quality assurance objectives.</p>	Goals and Vision	<ul style="list-style-type: none"> Short-term goals: Continuously update relevant policies, conduct regular education and training, and enhance employee awareness. Mid-term goals: Analyze feedback from adverse events, collect data on the causes, track root causes, and gradually update the management system to respond quickly and address quality issues. Long-term goals: Adjust gradually in response to international regulatory trends, become a market leader in quality excellence, and meet international quality standards in various countries.
Mitigation Measures	<ul style="list-style-type: none"> We have drafted the MPCR for reference, with its clear instructions aimed at optimizing production line efficiency. Our Quality Department is divided into Quality Assurance (QA) and Quality Control (QC) sections, each with independent responsibilities. The QA department establishes and ensures the operation of the quality system to meet the requirements of GMP and GDP regulations and fulfill customer demands. The QC department is responsible for actual testing operations to ensure data accuracy. We have intensified education and training for all employees to enhance their understanding and awareness of regulations and compliance requirements. All exported pharmaceuticals and health food products are covered by product liability insurance. 	Effectiveness Assessment	<ul style="list-style-type: none"> In 1998, an audit was conducted by BVQI, resulting in the achievement of ISO 9001 international quality certification. In 2011, the company obtained PIC/S GMP certification from the health authorities. In 2016, the company passed a GDP inspection, and in 2020, it passed a follow-up GDP inspection for pharmaceutical distributors. In 2022, the company underwent a USFDA inspection and passed with no deficiencies. In 2022, the company also successfully passed a routine TFDA inspection. In 2023, the company successfully passed another routine TFDA inspection. In 2024, the company successfully passed a routine TFDA inspection
Complaints Channels	<ul style="list-style-type: none"> We have established a toll-free service hotline for direct communication with patients. We have a "Adverse Reaction Reporting and Handling Procedure Manual" in place, which clearly outlines the responsibilities of various units and the corresponding response measures. 		

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Quality Management System

Our company, through the implementation and establishment of the ISO 9001 international quality standard system, continuously enhances the effectiveness of our systems. We further uphold the essence of the GMP system and PIC/S regulations, ensuring a robust quality management system to achieve quality assurance. This enables us to strive towards our quality objectives and, through a comprehensive quality control system, effectively reduce defects, eliminate errors, and provide the highest product and service quality to achieve customer satisfaction. The internal quality management system of the company is as follows :

Department	Responsibilities
Research and Development Department	<ul style="list-style-type: none"> Quality considerations will be integrated into the design process in the early stages of product development. Following environmental, health, and safety management systems and pharmaceutical regulations to draft the MPCR and determine critical quality attributes and performance indicators.
Production Department	<ul style="list-style-type: none"> In accordance with MPCR, ISO9001, GMP regulations, and PIC/S, the production process is carried out. Batch production records, along with relevant quality documents and laboratory inspection reports, are submitted to the Quality Assurance Department. Communicate with various departments, address production line challenges, and improve yield and productivity through design changes or process enhancements. Enhance education and training for production line employees to reduce systemic errors.
Quality Assurance Department	<ul style="list-style-type: none"> Responsible for approving the MPCR, establishing and ensuring the operation of the quality system to meet the requirements of GMP and GDP regulations and achieve customer standards. Based on customer feedback and discussions with the production department, improvements are made to meet customer needs.
Quality Control Department	<ul style="list-style-type: none"> Understand quality control regulations and industry trends, anticipate future developments, and formulate corresponding strategies. Responsible for conducting actual testing operations to ensure data accuracy and perform testing analysis for items that do not meet the standards.

The Company adheres to the business philosophy of 'sincerity, pragmatism, and innovative development' to establish a quality policy. Annual quality objectives are formulated through discussions with the management review committee, department heads, and relevant personnel. These objectives serve as the Company's overall quality management guiding principles. Adequate and available resources are provided to participate in the establishment and promotion of the quality system. Communication with employees at all levels is carried out, and management review activities are implemented to ensure the effectiveness of the quality system, enabling all relevant personnel involved in quality activities to continuously enhance management efficiency and improve operational quality.

Product Labeling

Our Company as a part of pharmaceutical industry, and in addition to the regulations mentioned in the production process, our packaging is also subject to pharmaceutical labeling regulations and pharmaceutical advertising and promotional laws. According to the guidelines of the 'Drug Inspection and Registration Examination,' the labels, prescription forms, and packaging of our produced drugs are all in accordance with the approvals of the central health authorities. In the year 2024, all of Company's products fully complied with the relevant regulations, and there were no incidents of violating the regulations of the Act Governing Food Safety and Sanitation, or voluntary agreements.



3.4 Innovative Research and Development

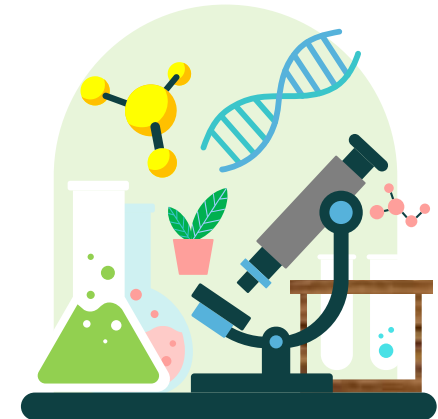
Research and development are the lifeblood of the pharmaceutical industry. In the current stage, our Company's key focus is not only to increase R&D funding but also to accelerate alignment with international technology through strategies like alliances, CDMO (Contract Development and Manufacturing Organization), or investments. We aim to enhance our R&D capabilities through international cooperation, technology transfer, and by selecting product areas and directions with relative competitive advantages to avoid duplicative competition with international pharmaceutical companies. Our R&D team is robust, with years of accumulated experience. New products, including those for hypertension, diabetes, psychiatric medications, gastrointestinal medications, and blood circulation, have been successively introduced to the market. In addition to the domestic market, the Company is actively expanding into the international market, allocating R&D resources for the application of Abbreviated New Drug Applications (ANDA) in the United States. Regarding bio-nutritional products, including ODM (Original Design Manufacturing) and our own brands, we have launched several dozen new products.

Resource Allocation in the Research and Development Department

To support R&D objectives and meet business demands, Company's R&D department comprises a total of 57 employees. Among them, 51 hold master's or doctoral degrees, constituting 90% of the department's workforce. Each of them possesses expertise in their respective knowledge domains. Additionally, 5 members are licensed pharmacists, with a deep understanding of drug characteristics, therapeutic effects, applications, and drug interactions. The entire team exhibits professional knowledge, skills, experience, collaboration, communication, coordination abilities, and innovative thinking. To better support R&D operations, apart from dedicated R&D personnel, the R&D department also includes pharmaceutical regulatory specialists. They are responsible for studying regulatory requirements and hold past successful registration experience in the United States and Japan. This expertise contributes to product development and registration, shortening the time to market.

The majority of Company's research and technology are self-developed. In recent years, we have continued to expand our investments in R&D, focusing on the development of special dosage forms, new products, and new drug delivery systems. We integrate resources from Taiwan's biopharmaceutical industry and operate on an international model. We collaborate with foreign strategic alliance partners to seek opportunities for generic and new drug niche products. This helps reduce R&D costs and shorten the product development timeline. Our aim is to develop the foundation for the internationalization of the pharmaceutical industry in Taiwan and enter the international market for generic and new drugs. The research and development expenditures in the past three years are as follows :

Item	2022	2023	2024
Research and Development Expenditure (Unit: NTD Thousand)	148,410	189,105	179,635
Ratio to Revenue	5.35%	6.33%	5.57%



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Research and Development Status

Company's product portfolio includes medications for hypertension, diabetes, psychiatry, gastroenterology, and circulatory disorders. In recent years, we have placed a strong emphasis on the development of Special Named Medications (Better Than Generics). This focus is aimed at reducing side effects and enhancing patient compliance. To achieve this, we have researched and developed special dosage forms such as injectables, sustained-release formulations, laser-drilled sustained-release formulations, and orally disintegrating dosage forms. We are at the forefront of providing "Single Source New Drugs" and "New Drug-Like" formulations, creating a unique niche in the market. Currently, several niche products have obtained drug licenses and are on the market. Designing orally disintegrating dosage forms facilitates medication administration for elderly patients who have difficulty swallowing. The patented laser-drilled sustained-release formulation uses Zero-Order release mechanisms, ensuring a stable and continuous release of the medication. In addition to the domestic market, Company is actively exploring international markets. We invest in research and development resources to apply for Abbreviated New Drug Applications (ANDA) in the United States. We have been supplying diabetes medications to the U.S. for several years, and in 2020, we began shipments for Amyotrophic Lateral Sclerosis (ALS). Our lipid-lowering medication has obtained regulatory approval and began shipping in 2023. Leveraging our capabilities to secure U.S. drug licenses has allowed us to successfully enter the Japanese and Chinese markets, accelerating our international market expansion and increasing export value. In recent years, we have introduced dozens of new products in the booming market of nutritional supplements, including ODM and our proprietary brands. These products span a range of categories, such as Nattokinase Red Yeast Rice, Anti-Allergy Probiotics, Menopausal Support, and Eye Health, among others.

We undertake research and development of new products every year, not only in domestic categories but also with a strong focus on international products. In 2024, in addition to the development achievements listed in the table, a total of 10 products are currently undergoing BE testing.

Category	Development Overview
Domestic Western Pharmaceutical Preparations	4 applications for inspection and registration were submitted, and 3 were completed with certificates issued.
International Western Pharmaceutical Preparations	7 applications for inspection and registration were submitted, and 13 were completed with certificates issued.
New Product Mass Production and Market Launch	6 Western medicines
Submission of BA/BE Research Trials	5 applications were submitted, and 4 were approved.



In recent years, our research and development efforts have received recognition from the external

Year	Development Overview
2023	The "First Generic Drug Development Project to Break Through Patent Technology Barriers" received a subsidy from the Ministry of Economic Affairs' Industrial Upgrading and Innovation Platform Guidance Program.
2020	19th Pharmaceutical Technology Research and Development Award: Gold Award in the Manufacturing Technology category for "Co-Midis Tablets 80/5 mg".
2017	16th Pharmaceutical Technology Research Award: Silver Award in the Pharmaceutical category for "Tamlosin D Sustained Release Orally Disintegrating Tablets 0.2mg".
2013	Obtained a patent in the Republic of China for "Sustained-Release Drug Tablet Manufacturing Device with Laser-Shaped Drug Release Holes" (Patent No. M452771).
2011	Received support from the Ministry of Economic Affairs' "Industry Development Industrial Technology Program" for the policy project on doubling the international value of generic drugs.
2010	"Migbose F.C.Tab." received the Pharmaceutical Technology Research and Development Award: Bronze Award in the Manufacturing Technology category.

3.5 Pharmaceutical Accessibility

The core mission of our Company in pharmaceutical accessibility is to be "affordable," "accessible," and "used correctly." Given the current state of the patent system for new drugs, the high cost of medications poses a significant challenge for low-income families. Additionally, when developed countries' major pharmaceutical companies invest in new drug research and development, they often overlook the medical needs of low-income countries, making it difficult for these nations to access cutting-edge medical resources. As an ISO 9001, GMP-certified, and PIC/S-certified generic drug manufacturer, our company provides medications that are therapeutically equivalent to brand-name drugs but at relatively lower prices. This approach effectively reduces the medical burden on low-income households and less-developed countries while ensuring the quality of pharmaceuticals.



