、

高階經理人績效評核制度

一、制度目的與原則

本制度旨在強化高階主管之績效導向管理，確保薪酬與公司整體績效、長期發展目標及股東利益一致。制度設計遵循公平、誠信、透明原則，並納入財務與非財務指標，涵蓋企業使命、永續策略與組織發展方向。

二、薪酬制度構成

本公司高階經理人薪酬制度由三大構成要素組成，分別為固定薪酬、短期獎勵與長期激勵(留才計畫)，設計目的在於兼顧市場競爭力、組織穩定性與長期價值創造。

類別	核心內容說明	制度設計目的
固定薪酬	依據職責、技能、經驗、市場水準與內部公平性設定，提供穩定現金報酬。	確保薪酬公平性與穩定性，吸引並留任具備執行公司策略與價值觀的高階人才。
短期獎勵	依年度財務表現如營收成長率、EBITDA 等及非財務指標則涵蓋 ESG 相關項目，並包含公司整體指標與部門績效達成情形核發獎金。各指標設有權重分配與達成區間對應獎勵幅度，總達成率未達公司責定之標準者，該年度不予發放獎金。獎金由薪酬委員會審核後執行。	強化主管對年度目標的投入與責任感，獎酬水準依實際績效表現調整，與股東利益一致。
長期激勵	採用股權型獎酬工具，目前為限制型員工權利新股（RSA）及 庫藏股，並規劃逐步擴展長期激勵機制。歸屬期為自簽約日起算3年或5年，若個人績效與公司業績目標達成期望時將於授予後5年或3年內平均既得。 離職情況與未歸屬股份處理方式 1) 若自願離職、因故解雇或資遣，取消未既得部分。 2) 若留職停薪（如產假、育嬰假）者: ≤ 3 個月：視為全年服務，> 3 個月：依實際服務天數按比例計算可發放股	使核心管理團隊的利益與股東一致，共同致力於公司長期價值的建立。 吸引並留任優秀人才，以執行董事會／股東所定義的業務計畫與關鍵目標。

	份。 3) 退休：確認退休當日給予全部未既得部分 4) 身故：確認身故當日給予全部未既得部分 5) 永久性疾病、失能或喪失工作能力（不含因藥物或酒精成癮所致）：確認當日給予全部未既得部分	

三、短期績效評核項目與比重

評核類別	指標項目	比重
財務指標	財務表現（營收、EBITDA）	70%
永續指標	組織發展與責任項目： 1. 藥品可近用性推進 2. 產品品質與安全性 3. 人才吸引與留任 4. 合規與誠信經營 5. 氣候變遷因應行動	30%

※ 發展與責任指標將依職責範疇納入相關主管之評核內容。

四、企業使命與永續策略連結

本公司非財務績效指標設計，深度融合企業使命與永續發展策略，涵蓋以下核心：

類別	說明內容
環境責任	包含碳排放減量、廢水與廢棄物管理、法規遵循等具體行動，落實環境永續目標，回應全球氣候風險挑戰。
藥物可近用性	致力提升新興市場藥品可近用率，回應未被滿足的醫療需求，實踐健康平權與企業使命。
組織文化與人才發展	強化員工培訓機制、提升留任率，推動薪酬公平性揭露，打造具包容性與永續性的工作環境。
利害關係人溝通	與工會、政府、投資人、供應商及客戶進行透明且具建設性的互動，促進信任與長期合作關係

Executives Performance Evaluation System

1. Purpose and Principles of the System

This system is designed to strengthen performance-oriented management for senior executives, ensuring that compensation is aligned with overall corporate performance, long-term strategic goals, and shareholder interests. The system is built upon the principles of fairness, integrity, and transparency, and incorporates both financial and non-financial indicators that reflect the company's mission, sustainability strategy, and organizational development priorities.

2. Compensation Structure Disclosure

The compensation system for senior executives consists of three key components: base salary, short-term incentives, and long-term incentives. The design aims to balance market competitiveness, organizational stability, and long-term value creation.

Category	Core Description	Design Purpose
Base Salary	Provides stable cash compensation based on role, skills, experience, market benchmarks, and internal equity.	Ensures fairness and stability in compensation, attracting and retaining senior talent aligned with the company's strategy and values.
Short-Term Incentives	The bonus are awarded based on annual financial performance indicators such as revenue growth rate and EBITDA, as well as non-financial metrics related to ESG. These include both company-wide and departmental performance targets. Each indicator is assigned a specific weighting, with performance tiers linked to corresponding bonus levels. If the overall achievement rate falls below target rate which defined by Company and approved by BoD, no bonus will be granted for that year. All awards are subject to review and approval by the Remuneration Committee.	This system is designed to strengthen executives' commitment to annual goals and sustainable development. Bonus levels are adjusted based on actual performance, aligning with shareholder interests and ESG commitments.
Long-Term Incentives	The company adopts equity-based incentive tools, currently in the form of Restricted Stock Awards (RSA), Treasury shares, and plans to gradually expand the long-term incentive mechanism. The vesting period is either 3 or 5 years from the date of contract signing. If individual performance and company business goals meet expectations, the granted	To align the interests of the core management team with those of shareholders, jointly committed to building long-term value for the company. To attract and retain outstanding talent capable of executing the business plans and key objectives defined by the Board of Directors and shareholders.

	shares will be vested over the 3 or 5 years period. **Treatment of Unvested Shares Upon Termination** 1) In cases of voluntary resignation, termination or retrenchment with cause(s): all unvested shares will be cancelled. 2) For leave of absence (e.g., maternity or parental leave): ≤ 3 months: counted as full-year service, >3 months: shares will be prorated based on actual service days 3) Retirement: all unvested shares will be granted on the date of confirmation 4) Death: all unvested shares will be granted on the date of confirmation 5) Permanent illness, incapacity, or disability (excluding cases due to drug or alcohol dependency): all unvested shares will be granted on the date of confirmation	

3. Performance Evaluation Criteria and Weighting

Evaluation Category	Measurement	Weightage
Financials	● Revenue ● EBITDA	70%
Sustainability	● Access to Medicines	30%
	● Product Quality	
	● Talent Attraction and Retention	
	● Compliance	
	● Climate Response Actions	

*Climate response action included only in responsible executives' KPIs.

4. Alignment with Corporate Mission and Sustainability Strategy

The company's non-financial performance indicators are closely integrated with its corporate mission and sustainability strategy, covering the following core dimensions:

Category	Description
Environmental Responsibility	Includes concrete actions such as carbon emission reduction, wastewater and waste management, and regulatory compliance

	to achieve environmental sustainability goals and address global climate risks.
Medicine Accessibility	Committed to improving access to medicines in emerging markets, addressing unmet medical needs, and advancing health equity in line with the company's mission.
Organizational Culture and Talent Development	Enhances employee training mechanisms, improves retention rates, and promotes pay equity disclosure to foster an inclusive and sustainable workplace.
Stakeholder Engagement	Maintains transparent and constructive communication with labor unions, government agencies, investors, suppliers, and customers to build trust and long-term partnerships.