

## 推動永續發展執行情形

1. 董事會於2025年8月11號通過2024年年度永續報告書，此報告書之特定指標由正大聯合會計師事務所依據 TWSAE3000 執行 ESG 報告書之有限確信。
2. 董事會於2024年11月7日通過永續資訊管理作業程序條文暨永續報告書編制及確信作業程序條文以確保永續資訊的管理符合相關法規與準則，具備可信賴性，並能及時、正確地提供利益關係人參考，同時確保各項永續資料經妥善管理與安全保存，以維持資訊的完整性、準確性與可靠性。
3. 2025年度永續暨風險管理小組共召開會議三次。
  - 2025.10.08：針對公司溫室氣體管理，與工廠營運單位研議 2025 年範疇一及範疇二溫室氣體盤查據點與確信規劃，並評估範疇三溫室氣體盤查之導入時程，以逐步提升碳管理之完整性與透明度。
  - 2025.10.13：與人力資源單位就性別薪酬比相關議題、高階主管 ESG 績效指標之制度方向，以及員工協助方案內容進行討論，作為公司持續完善人才治理與員工支持相關制度。
  - 2025.10.23：與內部稽核及法遵相關單位討論公司治理與法規遵循相關事項，並就行銷倫理、個人資料保護、隱私權、人權及資安等政策文件之新增與更新方向納入研議，持續完善公司治理相關制度。

推 動 項 目	執 行 情 形		與上市上櫃公司 永續發展實務守則 差異情形及原因
	是	否	
一、公司是否建立推動永續發展之治理架構，且設置推動永續發展專（兼）職單位，並由董事會授權高階管理階層處理，及董事會督導處理情形？	√		無差異
二、公司是否依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略？	√		無差異

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	是	否	
			<p>工廠遵循環保法規，並已由工務部門訂定能源管理政策，持續加強環境保護工作，以每年在標準產能基準上提高能源效率1至2%為目標。同時，本公司落實廢棄物分類，實際執行措施包括廢棄物分類回收、垃圾減量等。</p> <p>2.社會：</p> <p>(1)每年定期舉行消防演練和工安教育訓練，培養員工緊急應變和自我安全管理的能力。</p> <p>(2)本公司遵循政府法規與產業之相關規定，包括但不限於藥事法、PIC/S GMP，以確保產品品質與服務之顧客健康、安全及隱私。</p> <p>3.公司治理：</p> <p>(1)本公司運作皆遵循法令及內部控制制度，確保本公司所有人員及作業確實遵守相關法令規範。</p> <p>(2)每年為董事規劃進修進修課程並投保董事責任險。</p> <p>(3)本公司指定專人負責公司資訊之蒐集、揭露及與利害關係人進行溝通。</p>
<p>三、環境議題</p> <p>(一)公司是否依其產業特性建立合適之環境管理制度？</p> <p>(二)公司是否致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料？</p> <p>(三)公司是否評估氣候變遷對企業現在及未來的潛在風險與機會，並採取氣候相關議題之因應措施？</p> <p>(四)公司是否統計過去兩年溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫</p>	V	<p>(一)本公司為cGMP規範之藥廠，對於生產區及生活區產生之廢棄物，皆有明確之SOP規範及嚴格執行。本公司已設置EHS部門，且成立「環境與安全衛生管理委員會」，並制定『環境健康與安全(EHS)指南手冊』，同時針對公司整體環安衛進行管理及稽核。</p> <p>(二)本公司鼓勵及執行資源重複使用不浪費，執行廢棄物分類回收，每月定期回收紙類與塑膠類廢棄物等，同時規劃回收水之使用，提高資源利用率。</p> <p>(三)本公司將適時就氣候變遷對企業現在及未來的潛在風險與機會進行評估，並適時針對相關議題研擬適當之因應措施。</p> <p>(四)111及112年美時三座生產基地與二座研發中心溫室氣體排放量、用水量及廢棄物總重量計算方式依能源局最新公告之係</p>	<p>無 差 異</p> <p>無 差 異</p> <p>無 差 異</p> <p>無 差 異</p>