Pharmaceutical Accessibility Strategy and Achievements

Company's primary product focus is on medications for chronic diseases. While this may not be directly related to the concept of pharmaceutical accessibility, it is important to recognize that chronic disease patients often require long-term, continuous medication. This situation can still impose an economic burden on low-income families and may be relevant to underserved regions with medical needs. Therefore, our company upholds the following strategies in the context of pharmaceutical accessibility, even though it is mainly centered on being "affordable," "accessible," and "used correctly":

Mission	Strategies	Achievements
Affordability	<ul style="list-style-type: none"> Our pricing strategy should take into account reasonability and affordability. 	<ul style="list-style-type: none"> In 2024, the company sold a total of 188 Western medicine products (counting each different packaging specification as one item), of which 174 items were covered by National Health Insurance, representing 92.55% of the total. This coverage effectively helps reduce the burden on patients requiring long-term medication for chronic diseases.
Accessibility	<ul style="list-style-type: none"> Consider the medical resource needs of third-world countries and conflict zones. 	<ul style="list-style-type: none"> We export pharmaceutical products to countries in Southeast Asia, Yemen, Mauritius, and other regions. We establish local operational bases or collaborate with local distributors to ensure the timely supply and widespread distribution of medications. The company sponsored medical volunteer teams from medical schools to provide free clinics in remote areas or developing countries. In 2024, a total of eight medical service teams were sponsored, with donations of 17 types of medicines, effectively supporting areas with scarce medical resources.
Proper Usage	<ul style="list-style-type: none"> Patients should easily and clearly access medication instructions. 	<ul style="list-style-type: none"> In accordance with the "Pharmaceutical Inspection and Registration Review Guidelines," the labels, package inserts, and packaging of our manufactured pharmaceutical products comply with the approvals issued by the central health regulatory authorities. We have established a toll-free service hotline to facilitate direct communication with patients.

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4.1 Talent Attraction and Retention

The pharmaceutical industry is constantly advancing, requiring highly skilled individuals with technical expertise and a strong educational background. Government agencies have also introduced subsidy programs to incentivize the return of overseas talent and implemented national defense training measures to support talent cultivation, retention, and recruitment in the industry. These proactive efforts have gradually attracted individuals from both domestic and international locations to return to the country.

Our Company is actively shaping a diverse and equitable workplace environment, and our salary and benefits planning is guided by the value of "shared, co-operated, co-prospered, and shared." Additionally, we offer employee trust savings fund subsidies and stock incentive programs to provide further security in the lives of our employees. These salary and benefits initiatives have received multiple recognitions from government agencies as an outstanding employer with excellent labor conditions and worker welfare.



Human Resources Policy

The Company respects the labor rights of employees and adheres to the principles and spirit of the "Universal Declaration of Human Rights" and the "Declaration on Fundamental Principles and Rights at Work" by the International Labor Organization. We actively implement policies to protect human rights, in accordance with domestic labor laws such as the "Labor Standards Act," the "Occupational Safety and Health Act," the "Gender Equality in Employment Act," and the "Sexual Harassment Prevention Act." These policies are designed to continuously improve the working environment and welfare of all employees.

We emphasize that colleagues should treat each other with respect, and any incidents of humiliation, threats, harassment, defamation, or workplace bullying can be reported through the appropriate channels. The company actively implements and promotes relevant human rights policies, fully reflecting our responsibility to respect and protect human rights. The specific implementation guidelines are as follows:

Category	Specific Implementation Guidelines
Prohibition of Child Labor	<ul style="list-style-type: none"> In accordance with the "Rules of Employment" established under the Labor Standards Act, child labor may not work more than eight hours a day, and they are not permitted to work between 8 PM and 6 AM the following morning. Moreover, they must not engage in hazardous or harmful work. We strictly adhere to labor laws and regulations, prioritizing children's rights, and since our establishment, we have never employed anyone under the age of 16.

Category	Specific Implementation Guidelines
Prohibition of Forced Labor	<ul style="list-style-type: none"> In accordance with the Labor Standards Act, our "Rules of Employment" clearly stipulate that overtime work should not exceed the legal limits, and no one should be compelled or coerced into performing work against their will. Overtime is always based on voluntary agreement by employees, and they are provided with compensation in accordance with legal requirements. Employees are allowed to refuse work beyond regular working hours for health or other legitimate reasons.

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Category	Specific Implementation Guidelines
Providing a Safe and Healthy Workplace Environment	<ul style="list-style-type: none"> In accordance with the Labor Standards Act and international human rights trends, we have established "Safety and Health Work Guidelines," "Environmental Health and Safety Manual," "Environmental Health and Safety Risk Assessment Management Procedures," and "Health Examination Operation Guidelines." These documents are issued after approval by the Chairman. Additionally, we have developed documents such as "Occupational Accident Emergency Response Operation Guidelines," "Hazard Awareness Program," "Emergency Disaster Response Operation Guidelines," "Human Factor Hazard Prevention Management Operation Guidelines," "Abnormal Load Management Operation Guidelines," and "Maternal Protection Management Operation Guidelines" to promote safety and health operations and prevent occupational injuries.
	<ul style="list-style-type: none"> We follow the regulations outlined in the Occupational Safety and Health Act to conduct regular work environment monitoring every six months. According to the Fire Service Act, annual fire safety inspections are carried out, and regular emergency response drills and evacuation drills are held. In compliance with the Building Public Safety Regulations, annual public safety inspections of buildings are conducted.
	<ul style="list-style-type: none"> We organize annual employee health check-ups, with a frequency that exceeds the requirements of the Labor Safety and Health Act. We have established a system for tracking and providing guidance to employees with abnormal health examination results to prevent potential health risks. Following the Rules for the Protection of Workers' Health, we employ physicians to provide on-site health services every month, ensuring the well-being of our employees. We have developed a "Prevention and Handling Measures for Sexual Harassment" policy that includes appropriate measures for prevention, correction, discipline, and resolution to prevent any occurrences of workplace sexual harassment or discriminatory behavior.

Category	Specific Implementation Guidelines
Eradicating Employment Discrimination and Ensuring Equal Job Opportunities	<ul style="list-style-type: none"> Establishing "Rules of Employment" and various regulations, we abide by labor laws, which apply to all employees universally. Our colleagues are treated fairly and equitably within the company, and no differentiation is made in salary or benefits based on gender, religion, political orientation, race, nationality, party affiliation, appearance, physical or mental disabilities, or language. We promote and implement internal control measures and periodically disseminate this information during company monthly meetings, management meetings, executive meetings, and labor-management meetings (held quarterly) for the benefit of employee awareness.
Maternal Health Protection Management	<ul style="list-style-type: none"> We have established the "Maternal Protection Management Operation Guidelines" to provide appropriate and reasonable facilities and maternity leave for female employees during pregnancy and within one year after childbirth, in compliance with legal regulations regarding pregnant employees. We also offer specialized nutritional supplements for female employees during pregnancy.
Diversity, Equality, and Inclusion	<ul style="list-style-type: none"> Adhering to the principles of diversity and equality for all, we strictly comply with government labor regulations. We respect and protect the rights of foreign workers, honoring their cultural customs, dietary habits, and religious beliefs, as well as their life needs.
Personal Data Protection	<ul style="list-style-type: none"> We have established the "Personal Data Protection Management Measures," which regulate the inventory and management of personal data. Personal data may not be collected, processed, or utilized without a lawful specific purpose, and we periodically disseminate this information during monthly meetings. Additionally, we provide relevant digital learning courses to enhance employees' understanding of data protection laws.

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Employee Structure in 2024

In the fiscal year 2024, the Company did not experience significant layoffs, and the distribution of our workforce did not differ significantly from previous years. As of the end of December 2024, our total workforce was 829 individuals, with a predominance of regular employees (360 males and 466 females), while contract employees accounted for 0.3% of the total (2 males and 1 females). The employee structure is as follows:

Category	Content	Male		Female		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
Age Distribution	30 years old and below	80	9.7%	93	11.3%	173	20.9%
	31-50 years old	206	24.9%	277	33.5%	483	58.5%
	Above 50 years old	74	9.0%	96	11.6%	170	20.6%
	Subtotal	360	43.6%	466	56.4%	826	100%
Job Type	Management	21	2.5%	42	5.1%	63	7.6%
	Sales	126	15.3%	98	11.9%	224	27.1%
	Research and Development	20	2.4%	37	4.5%	57	6.9%
	Production Line	193	23.4%	289	34.9%	482	58.4%
	Subtotal	360	43.6%	466	56.4%	826	100%
Employment Type*	Full-time	360	43.4%	466	56.3%	826	99.7%
	Contract	2	0.2%	1	0.1%	3	0.3%
	Subtotal	362	43.6%	467	56.4%	829	100.0%

(Note) As of December 2024, there were no dispatched personnel currently employed.

Our internal promotion assessment encompasses aspects such as job performance, skill experience, leadership capabilities, and interpersonal relationships, while also respecting individual employee preferences. We uphold a spirit of fairness and transparency and conduct evaluations based on objective criteria. The distribution of senior, middle-level, and entry-level personnel within the company (including full-time employees only) is as follows:

Category	30 years old and below		31-50 years old		Above 50 years old		Total
	Male	Female	Male	Female	Male	Female	
Senior (Manager and above)	0	0	6	2	21	6	35
Middle-level (Section Chief to Deputy Manager level)	0	0	28	26	13	5	72
Entry-level Employees (General Staff to Section Head level)	66	81	186	261	40	85	719
Total	66	81	220	289	74	96	826

In line with our commitment to corporate social responsibility, the promotion of diverse and inclusive values, as well as the encouragement of innovation and sustainable development, Company also employs a certain number of indigenous people, foreign employees, and individuals with disabilities. We have implemented corresponding measures in recruitment, training, and work environment to ensure that these employees have equal opportunities and support.

Category	30 years old and below		31-50 years old		Above 50 years old		Total
	Male	Female	Male	Female	Male	Female	
Indigenous People	1	1	3	2	0	1	8
Foreign Employees	5	7	3	3	0	0	18
Individuals with Disabilities	0	1	4	2	2	0	9
Total	6	9	10	7	1	1	35

Salary Structure

Our company establishes salary policies and disburses compensation based on the following principles:

Principles	Content Explanation
Company Financial and Market Conditions	Taking into account the company's recent financial performance and industry salary levels.
Fairness and Equality	Evaluating compensation based on quantifiable indicators such as education, experience, job performance, and contributions, without being influenced by gender or age, among other demographic characteristics.
Transparency and Continuous Communication	Maintaining transparency in the compensation system and actively communicating with employees to explain the salary structure and the principles it is based on, reducing speculation and uncertainty.
Regular Evaluation and Adjustment	Periodically reviewing the fairness, applicability, and effectiveness of the compensation strategy and making necessary adjustments when needed to ensure the fairness and sustainability of the system.

In the fiscal year 2024, the ratio between the annual total income of the highest-paid individual in the Company and the median annual total income of other employees (excluding the highest-paid individual) was 11.78:1. The percentage increase in the annual total income of the highest-paid individual (including salary and other non-routine compensation, such as bonuses) compared to the median percentage increase in the annual total income of other employees (excluding the highest-paid individual) was 1.98:1.

In 2024, information on the salaries of full-time employees not holding managerial positions can be found on the Market Observation Post System (MOPS) website at: <https://mops.twse.com.tw> → Summary Reports > Corporate Governance > Employee Benefits and Compensation Statistics > Salaries of Full-Time Employees Not in Managerial Positions.

New Hires and Departures

New Employee and Departing Employee Information for 2024:

Category	Age Distribution	Male		Female		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
New Employees	30 years old and below	30	28.3%	30	28.3%	60	56.6%
	31-50 years old	16	15.1%	30	28.3%	46	43.4%
	Above 51 years old	0	0.0%	0	0.0%	0	0.0%
	Subtotal	46	43.4%	60	56.6%	106	100%
Departing Employees	30 years old and below	22	25.0%	14	15.9%	36	40.9%
	31-50 years old	17	19.3%	26	29.6%	43	48.9%
	Above 51 years old	3	3.4%	6	6.8%	9	10.2%
	Subtotal	42	47.7%	46	52.3%	88	100%

Labor Relations

The Company respects the employees' right to assemble and associate freely. However, as of now, there is no labor union organization, and therefore, no collective bargaining agreement is in place. To safeguard employee rights, in cases where employee terminations are unavoidable, Company complies with the Labor Standards Act. Unless other regulations apply, it provides severance pay equivalent to one month's average salary for every year of service. The notice period varies based on the employee's length of service : (1) Employees working for more than three months but less than one year: 10 days' notice ; (2) Employees working for more than one year but less than three years: 20 days' notice(3) Employees working for more than three years: 30 days' notice.