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室氣體減量、減少用水或其他 廢棄物管理之政策？			<p>數計算，其資訊如下：</p> <p>溫室氣體排放量：</p> <p style="text-align: right;">單位：噸/百萬營收</p> <table border="1"> <thead> <tr> <th>年度</th> <th>範疇一</th> <th>範疇二</th> <th>單位產品 排放量</th> </tr> </thead> <tbody> <tr> <td>111</td> <td>10,662</td> <td>10,647</td> <td>1.46</td> </tr> <tr> <td>112</td> <td>10,729</td> <td>4,711</td> <td>1.10</td> </tr> </tbody> </table> <p>用水量：</p> <p style="text-align: right;">單位：度/百萬營收</p> <table border="1"> <thead> <tr> <th>年度</th> <th>用水量</th> <th>單位產品用水量</th> </tr> </thead> <tbody> <tr> <td>111</td> <td>58,122</td> <td>3.97</td> </tr> <tr> <td>112</td> <td>111,572</td> <td>6.58</td> </tr> </tbody> </table> <p>廢棄物總重量：</p> <p style="text-align: right;">單位：噸/仟萬營收</p> <table border="1"> <thead> <tr> <th>年度</th> <th>有害 廢棄物</th> <th>非有害 廢棄物</th> <th>單位產品 排放量</th> </tr> </thead> <tbody> <tr> <td>111</td> <td>128.4</td> <td>210.9</td> <td>0.23</td> </tr> <tr> <td>112</td> <td>110.93</td> <td>302.28</td> <td>0.02</td> </tr> </tbody> </table> <p>本公司已成立工安部門負責管理督導工廠遵循環保法規，並已由工務部門訂定能源管理政策，持續加強環境保護工作，以每年在標準產能基準上提高能源效率1至2%為目標。</p>	年度	範疇一	範疇二	單位產品 排放量	111	10,662	10,647	1.46	112	10,729	4,711	1.10	年度	用水量	單位產品用水量	111	58,122	3.97	112	111,572	6.58	年度	有害 廢棄物	非有害 廢棄物	單位產品 排放量	111	128.4	210.9	0.23	112	110.93	302.28	0.02
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<p>工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬？</p> <p>(三) 公司是否提供員工安全與健康之工作環境，並對員工定期實施安全與健康教育？</p>			<p>，亦設置職工福利委員會，並每年提撥福利金，為同仁規劃並提供優質的各項福利，例如：定期舉辦員工旅遊，員工健行活動，發放生日禮金、年節禮券、婚喪喜慶之禮金或慰問金等，且不定期舉辦各式員工活動。而休假制度上除了週休二日外，亦提供優於勞基法之特別休假。倘若同仁遇有育嬰、重大傷病、變故等情況，也能申請留職停薪，兼顧個人與家庭照顧需求。</p> <p>本公司男性及女性員工擁有平等的薪酬條件及晉升機會，最近年度女性職員及女性主管平均占比分別為54%及39%。本公司年度如有獲利，以不低於當年度獲利狀況之1%分派員工酬勞，發放對象包含符合一定條件之控制或從屬公司員工，而不包含臨時、試用人員。此外，本公司每年依據市場薪資水準、經濟趨勢及個人績效予以調薪，最近年度平均調薪幅度為4.3%。</p> <p>(三) 本公司為保障勞工免於作業場所中有害物質的危害，提供勞工健康舒適的工作環境，每年執行2次作業環境監測，並提供公司作為作業環境改善的參考指標。此外，訂有年度工安內稽工作計畫，由各廠廠長擔任總召集人，各項內稽報告由工安暨環安衛單位提報，並將建議改善事項與具體改善情形上傳至公司內部網站登錄追蹤，供各單位參考改進。</p> <table border="1" data-bbox="735 1563 1145 1843"> <thead> <tr> <th colspan="2">工安查核作業</th> </tr> </thead> <tbody> <tr> <td>工安內稽</td> <td>1次/月</td> </tr> <tr> <td>製造現場工安巡查</td> <td>1次/週</td> </tr> <tr> <td>現場主管走動式管理</td> <td>1次/週</td> </tr> <tr> <td>廠內一般性巡查</td> <td>1次/月</td> </tr> <tr> <td>工地工安巡查</td> <td>1次/週</td> </tr> </tbody> </table> <p>本公司最近年度失能傷害事故計2件、人數2人（佔112年底員工總人數0.29%），本公司除檢討改善作業環境及措施外，亦將強化工安教育訓練，工安教育執行</p>	工安查核作業		工安內稽	1次/月	製造現場工安巡查	1次/週	現場主管走動式管理	1次/週	廠內一般性巡查	1次/月	工地工安巡查	1次/週
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(四) 公司是否為員工建立有效之職涯能力發展培訓計畫？			(四) 以新人訓練、專業訓練、關鍵人才培育計畫、網路大學四大人才培訓方式為員工建立有效的職能發展訓練。最近年度全集團職涯訓練共14,684人次、總時數13,629,658小時。 無 差 異															
(五) 針對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，公司是否遵循相關法規及國際準則，並制定相關保護消費者或客戶權益政策及申訴程序？			(五) 1. 本公司遵循政府法規與產業之相關規定，包括但不限於藥事法、PIC/S GMP、藥品生體可用率及生體相等性試驗準則、藥物製造工廠設廠標準、藥物優良製造準則、毒性化學物質管理法、管制藥品管理條例、食品安全衛生管理法，以確保產品品質與服務之顧客健康、安全及隱私。 2. 本公司已設立客戶服務單位，專責處理客戶對於產品之相關問題，並訂定客訴處理作業，以提供客戶及時問題排解及專業服務。 無 差 異															
(六) 公司是否訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，及其實施情形？			(六) 公司已訂定承攬商與訪客管理程序(EHS-S0-007)，明確規範前置作業流程、重點要求包括進廠人員數量與現場安全負責人、有無危險性作業、作業前點檢&安全防護；並要求供應商在承作前必須針對該工程施工之人員投保個人意外險、予以安全教育訓練並填寫受訓記錄，以共同防止公安意外與災害發生。如供應商有任何違反承攬商與訪客管理程序之情事，將以該管理辦法之罰責，按違規之事項進行扣款、或賠償、或永久停止承攬權。 無 差 異															
五、公司是否參考國際通用之報告書編製準則或指引，編製永續	V		本公司將依據GRI、SASB準則編製2023年永續報告書，預計於今年取得第三方驗證單位 無 差 異															

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報告書等揭露公司非財務資訊之報告書？前揭報告書是否取得第三方驗證單位之確信或保證意見？			之確信，並於今年度8月底前上傳至公開資訊觀測站及公司網站揭露。
<p>六、公司如依據「上市上櫃公司永續發展實務守則」定有本身之永續發展守則者，請敘明其運作與所定守則之差異情形：</p> <p>本公司已訂定「永續發展實務守則」；本公司應隨時注意國內外企業社會責任相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之企業社會責任制度，以提升履行企業社會責任成效。</p>			
<p>七、其他有助於瞭解推動永續發展執行情形之重要資訊：</p> <p>(一) 環保：全球溫室效應造成天候異常，企業當盡心盡力減低營運對環境的衝擊，本公司已通過cGMP認證，然大量自來水、電力與燃燒高級柴油及天然氣之鍋爐燃燒是美時生產營運中不可或缺的能源，過程中會產生污水及廢棄物；而著重污水防治、減少環境汙染、確保環境安全始終為美時生產與研發之準繩。本公司已成立工安部門負責管理督導工廠遵循環保法規，並已由工務部門訂定能源管理政策，持續加強環境保護工作，以每年在標準產能基準上提高能源效率1至2%為目標。同時，本公司落實廢棄物分類，實際執行措施包括廢棄物分類回收、垃圾減量等。</p> <p>(二) 社區參與與社會公益：美時除了在製藥領域不斷擴展外，更對於主要發展科別的病友持續關懷，2023年1月至12月，於台灣共舉辦19場病友活動，觸及908人次，包含9場巴金森氏症健康照護系列講座、1場腦瘤醫學講座及9場骨質疏鬆病友活動。透過與專業醫師、物理治療師、語言治療師及學校教授，分享巴金森氏症、腦瘤及骨質疏鬆等疾病的專業資訊及照護指南，成為病友的後盾。</p> <p>除了對病友的關懷，美時積極響應永續發展目標（SDGs）保育海洋生態，於彰化王功舉辦淨灘活動，共計254位同仁參與，在珍貴台灣海岸線上收集了888kg的垃圾。此外，2023年之初，土耳其與敘利亞邊境發生芮氏規模7.8的強震，美時製藥深為製藥業的一員，幫助有需要的人是公司的企業責任，且許多美時南投廠的員工也經歷過台灣921大地震，對於災民處境感同身受，因此捐助100萬台幣，協助土耳其及敘利亞地震災民度過難關。</p> <p>(三) 人權：本公司訂定相關人事規章，其規定內容皆符合勞基法規定，並由專人處理員工之工作事宜。且依照「國際人權公約」、「性別工作平等法」、「性騷擾防治法」、「個人資料保護法」、「女性勞工母性健康保護實施辦法」等法令維護良好之工作環境，藉以保障員工之工作權利。重視勞工身心發展及家庭生活，並已成立職工福利委員會，每年舉辦員工旅遊、員工康樂活動、補助婚喪喜慶等，藉此調劑員工身心並加強員工之聯誼，依法辦理勞工各項保險，以保障員工安全。每年定期實施在職人員健康檢查，舉辦員工教育訓練，以增進員工工作技能。</p> <p>(四) 安全衛生：本公司依據「藥品優良製造規範」制定標準作業手冊，藉以規範員工操作設備基本步驟，並定期舉辦勞工安全衛生訓練，以確保工作環境安全。</p>			