The Company also follows the Mass Redundancy Labor Protection Act. In the event of significant operational changes leading to mass employee layoffs, the company will notify the competent authority and relevant parties or individuals at least 60 days in advance, and make public disclosures.

For employees affected by layoffs, the company complies with legal requirements to report and, in the report, states whether they require employment counseling or are willing to undergo vocational training. Additionally, the company provides the mandated severance payments as required by law.

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Employee Compensation and Benefits

In addition to complying with all government welfare regulations—such as those under the Labor Standards Act, labor insurance, national health insurance, pension contributions, a five-day work week, and the establishment of an employee welfare committee—the company also provides subsidies for employee trust savings funds to further enhance employees’ financial security. These salary and welfare measures have been repeatedly recognized by the competent government authorities as exemplary in labor conditions and employee benefits. Moving forward, the company will strive to achieve industry-leading welfare standards to provide employees with a better quality of life. The employee welfare measures and their implementation are as follows:

Category	Items
Insurance and Health Promotion	Group insurance, overseas travel insurance, annual health check-ups (In 2024, a total subsidy of NT\$1.76 million was provided.).
Bonus Rewards	Monthly performance bonuses, project bonuses, key performance bonuses, outstanding employee recognition (a total of 12 employees for the year 2024, each awarded a pure gold coin), senior employee recognition (a total of 108 employees for the year 2024, each awarded 2 to 18 gold coins based on seniority). Total expenditure on gold coins: 6.77 million.
Employee-Friendly Workplace	Pregnancy care, lactation room facilities, employee-exclusive discounts at nearby childcare facilities, shuttle services, gym access, rental subsidies, infant formula assistance (a total of 370,000 in 2024), rental subsidies (982 individuals were subsidized for NT\$3.78 million in 2024).
Cash Subsidies	Holiday cash bonuses, birthday cash bonuses, marriage and bereavement assistance, illness sympathy funds, home purchase grants (awarded to 18 employees in 2024, each receiving NT\$12,000), maternity subsidies (15 employees received NT\$12,000 each in 2024).
Recreation and Leisure	Discounts from contracted vendors, group meal subsidies, discounts on products from affiliated companies.
Educational Assistance	Tuition assistance for in-service education, language course training subsidies , employee children's scholarship (a total of 1.76 million subsidies in 2024).
Employee Activities	Year-end banquets for employees with their families, annual family day, club activity subsidies, employee trips
Retirement Planning and Others	Retirement savings contributions, 30% employee trust savings contributions.

Maternity/Paternity Leave

The Company provides employees with maternity and paternity leave rights in accordance with the law. This contributes to achieving a balance between work and life, reducing employee stress, and demonstrating corporate social responsibility as well as respect for employee rights. It is worth mentioning that in past years, there have been records of both men and women applying for maternity and paternity leave, which helps break down gender equality barriers and promotes diverse and inclusive values.

Items	Male	Female	Total
Total number of employees eligible for maternity/paternity leave in 2024 (A)	43	32	75
Total number of employees who actually used maternity/paternity leave in 2024 (B)	2	9	11
Maternity leave usage rate (B/A)	4.7%	28.1%	14.7%
Total number of employees expected to return to work after completing maternity/paternity leave in 2024 (C)	2	5	7
Total number of employees who returned to work in 2024 after completing maternity/paternity leave (D)	2	5	7
Return to work rate (D/C)	100%	100%	100%
Total number of employees who returned to work in 2023 after completing maternity/paternity leave (E)	1	5	6
Total number of employees who remained in employment twelve months after returning to work in 2023 after completing maternity/paternity leave (F)	1	5	6
Retention rate (F/E)	-	100%	100%

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4.2 Talent Cultivation and Development

In the age of information and knowledge, people are a company's most valuable asset. Our Company's guiding philosophy considers employee career development as an investment, allowing employees to grow in sync with the company. Our approach involves not only guiding employees to have the correct understanding of career design but also taking into account individual backgrounds, experiences, interests, and personality traits to arrange relevant education and training.

GRI Indicators	GRI 404-1 Average Hours of Training per Employee per Year GRI 404-2 Programs for Upgrading Employee Skills and Managing the Transition GRI 404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	Positive and Negative Impacts	Positive: <ul style="list-style-type: none"> Increase employee retention rates. Boost employee productivity. Negative: <ul style="list-style-type: none"> Talent attrition. Lower productivity and increased costs.
Policies and Commitments	[Employee Training and Development Programs] [Requirements for Training Courses for Promotion at All Levels] [Departmental Book Club Incentive Program] [New Employee Referral Incentive Program] Utilizing a comprehensive E-Learning system, new employees gain an understanding of the company's background, job nature, basic requirements, skills, and familiarity with the work environment, enhancing employee safety awareness. For existing employees, we conduct on-the-job education and training programs, providing the necessary information and skill training required for executing their roles, thereby improving work efficiency.	Goals and Aspirations	<ul style="list-style-type: none"> Short-term Goals: Develop managerial capabilities by assessing gaps in managerial skills and conducting 1-2 management training sessions to enhance supervisors' management skills. Mid-term Goals: Understand employee needs through annual employee satisfaction surveys. Propose improvement plans for 1-2 critical issues each year to enhance employee satisfaction and retention rates. Long-term Goals: Develop a managerial competency training program to cultivate and retain high-potential talents within the organization, meeting future leadership needs.
Measures Taken	<ul style="list-style-type: none"> Digital Learning Platform: Standard has transformed internal knowledge into an E-Learning system and continually updates it to impart professional knowledge and skills to all colleagues. Book Clubs: Colleagues (7 or more) can independently form book clubs to meet at a fixed time during non-working hours. After compiling lecture notes and relevant materials, colleagues can apply for allowances from the company. Specialized Courses: Special courses are scheduled for personnel involved in quality control, research and development, equipment calibration, auditing, and other specialized technical roles to equip them with the necessary skills for their work. Internal and External Training Courses: We view education and training as a strategic investment and allocate a specific budget for educational and training purposes each year. 	Effectiveness Assessment	<ul style="list-style-type: none"> In 2024, the actual expenditure on education and training amounted to NT\$136,000, and book clubs were subsidized with a total of NT\$230,000. In 2024, 97.6% of managerial vacancies were filled through internal employee promotions. The managerial retention rate in 2024 was 96.6%.
Complaint Mechanisms	<ul style="list-style-type: none"> Physical Mail: Physical whistleblower mailboxes are installed in both Plant 1 and Plant 2. Email: Reach us at box@standard.com.tw. General Manager's Time: You can provide feedback to the General Manager through letters or email. The Audit Office will assist in facilitating face-to-face discussions to address feedback. 		

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Knowledge Enhancement and Reemployment: Continual Contribution and Growth

The Company has established an "Employee Education and Training Program" as a guideline for employee education. The program includes procedures for in-house or outsourced training, covering new employee training, on-the-job training, GMP training, and more. This program aims to enrich employees' knowledge and skills, improve work efficiency and quality, and align employee growth with corporate goals. In the year 2024, 100% of our employees participated in education and training, with a total training duration of 137,995 hours. On average, each employee received 167.1 hours of training. Additionally, as our company operates in the pharmaceutical industry, we place significant emphasis on product quality. Therefore, we have developed a "GMP Education and Training Operations Manual" to enhance the production quality capabilities of our personnel and ensure that our product quality complies with both domestic and international regulatory requirements.

Category	Male			Female		
	Number of Employees	Training Hours	Average Training Hours	Number of Employees	Training Hours	Average Training Hours
Management	21	821	39.1	42	1,742	41.5
Sales	126	2,580	20.5	98	2,032	20.7
Research and Development	20	3,594	179.7	37	6,619	178.9
Production Line	193	47,580	246.5	289	73,027	252.7
Total	360	54,575	151.6	466	83,420	179.0

For employees who retire or terminate their employment relationship, the company offers measures for post-retirement rehiring or transitioning into consulting roles. This allows retired employees with outstanding performance to return to the workforce and continue contributing their professional skills. This approach not only facilitates the transfer of internal expertise but also enables retired employees to maintain their professional capabilities and continue experiencing a sense of achievement.

Talent Development and Assessment

The Company primarily uses regular assessments to help employees identify their performance and achievements in their roles, recognize their strengths and weaknesses, and provide appropriate support, training, and development opportunities. This approach enables employees to achieve their business objectives, find personal fulfillment and success in their work, and maintain their passion for the workplace. In 2024, 100% of full-time employees, regardless of gender, underwent regular performance assessments, and 41 employees were promoted following these assessments. To maximize the use of internal talent, our company also encourages internal transfers between departments and transfers to related enterprises. This mobility allows employees to bring new perspectives, experiences, and expertise to their new departments, breaking down information silos between departments, promoting knowledge sharing, and fostering cross-departmental collaboration. When the organization faces future changes, expansions, or restructurings, this preparation makes it easier to deploy human resources to adapt to new changes and challenges. In 2024, there were a total of 96 internal transfers among employees.

4.3 Occupational Health and Safety

Prioritizing the occupational health and safety of our employees is a fundamental responsibility of the Company. Creating a safe and healthy work environment is not only in compliance with legal requirements but also forms the basis for establishing a stable and successful business. To effectively manage the safety and health of our employees, we have systematically improved our management based on the PDCA (Plan-Do-Check-Act) cycle. In 2019, to align with international occupational safety and health standards, we enhanced our existing management system as per the requirements of ISO 45001:2018 Occupational Health and Safety Management System. In 2020, we obtained certification from an external third-party verification company, and our system's execution status continues to be inspected annually by third-party verification companies.

Occupational Health and Safety Management System

The Company has two Class A occupational safety and health supervisors, one occupational safety engineer, and one occupational safety and health officer responsible for managing safety and health-related matters in the plant area and for improvement initiatives. Additionally, we have established an Occupational Safety and Health Committee (referred to as the Safety Committee) in accordance with the Occupational Safety and Health Act. The committee comprises a total of 17 members, including the general manager, occupational safety and health personnel, medical staff, and various unit heads as ex officio members. Five of the committee members are worker representatives selected through the labor-management meeting, accounting for approximately one-third of the total committee members.

Members	Composition	Roles and Responsibilities
Chairman	Employers, Business Unit Heads, Plant Workplace Supervisors	Oversee and supervise the operations of the Occupational Safety and Health Committee in accordance with their authority.
Committee Member (Executive Secretary)	Occupational Safety and Health Management Unit Personnel	Develop, plan, supervise, and promote safety and health management matters and provide guidance for the relevant departments to implement.
Committee Member	Unit Managers	Command and supervise the execution of safety and health management matters within their jurisdiction, and coordinate and instruct the relevant personnel to carry them out.
Committee Member (Labor Representative)	Representatives from Labor-Management Meetings	Participate in the discussions of various safety and health issues within the Occupational Safety and Health Committee.

The Safety and Health Committee convenes once every quarter, primarily holding physical meetings. In response to the severe domestic epidemic situation, adjustments may be made to conduct online meetings. After each meeting, the content and resolutions of the meeting are posted on the workplace safety notice board to inform all employees. To ensure the effective operation of the occupational safety and health management system, internal audit personnel conduct at least one system audit annually, covering 100% of workplace personnel. This is done to identify any non-compliance issues and to facilitate continuous improvement and enhancement of the management system. Following the internal audit, an external audit is conducted by a third-party verification agency within the factory to address any identified deficiencies and ensure the normal operation of the factory's management system.