## Implementation of Sustainable Development

1. The Board of Directors approved the 2024 Sustainability Report on August 11th, 2025. The specific indicators included in this report were prepared by Grant Thornton, with limited assurance of the ESG report provided in accordance with TWSAE3000.
2. The Board of Directors approved the “Sustainability Information Management Procedures” and the “Procedures for Preparation and Assurance of the Sustainability Report” on November 7th, 2024. These procedures aim to ensure that the management of sustainable information complies with relevant regulations and standards, is trustworthy, and can be provided to stakeholders as references in a timely and accurate manner. At the same time, to ensure that all sustainable data is properly managed and securely stored to maintain the integrity, accuracy, and reliability of the information.
3. The Sustainability and Risk Management Group held a total of three meetings in 2025:
  - **October 8, 2025:** Coordinated with plant operations team to discuss the site coverage and assurance planning for the 2025 Scope 1 and Scope 2 greenhouse gas (GHG) inventories, and to assess the implementation timeline for introducing the Scope 3 GHG inventory, with the aim of progressively enhancing the completeness and transparency of carbon management.
  - **October 13, 2025:** Engaged with the Human Resources team to discuss gender pay ratio–related matters, the strategic direction of ESG performance indicators for senior executives, and the content of the Employee Assistance Program, as part of ongoing efforts to strengthen talent governance and employee support frameworks.
  - **October 23, 2025:** Coordinated with Internal Audit and Legal & Compliance teams to discuss corporate governance and regulatory compliance matters, and to deliberate on the development and updating of policy documents, including marketing ethics, personal data protection, privacy, human rights, and cyber security policies, to further enhance the Company’s governance framework.

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
1. Does the Company establish and implement the governance structure of sustainable development, organize the department of	V		The Company established the "ESG and Risk Management Workforce" in the first quarter of 2024, chaired by the company's CEO. The workforce is composed of senior	Full compliance

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
sustainable development (full time/ part time)? Status managed by senior management team which authorized by Board of Directors and status supervised by Board of Directors.			executives from various departments, responsible for formulating sustainability and risk strategies and short-, medium-, and long-term goals, coordinating across internal departments, interacting with external stakeholders, managing reporting and disclosures, handling communications, and overseeing the progress of relevant projects. The "ESG and Risk Management Workforce " will regularly report annual ESG performance results and risk responses to the board of directors.	
2. Does the Company conduct risk assessments on environmental, social, and corporate governance issues related to company operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies accordingly?	V		<p>The Company's operations are in compliance with regulations and the Company's internal control system. Each department votes on behalf of the stakeholders it represents to determine its significance. Appropriate management policies or strategies regards to issues of the environment, society, and corporate governance would be established in accordance with the materiality principles.</p> <p>1. Environment: The Company established its Occupational Safety Department to ensure that factories abide by environmental protection regulations. The Company has tasked the Engineering Affairs Department with formulating an energy management policy and continues to strengthen environmental protection work with the goal of increasing energy efficiency by 1% to 2% annually. The Company also has a waste classification system with measures that encompass</p>	Full compliance