Occupational Safety and Health Committee Communication Topics for 2024 :

- Discussion on Occupational Safety and Health Policy
- Coordination and Recommendations for Occupational Safety and Health Self-Management Programs
- Review of Safety and Health Education and Training Implementation Plans
- Review of Workplace Environment Monitoring Plans, Monitoring Results, and Measures Taken
- Review of Health Management, Occupational Disease Prevention, and Health Promotion Initiatives
- Review of Various Safety and Health Proposals
- Review of Autonomous Inspections and Safety and Health Audits by Each Unit
- Review of Preventive Measures for Hazards Related to Machinery, Equipment, Raw Materials, and Materials
- Review of Occupational Accident Investigation Reports
- Consultation on the Formulation of Safety and Health Goals/Targets and Confirmation of Implementation Performance
- Review of Safety and Health Management for Contracted Operations
- Review of the Need for Updates to Risk Assessments
- Report on Recent Regulatory Compliance Assessment Results
- Consultation on Employee Safety and Health Management Matters
- Assessment of On-Site Safety and Health Management Performance



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Hazard Identification and Risk Assessment

The Company conducts regular unit hazard identification and risk assessments each year. By evaluating the risk levels, subsequent improvement methods are determined to maintain operational safety. If new machinery or equipment is added to the unit, a risk assessment is carried out according to the environmental health and safety change control procedures.

In accordance with occupational safety regulations, environmental monitoring of the work environment is periodically performed. This is carried out by a labor department-approved occupational safety and health agency that comes to the factory for implementation. Subsequently, improvements are made based on the results of the monitoring report.

To ensure the quality of this process, there is a clear procedure manual for hazard identification, and personnel responsible for conducting hazard identification must undergo relevant education and training before they can proceed. The identification results are reviewed by the unit manager and occupational safety personnel to ensure that the process and results cover the entire scope of the activity without omissions. In addition, hazard identification and assessment are re-executed in cases of new equipment, changes in operations, organizational changes, or abnormal incidents, to prevent oversights.

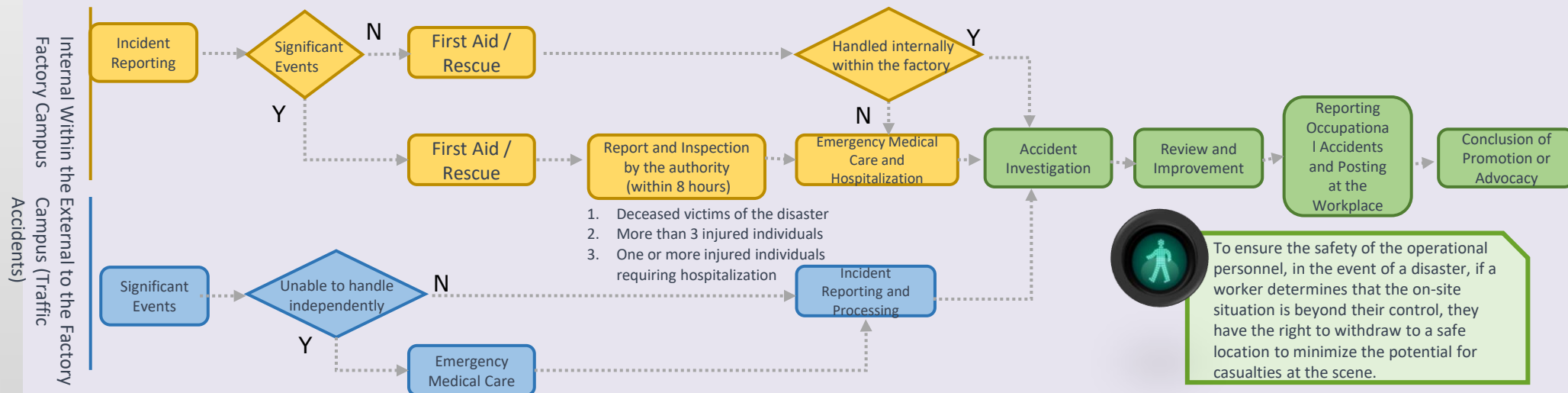
In the year 2024, there were a total of 12 hazard identification cases, with zero unacceptable risks. Three management plans were formulated, and all have been processed 100%.

The company categorizes identified risks into five levels based on severity and formulates different improvement measures :

Risk Levels	Measures to Eliminate Risks
Critical	Immediate risk reduction measures must be taken; operations should not commence or continue until the risk is reduced.
High	Existing protective measures should be reviewed as a priority, and risk control facilities should be implemented within a specified time frame.
Moderate	Further assessment is required before deciding on risk control facilities.
Low	Temporary acceptance is allowed, with control in the current manner.
Mild	Acceptable risk; no need for risk reduction facilities.

Occupational Accident Investigation Flowchart

The Company follows the regulations specified by the Occupational Safety and Health Act for incident reporting and accident investigation processes. Through accident investigations, we identify the root causes and understand the consequences of incidents, in order to develop preventative and improvement measures for reducing the likelihood of such accidents recurring in the future.



Occupational Injury and Occupational Disease Statistics

In the year 2024, Company experienced 2 occupational injury incidents, with a recordable occupational injury incidence rate of 2.06. The total loss in work hours due to injuries amounted to 64 hours. There were no occupational injuries resulting in fatalities, severe occupational injuries, or occupational diseases.

Category	Description	Incident Rate
Employees	Occupational Fatality Rate for Occupational Injuries	0
	Serious Occupational Injury Rate	0
	Recordable Occupational Injury Rate	2.06
	Occupational Fatality Rate for Occupational Diseases	0
	Recordable Occupational Disease Rate	0
Non-Employees (Whose work or workplace is controlled by the organization)	Occupational Fatality Rate for Occupational Injuries	0
	Serious Occupational Injury Rate	0
	Recordable Occupational Injury Rate	0
	Occupational Fatality Rate for Occupational Diseases	0
	Recordable Occupational Disease Rate	0

Note : (1) The statistics do not include commuting accidents to and from work; incident rates are rounded to two decimal places.
(2) Recordable Occupational Injury Rate = Number of Recordable Occupational Injuries / Total Work Hours* 1,000,000

Safety and Health Culture

In order to effectively reduce the incidence rate of occupational accidents, the Company recognizes the importance of enhancing the safety and health mindset among our colleagues. Besides improving the working environment and strengthening equipment safety measures, promoting a culture of safety is crucial. Continuous education is vital in increasing awareness of hazards and hazard prevention, which in turn fosters a culture of safety and safety-oriented behavior among our colleagues. This contributes to an overall enhancement of the company's safety culture. Information regarding the occupational safety and health refresher training courses held in the year 2024 is presented in the table below :



	Course Topic	Number of Sessions Held	Number of Participants
Internal Course	Make Your Blood Pressure Healthier	2	107
	First Aid, Bandaging, and Transport + Hands-On Practice	2	92
	General Safety and Health Education and Training	9	804
External Course	Forklift License Course	1	4
	Hazardous Operations Supervisor License Course	1	11
	Safety and Health Education and Training for the Safety and Health Family Program	2	48

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Safety Change Management

The scope of the Safety Change Management system encompasses operational activities, workflow, process chemicals, process equipment, process technology, operating procedures, and any other facilities or utilities that can impact the process. Changes to fire safety facilities must also adhere to the change management system and require a reassessment of occupational safety and environmental considerations by the MOC (Management of Change) team. The execution of these changes can only proceed once occupational safety and environmental risks have been determined and controlled. In order to prevent oversight in occupational safety and health considerations regarding pharmaceutical changes, pharmaceutical changes are also subject to review by the occupational safety department. When necessary, pharmaceutical changes will follow the occupational safety and health change process for implementation. In the year 2024, there were a total of 12 environmental, safety, and health change cases.

Emergency Response Drills

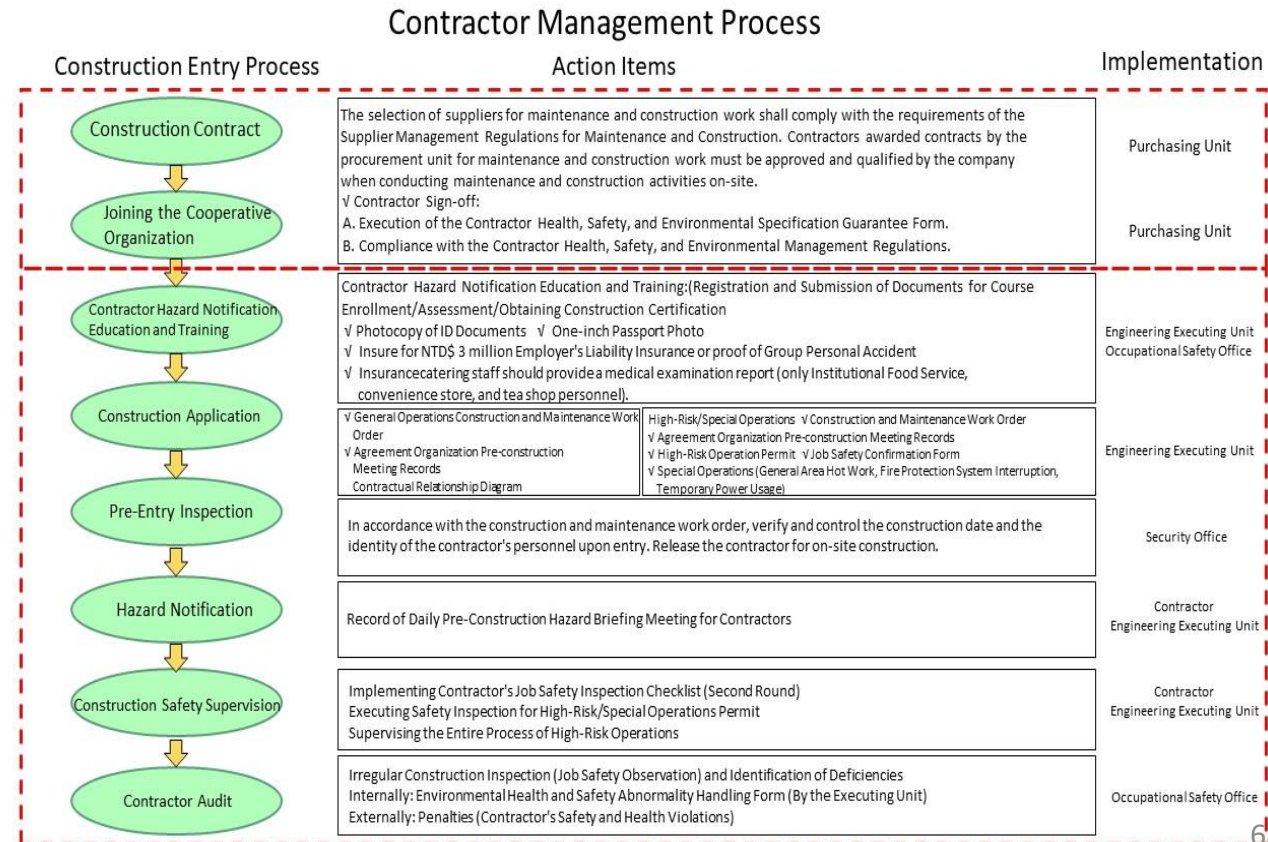
To enhance the response capabilities of Company's personnel in the event of accidents, we schedule regular drills every six months. Company employees are divided into self-defense and fire-fighting teams based on the geographical location of their work areas. Each team conducts practical exercises to simulate how to initiate response procedures and disaster relief in the event of a fire or chemical hazard. Through these practical drills, we strengthen the emergency response abilities of our employees. Following the drills, we conduct reviews and discussions to identify any shortcomings and recommendations, which are used to make improvements in the next round of drills.