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
			<p>classification, recycling, and waste reduction.</p> <p>2. Social:</p> <p>(1) The Company holds fire drill and work safety trainings every year to cultivate employees' responding ability towards emergencies and self-safety management.</p> <p>(2) The Company follows regulations and international standards for customer health and safety, customer privacy, and the marketing and labeling of its products and services, including but not limited Pharmaceutical Affairs Act and PIC/S GMP.</p> <p>3. Corporate Governance:</p> <p>(1) The Company's operations are in compliance with regulations and the Company's internal control system to make sure that all employees and operations of the Company are in compliance with regulations.</p> <p>(2) The Company has arranged Directors training and purchased liability insurance for all of its Directors each year.</p> <p>(3) The Company has appointed a designated person to collect and disclose Company information and to communicate with stakeholders.</p>	
<p>3. Environmental Subject</p> <p>(1) Has the Company set an environmental management system designed to industry characteristics?</p>	V		<p>(1) The Company is a cGMP-compliant pharmaceutical company. In addition, clear SOPs for handling waste produced in production and living areas have been established and are stringently executed. The</p>	Full compliance

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed																		
	Yes	No	Summary																			
(2) Is the Company committed to improving resource efficiency and to the use of renewable materials with low environmental impact?	V		<p>Company has established an EHS Department, Environmental Health and Hygiene Management Committee, and Environmental Health and Safety (EHS) Manual. It also manages and audits overall environmental safety and hygiene.</p> <p>(2)The Company aspires to improve resource utilization. It encourages and implements the recycling of resources to reduce waste, performs waste sorting and recycling, recycles paper and plastic waste on a monthly basis, and is planning to use recycled water in the future.</p>	Full compliance																		
(3) Has the Company assessed potential climate risks and opportunities for the Company's present and future, and established countermeasures accordingly?	V		<p>(3)The company will timely assess the current and future potential risks and opportunities of climate change for the enterprise, and formulate appropriate response measures for relevant issues in a timely manner.</p>	Full compliance																		
(4) Has the Company carried out greenhouse gas inventories, water-use inventories, and waste inventories for the past two years, and established policies for energy efficiency, carbon reduction, greenhouse gas reduction, water-use efficiency, and waste management?	V		<p>(4)In 2021 and 2022, the three Lotus manufacturing facilities and two R&amp;D centers collectively used greenhouse gas, water-use, and waste inventories. The calculation method was based on the latest formula announced by the Bureau of Energy as follows.</p> <p>GHG: Unit: ton/ revenue million</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Scope 1</th> <th>Scope 2</th> <th>By Product unit</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>10,662</td> <td>10,647</td> <td>1.46</td> </tr> <tr> <td>2023</td> <td>10,729</td> <td>4,711</td> <td>1.10</td> </tr> </tbody> </table> <p>Water-use: Unit: degree/ revenue million</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Water-</th> <th>By Product unit</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Year	Scope 1	Scope 2	By Product unit	2022	10,662	10,647	1.46	2023	10,729	4,711	1.10	Year	Water-	By Product unit				Full compliance
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<p>4. Social Subject</p> <p>(1) Does the Company set policies and procedures in compliance with regulations and the International Bill of Human Rights?</p>	V		<p>(1) The Company is committed to respecting and observing all human rights, as described in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. The Company's employment policy does not discriminate on the basis of gender, race, age, marital status, or family background. It also accounts for underprivileged or disabled groups in accordance with the People with Disabilities</p>	Full compliance																					