Contractor Construction Management

The Company is committed to preventing disasters and ensuring the safety and health of our employees, facilities, property, and the environment. Before entering our factory for construction, contractors are required to submit a commitment to adhere to safety, health, and environmental regulations set by the Company. Construction within the factory premises must adhere to the safety standards outlined in the "Contractor Management Procedure."

In order to mitigate the shared risks associated with contractors entering the premises for construction, meetings are convened prior to construction based on the nature of the work and the results of risk assessments. These meetings involve relevant responsible parties from our company and the contractor or their subcontractors. The primary purpose is to discuss and formulate safety measures to prevent the occurrence of disasters, thereby reducing the risks associated with contractor construction.

The relevant procedures for contractors entering the factory premises for construction are outlined in the diagram below:



Contractor Construction Management

In 2024, there were a total of 462 contractor construction projects, out of which 225 were classified as high-risk or special operations. To ensure awareness and control of contractor activities within the premises, pre-construction meetings are held for high-risk operations to discuss construction methods, risks, and safety measures. During construction, safety observations are conducted, and any violations found are subject to penalties according to the contractor management procedure. Contractors are also required to make necessary improvements.

To prevent accidents resulting from high-risk operations with elevated hazard levels, permits are required for such operations within the facility. Before commencing operations, relevant personnel and contractor construction workers must hold pre-construction safety meetings, conduct risk assessments, and discuss preventive measures, which are recorded. During the execution of high-risk operations, the occupational safety department carries out safety observations to supervise and ensure the implementation of safety measures and checkpoint inspections to prevent accidents.

To enhance the efficiency of contractor management and enforce various management systems, the electronic contractor management system Standard Group was officially launched in October 2021. The system controls the number of contractors and construction projects within the facility. It also verifies the qualifications of contractor personnel (education and training, insurance, and construction reservations) and ensures that construction reservations do not exceed the expiration date of personnel insurance. Non-reserved personnel are not allowed to enter the premises for operations. Additionally, the system allows for online application for permits related to special operations and high-risk operations, reducing paper waste and the time required for document transfers.

Special Health Management

In accordance with Article 16 of the Labor Health Protection Regulations, our company conducts regular special health checks and implements health management based on the following criteria. In addition to this, our in-house occupational health nurses and contracted occupational disease specialists also conduct interviews or phone calls with employees undergoing special health checks. They explain the reasons for the checks, discuss the results, identify any items that require follow-up examinations, and provide education and guidance on relevant diseases and examination procedures. The statistics for special health checks in the year 2024 are as follows:

Special Operation Items	Noise Operations	Dust Operations	Dimethylacetamide (DMA) Operations	Hexane Operations
Frequency of Inspection Visits	199	26	11	11

2024 Annual High-Risk/Special Operation Statistics

High-Risk Operations	Operation Count
Hot Work in General Areas	69
Lifting Operations	66
Elevated Operations Over 5 Meters	66
Fire Breaks	11
Confined Spaces	8
Live Electrical Proximity	0
Material Handling Operations	5
Temporary Electrical Usage	0
Total	225

Electronic Management System for Contractor Management in Standard Group



Annual Health Checkup

Employees' physical and mental well-being is an essential element of work-life balance and a key factor in maintaining and enhancing the company's productivity. Each year, the company conducts comprehensive health examinations for all employees across all age groups. The scope of these examinations exceeds current legal requirements by including additional items such as breast ultrasound for female employees, abdominal ultrasound, and multiple blood tests beyond the statutory items. These enhanced health checks help employees gain a better understanding of their health status. Based on the results, nurses implement a graded health management system and conduct follow-up phone calls to provide care and support to employees. Nurses classify and manage employee health based on the results of these health checkups and conduct follow-up phone calls to care for the well-being of our employees.

The company also cares for the health of employees' family members, allowing them to undergo health examinations together with employees and enjoy the same benefits as employees. Supporting the well-being of family members helps employees work with peace of mind.

In 2024, the company organized health examination stations by region, time slot, and department to manage the number of participants for each session. Employees cooperated by participating in the health checks, achieving a participation rate of 98%.



Human Factors Engineering Improvement

In accordance with Article 6, Paragraph 2 of the Occupational Safety and Health Act, the Company takes necessary measures to prevent musculoskeletal disorders in tasks that involve repetitive operations. Every year during the health checkup, employees are asked to complete a questionnaire about musculoskeletal symptoms. After the checkup, the data is categorized by department to analyze and track various pain symptoms among employees. Based on the annual ranking, our company collaborates with occupational disease specialists and safety personnel to conduct on-site visits to the workplace and assist in improving the working environment.



On-site visits by occupational disease specialists

■ 8/1職業病科吳醫師現場訪視 三課二股人因工程改善

✓ 訪視PTP包裝區主機手作業環境及作業流程(後續會開會討論改善方式)

藥物入料(建議第一階段需改善)

觀察結果:入料時,由於投料漏斗位子高,即使已經使用升降設備,但是由於升降設備高度提升有限,因此人員需要彎腰撿取後,高舉過肩投入漏斗。使用KIM表LHC表單評估此項作業後,該品項屬於中高負載,建議需要執行工作改善。

建議改善事項:

建議使用真空吸引器吸藥,但是過去對於吸藥的管路有清潔維護的限制,可以優先給顆粒大需要常常入料的品項使用。



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Support for Postpartum Return to Work

In compliance with Article 5, Paragraph 3 of the Public Places Breastfeeding Act, the Company has established a breastfeeding room equipped with facilities, including a backrest chair, handwashing facilities, covered trash bins, emergency call buttons, ultraviolet disinfection equipment, and more. The room is cleaned daily by female cleaning staff, and the environmental management and maintenance of the breastfeeding room are overseen by the General Affairs Division of the Management Department.

To create a relaxing environment for breastfeeding mothers, the breastfeeding room is adorned with cute decorations to foster a warm and comfortable atmosphere, allowing mothers to pump milk without stress.

In the year 2024, 25 of our colleagues received maternal protection management. During the management period, our occupational health nurses and occupational disease specialists conducted face-to-face interviews and regular phone calls with the employees. Postpartum return to work also involves providing care based on the employees' recovery progress.



Breastfeeding Room Setup

Employee Assistance Program (EAP)

The Company collaborates with an EAP team to assist employees in addressing various psychological or family-related issues. We provide professional and confidential support through different channels, such as a 24-hour hotline, email, LINE instant messaging, and in-person counseling sessions with psychologists. This program aims to enhance employee job satisfaction and quality of life, creating a harmonious and healthy work environment.

In addition, we organize seminars on mental and physical health, offering a variety of courses, workshops, and growth-oriented groups led by psychologists. These activities help improve communication between supervisors and employees, enhance team cohesion, and build skills for crisis recognition and management, stress adaptation, and a wide range of other topics.



EAP Pocket Information



EAP Workshops

Weight Loss Program

After the annual health examination results are released, Standard analyzes any abnormal findings. Most of the significant abnormalities among employees are related to metabolic syndrome indicators, with the most common issues being abnormal BMI, waist circumference, triglycerides, cholesterol, and low-density lipoprotein (LDL) levels. To promote work-life balance and physical and mental well-being, in 2024 the Occupational Safety Office, in collaboration with the Welfare Committee, organized a health weight-loss program called the “Healthy Enjoyment Camp.” A total of 115 employees participated, collectively losing 213.8 kilograms. After the event, occupational health nurses continued to monitor participants’ health status and encouraged them to maintain a healthy body condition.



Group Award



Individual Award

Employee Welfare Facilities

In order to allow employees to easily relieve stress and maintain a healthy work-life balance during their leisure time, our company has established multiple welfare facilities for employees to use:

Facilities	Description
Library	We have a dedicated library within the company premises, managed by a librarian. The library boasts a rich and diverse collection of books. We not only collaborate with libraries worldwide but also organize periodic book exchange events. All employees are free to borrow books without restrictions. We encourage our colleagues to read more and acquire knowledge, promoting learning and professional development.
Fitness Area	We have a fitness area within the Company premises, providing free access to fitness facilities for employees. This is aimed at improving employees' physical fitness and overall health, helping them relieve stress, and enhancing their work efficiency.
Community Classroom	Currently, within the company, we have established various clubs such as a table tennis club, a badminton club, and an aerobic dance club. Employees can join these club activities after work based on their own interests and abilities, fostering interaction and communication among the employees.



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☆ 5.1 Social Participation



5.1 Social Engagement

In recent years, due to issues related to gender equality, labor rights, income inequality, environmental pollution, and more, governments, civil organizations, and businesses worldwide have been collaborating to explore different aspects of corporate social responsibility. In addition to generating profits and benefiting shareholders, the Company is also actively engaged in various social issues.

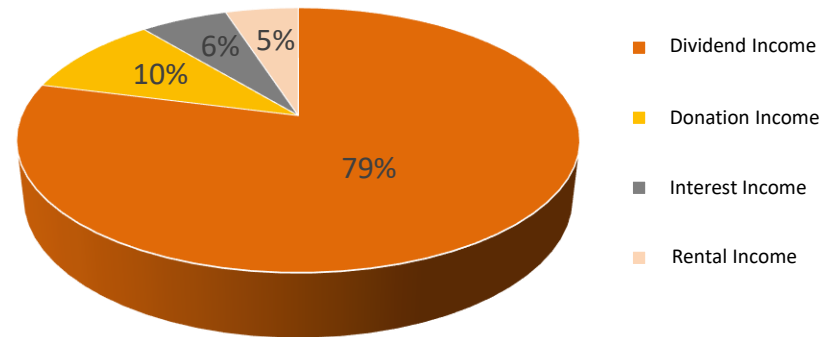
GRI Indicators	GRI 2-28 Membership in Associations GRI 413 Local Communities	Positive and Negative Impacts	Positive : <ul style="list-style-type: none"> Creating employment opportunities in the community Promoting social welfare Negative : <ul style="list-style-type: none"> Lack of influence of the company in society, hindering network building.
Policies and Commitments	【 Introduction to the Fan Dao Nan Foundation 】 【 Blood Donation Incentive Guidelines 】 【 Introduction to the Da Kang Sports and Health Center 】 The establishment of the Fan Dao Nan Foundation primarily involves organizing cultural and educational activities, providing scholarships, and conducting health seminars, among other related charitable educational initiatives. Additionally, it collaborates with local governments to create Dotcom Sports and Health Center, aimed at preventing and delaying disability care while enhancing health and well-being.	Goals and Vision	<ul style="list-style-type: none"> Short-term goals: Continue to focus on social issues, promote various activities, and quietly contribute to and support education and nonprofit projects in Taiwan. Medium-term goals: Pursue social and environmental impact, strive to expand recognition, and attract more resources from various sectors. Long-term goals: Strive to create diversified income streams, achieve economic sustainability (break-even), and reinvest some of the profits back into the social enterprise to sustain its growth and development.
Mitigation Measures	<ul style="list-style-type: none"> Fan Dao Nan Foundation: Scholarships are offered for university, high school, junior high, and elementary school students to ease the financial burden on students from economically disadvantaged families. Activities such as children's drawing contests, national table tennis championships, and children's fairs are organized to accompany children in their joyful growth. Tutoring programs are also provided to give students in remote areas opportunities for after-school learning. Da Kang Sports and Health Center: The first AI-customized circuit strength training and wellness center in Taiwan, with two branches in Liuying and Madou. In addition to providing fitness equipment, it offers fitness courses for people aged 65 and above, as well as yoga and aerobics classes. The center also sells health supplements and small fitness equipment, and hosts health seminars to share relevant knowledge. 	Effectiveness Assessment	<ul style="list-style-type: none"> The Fan Dao Nan Foundation was honored with the 2022 Ministry of Education's Contribution Award for Social Education (Group Category). Awarded the Excellent Recognition for Environmental Protection Administration's 111th Annual Air Quality Improvement Zone Adoption Unit. The Fan Dao Nan Foundation donated a total of 12.92 million in 2024. Dakang Sports and Health Center received the 2024 Sustainable Operation Award under the Senior Club Program from the Tainan City Health Bureau.
Complaint Channels	<ul style="list-style-type: none"> Company's email address : box@standard.com.tw For the Fan Dao Nan Foundation : 06-6361516#6018 Ms. Chen For the Dotcom Sports and Health Center : 06-6361516#6303 Ms. Cao 		

The Fan Dao Nan Foundation

In order to ensure the sustainability of corporate giving activities, our company established the Fan Dao Nan Foundation as a public benefit foundation in 1987. The foundation is responsible for promoting and executing public welfare activities. All employees of Standard Corporation are volunteers for the foundation, and various departments take turns organizing social and educational activities regularly. This also helps in training department managers in event coordination and planning.