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
(2) Has the Company established and implemented employee benefits policies (including compensation, leave, and other benefits), and is the Company's business performance appropriately reflected in employee compensation?	V		<p>Rights Protection Act and the Act of Gender Equality in Employment to provide equal opportunity for employment and promotion. The Company has a reasonable compensation and bonus system. It regularly offers in-service training and education and ensures that employees receive sufficient leave and pensions.</p> <p>(2)The Company established and implemented employee welfare policies, including to establish welfare funds and Employee Welfare Committee, aiming to provide various welfare to employees like company trip, company hiking, allowance for birthday, marry, death, hospitalization and festivals, and other company activities. The Company provided more annual leave days than Labor Standard Act regulated. If employees encounter any accident, they can apply for unpaid leave to take care of personal issues. The Company's male and female employees have equal remuneration conditions and promotion opportunities. The Company's average percentage of female employees and female supervisors was 54% and 39% respectively last year. The Company shall, if any profits earned by the Company for a fiscal year, pay no less than 1% of the profits to regular employees of the Company and subsidiaries as allowance, contract and probationary employees are not included. In addition, the Company should raise employees' salary annually</p>	Full compliance

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	Yes	No	Summary													
(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	V		<p>according to market status, economical trend, and personal performance. The Company gave an average of 4.3% salary raise last year.</p> <p>(3)To protect employees from harmful substances in the workplace. the Company provides comfortable working environment. The Company conducts environmental</p>	Full compliance												
			<p>monitoring twice a year as references for further improvement. In addition, director of each plant should provide annual safety work plans. The Company's EHS department will submit internal audit reports and propose improvements to the company website for reference to all departments.</p> <table border="1" data-bbox="667 1182 1123 1671"> <thead> <tr> <th colspan="2">Work safety inspection</th> </tr> </thead> <tbody> <tr> <td>Work safety internal audit</td> <td>1/month</td> </tr> <tr> <td>Manufacturing safety inspection</td> <td>1/week</td> </tr> <tr> <td>On-site supervisor management</td> <td>1/week</td> </tr> <tr> <td>General plant inspection</td> <td>1/month</td> </tr> <tr> <td>Work safety inspection</td> <td>1/week</td> </tr> </tbody> </table> <p>The Company has two employees injury involving two person in the current year (0.29% of the total number of employees at the end of 2023). In addition to reviewing and improving the working environment and policies, the Company will also strengthen occupational safety education and training as follows:</p>	Work safety inspection		Work safety internal audit	1/month	Manufacturing safety inspection	1/week	On-site supervisor management	1/week	General plant inspection	1/month	Work safety inspection	1/week	
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(4) Has the Company established effective career development training plans?	V		<table border="1"> <tbody> <tr> <td>Escape Exercise</td> <td>412</td> <td>206</td> </tr> </tbody> </table> <p>There were no fire incidents in the company's 2023 years.</p> <p>(4)The Company utilizes four major talent training methods, namely new-employee training, professional training, key talent cultivation, and online universities, to create an effective training system for competency development. The Company has conducted 13,629,658 hours training courses for the current employees last year.</p>	Escape Exercise	412	206	Full compliance									
Escape Exercise	412	206														
(5) Does the Company follow regulations and international standards for customer health and safety, customer privacy, and the marketing and labeling of its products and services; and has the Company established policies and procedures to protect consumer or customer rights and process of complaints?	V		<p>(5)1. The Company follows regulations and international standards for customer health and safety, customer privacy, and the marketing and labeling of its products and services, including but not limited Pharmaceutical Affairs Act, PIC/S GMP, Regulation of Bioavailability and Bioequivalence Studies, Standards for Medicament Factory Establishments, Pharmaceutical Good Manufacturing Practice Regulations, Toxic Chemical Substances Control Act, Controlled Drugs Act, Act Governing Food Safety and Sanitation.</p> <p>2. The Company has established</p>	Full compliance												

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
(6) Has the Company established and implemented supplier management policies that enforce supplier compliance with environmental protection, occupational safety and health, and labor rights regulations?	V		<p>the Customer Service in charge of the handling of product related issues for customers and has also established the customers' feedback handling operation procedure, in order to provide timely problem solving and professional service to customers.</p> <p>(6)The company has established the contractor and visitor management procedures (EHS-S0-007), clearly standardizing the pre-operation process, focusing on the number of personnel entering the factory and the designate person in charge of on-site safety, identify dangerous operation, pre-operation inspection and safety protection; suppliers are required to apply personal accident insurance for the construction personnel of the project prior to undertaking the work, Give safety education and training with corresponding training records to jointly prevent public security accidents and disasters. If the Supplier has any breach of the Contractor and Visitor Management Procedures, they will be liable for penalties, deductions, compensation, or permanent cessation of the contracting rights according to the violation.</p>	Full compliance
5. Does the Company follow international reporting standards or guidelines for the publication of sustainable development reports and other reports that disclose non-financial	V		The Company's 2023 ESG reports prepared in accordance with GRI and SASB standards will be assured by a third party this year and will be posted on the MOPS and the Company's website for disclosure by the end of August.	Full compliance

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
	Yes	No	Summary	
Company information? Have said reports acquired third-party assurance opinion statements or verification?				
<p>6.If the Company has established its sustainable development code of practice pursuant to the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, please describe the Company's operational status and deviations from the principles: The Company has established its Code of Practice for Sustainable Development.</p>				
<p>7.Other important information to facilitate better understanding of the Company's implementation of sustainable development:</p> <p>(1) Environmental protection: Global warming has created unpredictable weather conditions. Enterprises should do their utmost to reduce their impact on the environment. Although the Company has received cGMP accreditation, large amounts of water, electricity, premium diesel, and natural gas are nonetheless indispensable for normal operations, and during the manufacturing process, wastewater and solid waste are produced. Nonetheless, wastewater treatment, environmental pollution reduction, and environmental safety have always been important goals in the process of R&amp;D and production for Lotus. The Company established its Occupational Safety Department to ensure that factories abide by environmental protection regulations. The Company has tasked the Engineering Affairs Department with formulating an energy management policy and continues to strengthen environmental protection work with the goal of increasing energy efficiency by 1% to 2% annually. The Company also has a waste classification system with measures that encompass classification, recycling, and waste reduction.</p> <p>(2) Community Engagement and Social Welfare: In addition to continuously expanding in the pharmaceutical field, Lotus also maintains ongoing care for patients in its primary development sectors. From January to December 2023, a total of 19 patient activities were held in Taiwan, reaching 908 individuals. These activities included 9 Parkinson's disease health care series seminars, 1 brain tumor medical seminar, and 9 osteoporosis patient activities. By collaborating with professional physicians, physical therapists, speech therapists, and academic professors, Lotus shared professional information and care guidelines on diseases such as Parkinson's disease, brain tumors, and osteoporosis, serving as a strong support system for patients. In addition to caring for patients, Lotus actively responds to the Sustainable Development Goals (SDGs) by conserving marine ecosystems. It organized a beach cleaning event in Wangong, Changhua, with a total of 254 colleagues participating. Together, they collected 888kg of trash along Taiwan's precious coastline. Furthermore, in early 2023, a powerful earthquake measuring 7.8 on the Richter scale struck the Turkey-Syria border. As a member of the pharmaceutical industry, Lotus believes aiding those in need is a corporate responsibility. Many employees at Lotus's Nantou plant also experienced the devastating 921 earthquake in Taiwan, empathizing with the plight of disaster victims. Therefore, Lotus donated 1 million Taiwanese dollars to assist earthquake victims in Turkey and Syria, helping them overcome adversity.</p> <p>(3) Human rights: The Company's personnel regulations conform to the provisions of the Labor Standards Act. Dedicated personnel are appointed to handle relevant matters. The Company also maintains a favorable work environment and ensures labor rights for employees in accordance with the International Bill of Human Rights, Gender Equality in Employment Act, Sexual Harassment Prevention Act, Personal Information Protection Act, and Maternal Health</p>				

Item	Implementation Status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed
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<p>Protection Plan. The Company values employees' physical and emotional well-being as well as their lifestyles. It has established an employee welfare committee, organizes annual corporate retreats and recreational events for employees, and provides subsidies for marriages and funerals, thereby promoting employees' physical health and emotional well-being and strengthening employee relationships. In addition, the Company offers a variety of insurance options to its employees. Checkups and training are provided annually to improve employees' health and capabilities.</p> <p>(4) Health &amp; safety: The Company's SOPs have been developed in accordance with pharmaceutical GMP standards. It holds regular occupational safety and hygiene training to ensure a safe work environment.</p>				