2024 Fan Dao Nan Foundation Financial Sources :

The income sources for the Fan Dao Nan Foundation



2024 Fan Dao Nan Foundation Achievements :

Business Activities	2022 Achievements
Scholarship Program	<ul style="list-style-type: none"> Pharmacy-Related Departments: 3 departments with 8 individuals High Schools: 8 schools with 150 individuals Junior High Schools: 59 schools with 764 individuals Elementary Schools: 239 schools with 2,686 individuals <p>A total of 7.37 million NT dollars was provided in the fiscal year 2024.</p>
Student After-school Care	<ul style="list-style-type: none"> Hope Tutoring : 20 schools, 1,015 students. Total assistance in the fiscal year 2024: 1 million NT dollars Sunflower Tutoring : 6 schools, 255 students. Total assistance in the fiscal year 2024: 400,000 NT dollars
Other Public Welfare Assistance	Sponsored 13 charitable organizations, with a total sponsorship of 800,000 NT dollars in the year 2024.
Winter and Summer Vacation Meals	Provided meals for 8,292 people, with a total sponsorship of 790,000 NT dollars in the year 2024.
Public Welfare Events	<ul style="list-style-type: none"> Received the 2022 Ministry of Education's Contribution Award for Social Education. The Standard Cup Children's Drawing Competition received a total subsidy of NT\$660,000 in 2024. The Standard Cup National Table Tennis Championships received a total subsidy of NT\$1,900,000 in 2024.

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Scholarship Program

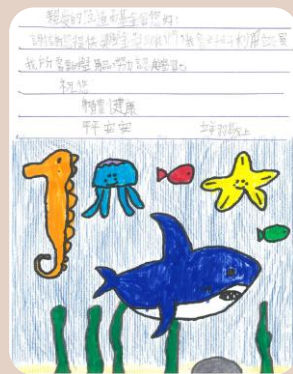
The founder of the foundation, Chairman Fan Chin-Tsai, established the Standard Scholarship after achieving success in his career. He was deeply aware of the poverty he experienced during his childhood and the challenges he faced in pursuing an education. He was also grateful for the support and mentorship he received from a benefactor. As a result, he established the Standard Scholarship with the hope of encouraging underprivileged students to seize educational opportunities and become future leaders in society.

The Fan Dao Nan Foundation Scholarship program is divided into four categories to provide assistance to different groups of students :

- 1.Scholarships for first-year students in the daytime programs of public and private universities, particularly those majoring in medicine and related fields.
- 2.Scholarships for junior high school and elementary school students, with specific eligibility criteria and guidelines.
- 3.The Liu Qiusheng Teacher Memorial Scholarship.
- 4.The Yuchai Scholarship.

These scholarships aim to offer diverse forms of assistance to students of various age groups and family backgrounds. The goal is to reduce the financial burden on students and provide them with tangible encouragement.

Thank You Card



Student After-School Care

Many rural elementary schools are often attended by students from extended or dual-income families. These schools typically lack daycare facilities for children, making it difficult for parents to provide care after school. The Fan Dao Nan Foundation aims to enhance the academic capabilities of students in remote areas, reduce the urban-rural education gap, and cooperate with school faculty.

By extending the school day, we offer guidance to students during their after-school hours. This approach helps avoid situations where children are left without supervision after school, which could lead to potential issues. It also allows us to support disadvantaged students by providing additional social resources. Our goal is to create a harmonious and supportive community, nurture various student abilities, enrich their learning experience, and offer a five-day-a-week "Hope After-School Tutoring Program" along with the "Sunflower After-School Program" every Wednesday afternoon.

Acknowledgement Letter for Tutoring Program



Nutritious Summer and Winter Break Lunch

To ensure that economically disadvantaged children in a vulnerable home environment don't worry about their lunch during winter and summer breaks, the Fan Dao Nan Foundation, a non-profit organization, initiated a Nutritious Lunch Sponsorship Program in 2016. This program primarily focuses on providing heartfelt meals to children from low-income households. Currently, it includes 19 schools across six districts, namely Xinying District, Yanshui District, Liuying District, Baihe District, Houbi District, and Dongshan District. Various businesses and stores, such as 7-11, FamilyMart, Huang Ji Beef Noodle, Zhen Yuan Store, 520 Lunch Shop, Liuying Tai Kang Organic Farm, and Morning Kitchen, have participated in this program.

Appreciation Letter for Winter and Summer Camp Nutritious Lunch

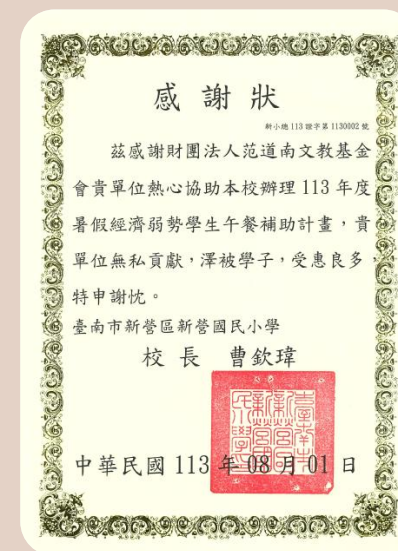


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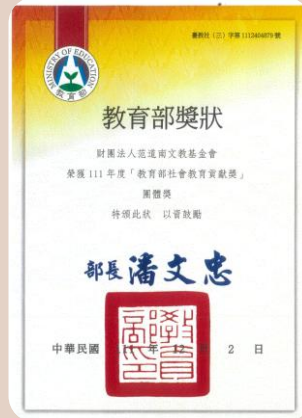
5.1 Social Participation

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Charitable Activities

1. Received the Ministry of Education's Contribution Award for Social Education

The Ministry of Education recognizes the longstanding contributions of the Fan Dao Nan Foundation and has awarded them the "2022 Ministry of Education Contribution Award for Social Education - Group Award." The receipt of this award not only represents support for past efforts and achievements but also serves as motivation and encouragement for the future. The Fan Dao Nan Foundation is committed to continuing its efforts and ongoing cultivation, dedicating itself to promoting lifelong education and providing better opportunities for the general public.



2. Charitable Acts by the Foundation

To care for junior high and elementary school students and families facing financial difficulties due to unexpected accidents, the Xinying District Office in Tainan City collaborated with the Fan Dao Nan Foundation. They provided small household appliances and learning materials tailored to the needs of each household, with a market value of approximately 4,000 NT dollars per household. A total of 20 households benefited from this initiative. Tainan City Mayor Wei-Che Huang and Mr. Weng, Chief of Xinying District Office, presented an appreciation certificate to General Manager Fan in recognition of this effort.



3. Standard Cup National Table Tennis Championship

To promote the sport of table tennis, the Fan Dao Nan Cultural and Educational Foundation has been organizing the Standard Cup National Table Tennis Championship every winter since 1986. Each year, hundreds of teams from all over the country register to participate, attracting numerous table tennis enthusiasts, including national players. It has become an important annual event in the world of table tennis. The 39th Standard Cup National Table Tennis Championships will be held at the Tainan Xinying Sports Center for three consecutive days starting December 13, 2024. A total of 290 teams and 1,941 participants are registered, setting a new record for participation.



4. Standard Cup Children's Sketch Competition

To encourage children's creativity and enhance their sense of honor, since 1986 Standard has organized the Standard Cup Children's Drawing Contest every autumn through the Fan Tao-Nan Cultural and Educational Foundation. In 2024, the event was held on October 19 at Wanpi World, with 773 student participants and 779 accompanying teachers and parents, totaling 1,552 attendees.



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Datcom Sports and Health Center

The Company operates in the pharmaceutical industry and upholds the business philosophy of "benefiting the public." We allocate Company resources to give back to society, combining our core business with a focus on health issues to help raise awareness of health among the general population. Considering the aging population and urban-rural disparities, rural areas tend to have a higher proportion of elderly residents compared to urban areas. To address this, we have established the "Leisure Fitness Center – Dotcom Sports and Health Center" to provide specialized health promotion facilities for middle-aged and elderly individuals. We utilize AI-powered analysis of health assessments to tailor personalized strength training exercise programs for the public. Additionally, we have professional nutritionists on-site to provide dietary and lifestyle care recommendations. Dotcom Sports and Health Center - Liuying Branch has been approved for subsidies from the Tainan City Health Bureau's Silver Fitness Club Program from 2022 to 2024. The Madou Branch offers free health measurements and fitness experiences, with all equipment available for free use. In addition to providing fitness equipment, we offer fitness courses for individuals aged 65 and above to maintain or improve their physical functions. We also offer yoga and aerobic courses suitable for individuals of all ages. On-site, we sell health supplements and small exercise equipment to create diverse income streams. In the year 2024, we have had a total of 111,042 users and organized 26 health and well-being seminars, providing knowledge on disease prevention and nutrition care. In 2024, Dakang Sports and Health Center received the Sustainable Operation Award under the Senior Club Program from the Tainan City Health Bureau.



Datcom Health Seminars



Datcom Strength Training Exercise Experience

Other Public Welfare Activities

Blood Donation Event

In collaboration with the Blood Donation Center, the company organizes blood donation drives during critical shortages, encouraging employees to donate blood. Twice a year, blood donation vehicles are invited to the factory premises, allowing employees to donate blood during work breaks. In 2024, Standard Pharmaceuticals continued this initiative, contributing to the healthcare system by collecting a total of 283 bags of blood, amounting to 70,750cc.

To further motivate employees to participate, a reward program was implemented, offering incentives for donating blood. Employees can earn rewards whether they donate during company-organized events or externally, as long as their donations meet the criteria outlined in the Blood Donation Incentive Policy. This initiative has successfully inspired employees to actively support blood donation efforts.



2024 Blood Donation Event

Public Welfare Bone Density Screening

The Company collaborates with medical institutions, local communities, and pharmacies to jointly organize bone density screenings and health seminars. These events aim to help the public detect and become aware of the symptoms of osteoporosis through early screening. The events feature educational lectures by professional doctors, with opportunities for the public to ask questions and seek advice. In 2024, a total of 1 bone density screening events were held, providing nearly 150 individuals with health and care information.



2024 Bone Density Screening Event

External Organization Participation

The Company actively participates in activities organized by relevant industry associations to acquire new technological knowledge and stay updated on international trends. We also maintain interactions and exchanges with organizations in related fields. In the year 2024, the external organizations we participated in are as follows :

Association Name	2024	Association Name	2024
	Membership Fee		Membership Fee
Taiwan Pharmaceutical Manufacturers' Association	210,000	Chemical Society Located in Taipei	3,000
Tainan Importers and Exporters Chamber of Commerce	3,600	Tainan City Nanying Pharmacists Association	24,750
Tainan General Industrial Association	14,400	Tainan City Nanying Western Medicine Dealers Association	2,300
Taiwan Animal Drugs Association	18,000	Taiwan Health and Nutrition Food Industry Association	20,000
Pharmaceutical Development Association of the Republic of China	50,000	Japan Nattokinase Association	23,886
Taiwan Bio-Industry Organization	20,000	Human Resources Management Association of the Republic of China	4,800
International Society for Pharmaceutical Engineering (ISPE)	7,771	Pharmaceutical Society of Taiwan	10,000
Generic Pharmaceutical Association of the Republic of China	30,000	Parenteral Drug Association (PDA)	9,728
Chinese Taipei Interlibrary Cooperation Association	3,000	Great Tainan Nurses Association	1,000
Chinese Society of Parenteral and Enteral Preparations	7,000	The Institute of Internal Auditors-Chinese Taiwan	1,000

Community Environment Monitoring and Care

Our company is located in Tuku Village, Xinying District, Tainan City, and conducts at least one neighborhood environmental inspection every working day. If any abnormal activities are observed during the inspections, we immediately report them to the Company and deploy personnel for emergency response. We also proactively inform residents, neighborhood leaders, and community heads about the abnormal situations and provide progress updates. Additionally, we engage in two neighborhood care activities with nearby residents each year. Through building closer neighborly relationships, we inform residents about the potential pollution or impact caused by our daily operations and understand the community's expectations and desires through communication. In 2022, the Company participated in the Tainan City government's air quality purification zone initiative and contributed to the community by jointly adopting the surroundings of the Tuku Railway Station with the Tuku Community Development Association. We promoted the cleanliness, greening, and beautification of the area, providing a high-quality recreational environment and enhancing the cityscape. In May 2023, we received the Excellent Recognition Award for the 111th year of the Environmental Protection Administration's Air Quality Purification Zone Adoption Program as a recognition of our efforts.

If community residents discover any environmental issues, nearby community members can file complaints through various channels, including neighborhood leaders, community heads, the company's contact numbers, the 24-hour security office staff, and relevant personnel from the Company's environmental department. They can also file complaints with the public Environmental Protection Bureau. The complaints from stakeholders will be appropriately addressed, tracked, and responded to, and the improvement process and results will be publicly presented at the Company's management review meetings. In the year 2024, the Company did not receive any complaints related to community environmental issues.



Excellent Recognition
Award for the 111th Year of
the Air Quality Purification
Zone Adoption Program

Protecting the Ocean – Standard Beach Cleanup Activity

Taiwan is surrounded by the ocean, which not only nurtures life but also serves as our guardian. Upholding its commitment to environmental sustainability, since 2024 the Standard Group has launched the concept of “low-carbon travel combined with beach cleanups,” encouraging employees to take concrete action in protecting the environment. During the first event, participants worked together and, in just over an hour, cleaned approximately 550 meters of coastline, collecting around 45 kilograms of marine waste, including recyclable items such as tin cans, PET bottles, and glass. The results were thoroughly recorded on the Ministry of Environment’s Coastal Cleanup Information Platform, demonstrating the company’s sense of responsibility and dedication to environmental protection. Looking ahead, the Standard Group will continue to promote such initiatives, with the aim of deepening employees’ environmental awareness through beach cleanup activities, while extending this sense of responsibility into daily practices such as plastic reduction and resource recycling—contributing collectively to the sustainable development of the planet.



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Appendix 1: GRI Guidelines Comparison Table

Usage Statement	We have utilized the GRI Guidelines for reporting the content from January 1, 2024, to December 31, 2024.		
We have used GRI 1.	GRI 1: Basic 2021		
GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
GRI 2: General Disclosures 2021			
Organizational and Reporting Practices			
2-1	Organizational Details	About Standard	7 、 10
2-2	Entities Included in the Sustainability Report	About the Report	3
2-3	Reporting Period, Frequency, and Contact Information	About the Report	4
2-4	Data Restatements		No occurrence
2-5	External Assurance/Verification	About the Report	4
Activities and Stakeholders			
2-6	Activities, Value Chain, and Other Business Relationships	About Standard	7~9
2-7	Employees	4.1 Talent Attraction and Retention	60~61
2-8	Non-Employee Workers	4.1 Talent Attraction and Retention	60~61
Governance			
2-9	Governance Structure and Composition	1.1 Corporate Governance	19
2-10	Nomination and Selection of the Highest Governance Body	1.1 Corporate Governance	20
2-11	Chair of the Highest Governance Body	1.1 Corporate Governance	19~20
2-12	Role of the Highest Governance Body in Oversight of Impact Management	1.1 Corporate Governance	19 、 23
2-13	Person Responsible for Impact Management	About the Report	3
2-14	Role of the Highest Governance Body in Sustainability Reporting	About the Report	3
2-15	Conflicts of Interest	1.1 Corporate Governance	23

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GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
GRI 2 : General Disclosures 2021			
Governance (Continuation)			
2-16	Key Communication Major Events	Significant Theme Analysis	14
2-17	Collective Wisdom of the Top Governance Body	1.1 Corporate Governance	21
2-18	Performance Evaluation of the Top Governance Body	1.1 Corporate Governance	22
2-19	Compensation Policies	1.1 Corporate Governance	21~22
2-20	Compensation Decision Process	1.1 Corporate Governance	21~22
2-21	Annual Total Compensation Ratio	4.1 Talent Attraction and Retention	61
Strategy, Policy, and Practice			
2-22	Statement of Sustainability Strategy	Message from the Chairman	5
		About Standard	7
2-23	Policy Commitments	1.3 Business Integrity	31
		1.4 Supplier Management	35
		4.1 Talent Attraction and Retention	58~59
2-24	Incorporation of Policy Commitments	1.3 Business Integrity	
		2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy	29
		Management	38
		3.3 Product Quality and Responsibility	52
		4.2 Talent Cultivation and Development	63
		5.1 Social Participation	74

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GRI 2 : General Disclosures 2021			
Strategy, Policy, and Practice(Continuation)			
		1.3 Business Integrity	
		2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	29 38
2-25	Remediation Procedures for Negative Impacts	3.3 Product Quality and Responsibility	52 63
		4.2 Talent Cultivation and Development	74
		5.1 Social Participation	
2-26	Mechanisms for Seeking Advice and Addressing Concerns	1.3 Business Integrity	29~30
2-27	Regulatory Compliance	1.4 Regulatory Compliance	32
2-28	Membership in Industry Associations	5.1 Social Participation	79
Stakeholder Engagement			
2-29	Stakeholder Engagement Policies	Stakeholder Negotiations	11~13
2-30	Collective Agreement		Not Applicable: Standard does not have a labor union organization in place, and therefore, no collective agreement has been signed. However, labor-management meetings are convened quarterly in accordance with legal requirements.

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Significant Themes

GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
GRI 3 : Significant Themes 2021			
3-1	Process for Determining Significant Themes	Significant Theme Analysis	14
3-2	List of Significant Themes	Significant Theme Analysis	15
GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
1. Integrity in Business			
3-3	Management of Significant Themes	1.3 Business Integrity	29
205-1	Operational Locations Subject to Corruption Risk Assessment	1.3 Business Integrity	31
205-2	Communication and Training on Anti-Corruption Policies and Procedures	1.3 Business Integrity	31
206-1	Legal Actions Related to Anti-Competitive, Antitrust, and Monopolistic Behavior	1.3 Business Integrity	31
2. Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management			
3-3	Management of Significant Themes	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	38
201-2	Financial Impacts and Other Risks and Opportunities Arising from Climate Change	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	40
302-1	Organizational Energy Consumption	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	41
302-3	Energy Intensity	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	41
302-4	Reduction in Energy Consumption	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	44
305-1	Direct (Scope 1) Greenhouse Gas Emissions	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	42~43
305-2	Indirect Energy (Scope 2) Greenhouse Gas Emissions	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	42~43
305-4	Greenhouse Gas Emission Intensity	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	42~43
305-5	Greenhouse Gas Emission Reduction	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	42~43
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Gas Emissions	2.1 Greenhouse Gas Emissions, Climate Change and Adaptation, and Energy Management	42~43

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GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
3. Product Quality and Responsibility			
3-3	Management of Significant Themes	3.3 Product Quality and Responsibility	52
416-1	Assessment of Health and Safety Impacts by Product and Service Category	3.1 Customer Health and Safety	49
416-2	Incidents Violating Health and Safety Regulations Related to Products and Services		No occurrence
417-1	Requirements for Product and Service Information and Labeling	3.3 Product Quality and Responsibility	53
417-2	Incidents of Non-Compliance with Product and Service Information and Labeling Regulations		No occurrence
417-3	Incidents of Non-Compliance with Marketing Communication Regulations		No occurrence
4. Talent Development and Growth			
3-3	Management of Significant Themes	4.2 Talent Cultivation and Development	63
404-1	Average Hours of Training Received by Each Employee Annually	4.2 Talent Cultivation and Development	64
404-2	Employee Skill Enhancement and Transition Assistance Programs	4.2 Talent Cultivation and Development	64
404-3	Percentage of Employees Subject to Regular Performance and Career Development Assessments	4.2 Talent Cultivation and Development	64
5. Social Engagement			
3-3	Management of Significant Themes	5.1 Social Participation	74
413-1	Operational Activities Involving Communication with Local Communities, Impact Assessments, and Development Plans	5.1 Social Participation	78~80
413-2	Operational Activities with Significant Actual or Potential Negative Impacts on Local Communities		No occurrence

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General Topics

GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
1. Corporate Governance			
2-9	Governance Structure and Composition	1.1 Corporate Governance	19
2-10	Nomination and Selection of the Top Governance Body	1.1 Corporate Governance	20
2-11	Chair of the Top Governance Body	1.1 Corporate Governance	19~20
2-12	Role of the Top Governance Body in Supervising Impact Management	1.1 Corporate Governance	19、23
2-13	Head of Impact Management	About the Report	3
2-14	Role of the Top Governance Body in Sustainability Reporting	About the Report	3
2-15	Conflict of Interest	1.1 Corporate Governance	23
2-17	Collective Wisdom of the Top Governance Body	1.1 Corporate Governance	21
2-18	Performance Evaluation of the Top Governance Body	1.1 Corporate Governance	22
2-19	Compensation Policies	1.1 Corporate Governance	21~22
2-20	Compensation Decision Process	1.1 Corporate Governance	21~22
2-21	Annual Total Compensation Ratio	4.1 Talent Attraction and Retention	61
2. Operational Performance			
201-1	Direct Economic Value Generated and Distributed by the Organization	1.2 Operational Performance 4.1 Talent Attraction and Retention	24 62
201-3	Determination of Benefit Obligations and Other Retirement Plans	1.2 Operational Performance	28
3. Regulatory Compliance			
2-27	Regulatory Compliance	1.4 Regulatory Compliance	32
4. Supplier Management			
204-1	Percentage of Procurement Expenditure from Local Suppliers	1.5 Supplier Management	34
308-1	Use of Environmental Criteria to Screen New Suppliers	1.5 Supplier Management	34
308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	1.5 Supplier Management	35~36
414-1	Use of Social Criteria to Screen New Suppliers	1.5 Supplier Management	34

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GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
5. Water Resource Management			
303-1	Mutual Impact of Shared Water Resources	2.2 Water Resource Management	45
303-2	Management of Drainage-Related Impacts	2.2 Water Resource Management	45
303-3	Water Extraction Volume	2.2 Water Resource Management	45
303-5	Water Consumption Volume	2.2 Water Resource Management	45
6. Customer Health and Safety			
306-1	Generation of Waste and Significant Waste-Related Impacts	2.3 Waste Management	46~47
306-2	Management of Significant Waste-Related Impacts	2.3 Waste Management	46~47
306-3	Waste Generation	2.3 Waste Management	46~47
306-4	Waste Disposal and Transfer	2.3 Waste Management	46~47
306-5	Direct Waste Disposal	2.3 Waste Management	46~47
7. Customer Relationship Management			
416-1	Assessment of Health and Safety Impacts by Product and Service Category	3.1 Customer Health and Safety	49
416-2	Incidents Violating Health and Safety Regulations Related to Products and Services	3.1 Customer Health and Safety	No occurrence
8. Customer Relationship Management			
Custom Topics		3.2 Customer Relationship Management	50~51
9. Innovation and Research & Development			
Custom Topics		3.4 Innovation and Research & Development	54
10. Pharmaceutical Proximity			
Custom Topics		3.5 Essential Medicine Accessibility	56

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General Topics

GRI Guidelines	Disclosure Items	Referenced Sections	Page Numbers
11. Talent Attraction and Retention			
401-1	New Hires and Employee Turnover	4.1 Talent Attraction and Retention	61
401-2	Benefits Provided to Full-Time Employees	4.1 Talent Attraction and Retention	62
401-3	Maternity Leave	4.1 Talent Attraction and Retention	62
402-1	Shortest Notice Period for Operational Changes	4.1 Talent Attraction and Retention	61
405-1	Diversity of the Governance Body and Workforce	4.1 Talent Attraction and Retention	60
408-1	Significant Risks of Child Labor in Operational Locations and among Suppliers	4.1 Talent Attraction and Retention	58
12. Occupational Health and Safety			
403-1	Occupational Health and Safety Management System	4.3 Occupational Health and Safety	65
403-2	Hazard Identification, Risk Assessment, and Accident Investigation	4.3 Occupational Health and Safety	66
403-3	Occupational Health Services	4.3 Occupational Health and Safety	70
403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.3 Occupational Health and Safety	70
403-5	Worker Training on Occupational Health and Safety	4.3 Occupational Health and Safety	67
403-6	Worker Health Promotion	4.3 Occupational Health and Safety	70
403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related to Business Operations	4.3 Occupational Health and Safety	70
403-8	Workers Covered by the Occupational Health and Safety Management System	4.3 Occupational Health and Safety	65
403-9	Occupational Injuries	4.3 Occupational Health and Safety	67
403-10	Occupational Diseases	4.3 Occupational Health and Safety	67

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Appendix 2: Verification Statement

The company has undergone third-party verification for 'ISO 14064-1 Greenhouse Gas Inventory,' and the following is the greenhouse gas verification statement.



ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

茲證明

生達化學製藥股份有限公司

臺南市新營區開元路154號

持有證明書編號：TWN24864340GT/C Rev.1

台灣衛理國際保險證股份有限公司對生達化學製藥股份有限公司所報告的溫室氣體聲明進行了獨立查證，此查證聲明適用於以下描述工作範圍內的相關資訊。

生達化學製藥股份有限公司負責報告溫室氣體聲明，台灣衛理國際保險證股份有限公司的責任為對其所報告溫室氣體聲明的準確性，以及用於蒐集、分析和審查資訊的基礎系統和過程提供獨立查證。

查證範圍：

- 生達化學製藥股份有限公司(管制編號：R8400452)，位於臺南市新營區土庫里土庫6之20號
- 生達化學製藥股份有限公司二廠(管制編號：R8400836)，位於臺南市新營區開元路154號
- 查證期間：2024年1月1日至2024年12月31日

報告邊界及查證數據：

- 類別1：直接溫室氣體排放與移除：1,621.1934公噸二氧化碳當量
- 類別2：輸入能源之間接溫室氣體排放：6,929.9204公噸二氧化碳當量
- 類別3：運輸之間接溫室氣體排放：220.3247公噸二氧化碳當量
- 類別4：組織使用產品之間接溫室氣體排放：1,824.5427公噸二氧化碳當量

查證意見：

依據台灣衛理國際保險證股份有限公司所進行之查證過程與程序，有充分證據顯示生達化學製藥股份有限公司之類別1及2溫室氣體聲明為實質正確且公正地呈現溫室氣體數據及相關資訊，以及根據ISO 14064-1:2018所準備，符合查證協議之合理保證等級。

無證據顯示生達化學製藥股份有限公司之類別3及4溫室氣體聲明不為實質正確，未公正地呈現溫室氣體數據及相關資訊，以及未根據ISO 14064-1:2018所準備，符合查證協議之有限保證等級。


技術審查：劉志浩
副總經理：徐佩詩

版次發行日期：30/05/2025
版次發行日期：30/05/2025

Validation and Verification
VR605

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證明書編號：TWN24864340GT/C Rev.1
版次發行日期：30/05/2025

溫室氣體排放及移除資訊：
生達化學製藥股份有限公司：臺南市新營區土庫里土庫6之20號

類別	子類別	說明	tCO ₂ e
類別 1： 直接溫室氣體排放與移除	1.1 固定燃燒之直接排放	--	453.1918
	1.2 移動燃燒之直接排放	--	0.1539
	1.3 生產過程產生之直接過程排放與移除	--	0.2231
	1.4 人為系統中溫室氣體釋放產生之直接過程排放	--	241.6431
	1.5 土地利用、土地利用變更及林業之直接排放與移除	--	0.0000
	生質燃燒溫室氣體排放	--	0.0000
類別 2： 輸入能源之間接溫室氣體排放	2.1 輸入電力之間接排放	地點基準方法*	2,287.5240
	2.2 輸入能源之間接溫室氣體排放	市場基準方法	N.A.
	3.1 上游貨物運輸與配送之排放	N.S.	0.0000
	3.2 下游貨物運輸與配送之排放	N.S.	N.A.
類別 3： 運輸之間接溫室氣體排放	3.3 員工通勤之排放	此類別排放量化使用的係數數據採用推估方法獲得	45.7367
	3.4 客戶和訪客交通之排放	N.S.	N.A.
	3.5 商務旅行之排放	N.S.	N.A.
類別 4： 組織使用產品之間接溫室氣體排放	4.1 購入貨物之排放	此類別排放量化使用的係數數據採用推估方法獲得	582.6642
	4.2 資本貨物之排放	N.S.	N.A.
	4.3 團體及液體廢棄物處理之排放	此類別排放量化使用的係數數據採用推估方法獲得	42.7072
	4.4 資產的使用之排放	N.S.	N.A.
	4.5 使用上述子類別未提及之排放	N.S.	N.A.
類別 5： 與使用組織產品有關之間接溫室氣體排放	5.1 產品的使用階段之排放或移除	N.S.	N.A.
	5.2 下游租賃資產之排放	N.S.	N.A.
	5.3 產品的生命週期階段之排放	N.S.	N.A.
	5.4 投資之排放	N.S.	N.A.
類別 6： 其它來源之間接溫室氣體排放		N.S.	N.A.

N.S.: Non-significant 非重大; N.A.: Not available 未有資料

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生達化學製藥股份有限公司二廠：臺南市新營區開元路 154 號

類別	子類別	說明	1CO ₂ e
類別 1： 直接溫室氣體排放與移動	1.1 固定燃燒之直接排放	—	539,8518
	1.2 移動燃燒之直接排放	—	12,7653
	1.3 產業過程產生之直接過程排放與移動	—	0.0000
	1.4 人為系統中溫室氣體釋放產生之直接排放	—	373,5644
	1.5 土地利用、土地利用變更及林業之直接排放與移動	—	0.0000
類別 2： 輸入能源之間接溫室氣體排放	2.1 輸入電力之間接排放	地點基準方法*	4,642,3964
	2.2 輸入能源之間接排放	市場基準方法	N.A.
	2.3 上游貨物運輸與配送之排放	N.S.	0.0000
類別 3： 運輸之間接溫室氣體排放	3.1 上游貨物運輸與配送之排放	N.S.	N.A.
	3.2 下游貨物運輸與配送之排放	N.S.	N.A.
	3.3 員工通勤之排放	此類別排放量使用之活動數據採用最佳方法獲得	174,5880
類別 4： 組織使用產品之間接溫室氣體排放	4.1 購入貨物之排放	此類別排放量輸入天然氣、柴油、液化石油氣及電力之上游排放	1,090,8893
	4.2 資本貨物之排放	N.S.	N.A.
	4.3 固體及液體廢棄物處理之排放	此類別排放量化學廢棄物處理之排放	108,2820
	4.4 營運之使用之排放	N.S.	N.A.
	4.5 使用上述子類別未提及之排放	N.S.	N.A.
類別 5： 與使用組織產品有關之間接溫室氣體排放	5.1 產品之使用階段之排放或移動	N.S.	N.A.
	5.2 下游租賃資產之排放	N.S.	N.A.
	5.3 產品之生命結束階段之排放	N.S.	N.A.
類別 6： 其他來源之間接溫室氣體排放	6.4 投資之排放	N.S.	N.A.
		N.S.	N.A.

* N.S.: Non-significant 非重大; N.A.: Not available 未有資料

詳細查證範圍：

- 用於進行查證的查證協議：ISO 14084-1:2018, ISO 14064-3:2019
- 查證期間：2024 年 1 月 1 日至 2024 年 12 月 31 日
- 排放溫室氣體種類：二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)：引用 IPCC 2021 年第六次評估報告
- 外購電力排放係數：引用經濟部能源署民國 114 年公布之 113 年度電力排放係數 0.474 kgCO₂e/kWh
- 彙總排放量之方法：營運控制

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生達化學製藥股份有限公司二廠：臺南市新營區開元路 154 號

類別	子類別	說明	1CO ₂ e
類別 1： 直接溫室氣體排放與移動	1.1 固定燃燒之直接排放	—	539,8518
	1.2 移動燃燒之直接排放	—	12,7653
	1.3 產業過程產生之直接過程排放與移動	—	0.0000
	1.4 人為系統中溫室氣體釋放產生之直接排放	—	373,5644
	1.5 土地利用、土地利用變更及林業之直接排放與移動	—	0.0000
類別 2： 輸入能源之間接溫室氣體排放	2.1 輸入電力之間接排放	地點基準方法*	4,642,3964
	2.2 輸入能源之間接排放	市場基準方法	N.A.
	2.3 上游貨物運輸與配送之排放	N.S.	0.0000
類別 3： 運輸之間接溫室氣體排放	3.1 上游貨物運輸與配送之排放	N.S.	N.A.
	3.2 下游貨物運輸與配送之排放	N.S.	N.A.
	3.3 員工通勤之排放	此類別排放量使用之活動數據採用最佳方法獲得	174,5880
類別 4： 組織使用產品之間接溫室氣體排放	4.1 購入貨物之排放	此類別排放量輸入天然氣、柴油、液化石油氣及電力之上游排放	1,090,8893
	4.2 資本貨物之排放	N.S.	N.A.
	4.3 固體及液體廢棄物處理之排放	此類別排放量化學廢棄物處理之排放	108,2820
	4.4 營運之使用之排放	N.S.	N.A.
	4.5 使用上述子類別未提及之排放	N.S.	N.A.
類別 5： 與使用組織產品有關之間接溫室氣體排放	5.1 產品之使用階段之排放或移動	N.S.	N.A.
	5.2 下游租賃資產之排放	N.S.	N.A.
	5.3 產品之生命結束階段之排放	N.S.	N.A.
類別 6： 其他來源之間接溫室氣體排放	6.4 投資之排放	N.S.	N.A.
		N.S.	N.A.

* N.S.: Non-significant 非重大; N.A.: Not available 未有資料

詳細查證範圍：

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- 全球暖化潛勢(GWP)：引用 IPCC 2021 年第六次評估報告
- 外購電力排放係數：引用經濟部能源署民國 114 年公布之 113 年度電力排放係數 0.474 kgCO₂e/kWh
- 彙總排放量之方法：營運控制

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